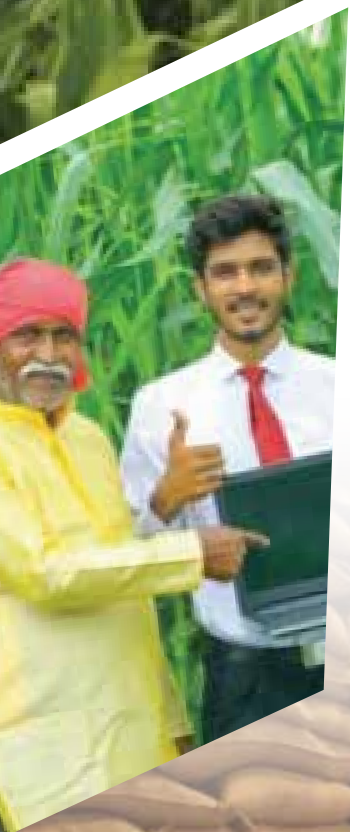


**Warehousing Development and Regulatory Authority
Government of India**



**ANNUAL REPORT
2023-24**



Farmers' Prosperity - Our Priority

**KEEP YOUR PRODUCE IN
WDRA REGISTERED
WAREHOUSES
FOR
SAFE AND SECURE STORAGE
AND PLEDGE FINANCING**



- Well equipped and secured warehouses with scientific storage facilities for safety of goods
- Mandatory insurance of stocks by warehouses against all risks provides additional security
- Facility to issue electronic Negotiable warehouse receipts (eNWRs) which are free from forgery, tampering or mutilation by the registered warehouses
- Farmers/ depositors can avail pledge finance from banks using electronic Negotiable Warehouse Receipts
- Free awareness for farmers on scientific storage of agricultural commodities
- Grievance redressal/ dispute resolution available for the depositors

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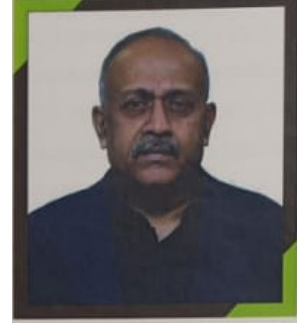
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Chairman Statement for Annual Report 2023-24

It is my privilege to forward the Annual Report 2023-24 of the Warehousing Development and Regulatory Authority, to be laid before each House of Parliament. The report contains the essential information required to be forwarded to the Central Government under the provisions of Warehousing (Development and Regulatory) Authority Annual Report and Returns Rules, 2010. The report also contains an overview of the activities undertaken by the Authority during the year under report as well as details of initiatives taken on various fronts.

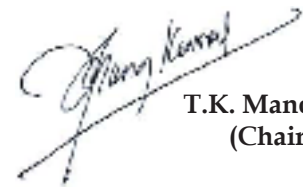


The year 2023-24 saw WDR A making significant progress on several major activities, not only registration of warehouses and pledge financing by banks against eNWRs, other activities such as farmers' awareness programmes (FAPs), outreach programmes, MoUs with agricultural universities and financial institutions, seminars etc. continued unabated. 2184 warehouses with capacity of 13323372 MT were registered. Pledge financing against e-NWR went up to Rs. 3,962 crores. These are the highest annual figures achieved by WDR A so far. WDR A also organised 16 warehouseman training programmes for capacity building and 223 Farmers' Awareness Programmes to disseminate knowledge about WDR A and e-NWRs among farmers and depositors. Besides this 12 assayer training programmes were organised to apprise warehouse staff about good assaying practices.

During the year, WDR A continued to follow a strategy of active advocacy with all stakeholders to promote its activities in the warehousing sector. WDR A signed 8 MoUs with Agricultural Universities aimed at improving outreach to farmers, and capacity building. MoUs for improving pledge financing were also signed with Federal Bank, Bank of India, Punjab and Sindh Bank and UCO Bank. The number of banks onboarded on the portals of WDR A's repositories increased. The e-Kisan Upaj Nidhi (e-KUN) an electronic portal to connect banks with holders of e-NWRs was launched in March, 2024. These developments mark important steps towards increasing pledge financing against warehouse receipts and establishing a system of negotiable warehouse receipts in the country. WDR A also conducted a seminar on "Role of Financial Institutions in promoting e-NWR based Pledge Finance" at New Delhi with its stakeholders across the country. Awards were given to Warehouse Service Providers (WSPs) issuing the most e-NWRs and banks extending the highest pledge finance against e-NWRs. A National Level Conference was conducted by WDR A with Regional Rural Banks (RRBs) on 18.08.2023 at the India International Centre, New Delhi to create awareness amongst the RRBs about the ecosystem of WDR A and benefits of pledge finance through e-NWR.

The audited Annual Statement of Accounts for the Financial Year 2023-24 along with the Report of the Comptroller and Auditor General of India are included in this Report. With the many initiatives taken by it, I am sure that WDR A will be able to serve all stakeholders in an increasingly better manner in times to come.

New Delhi
Date : 21st Nov, 2024



T.K. Manoj Kumar
(Chairman)

CHAPTER- I

OVERVIEW

1.1 ESTABLISHMENT AND INCORPORATION OF THE AUTHORITY

The Warehousing Development and Regulatory Authority (WDRA) (herein after referred to as the Authority) was constituted by the Government of India on 26th October 2010 under Section 24 of the Warehousing (Development and Regulation) Act, 2007 (herein after referred to as the Act) to implement the provisions of the Act and to exercise the powers conferred on and to perform the functions assigned to it under the Act.

The head office of the Authority is at New Delhi. At present, the Authority has no other office elsewhere. However, Section 24 of the Act also provides that the Authority may, with the prior approval of the Central Government, establish offices at other places in India.

1.2 COMPOSITION OF THE AUTHORITY

The Authority consists of a Chairperson and two full time Members appointed by the Central Government. The Act provides that the Chairperson and every other Member shall hold office for a term not exceeding five years from the date on which he enters upon his office and shall be eligible for re-appointment, provided that no person shall hold office at the Chairperson & Member after he has attained the age of sixty five years.

List of the Chairperson and Members of the Authority during the year 2023-24 is given below.

Name	Tenure
Shri T.K. Manoj Kumar, Chairperson	Since 22.11.2021
Shri Mukesh Kumar Jain. Member	Since 23.03.2022
Shri Arun Kumar Shrivastava, Member	Since 14.12.2022

1.3 ORGANISATION

The sanctioned strength of staff and the number of staff in position in the Authority as on 31st March, 2024 is given in Chapter-VI of the Report.

1.4 MISSION AND OBJECTIVES

The mission of WDRA is to establish a negotiable warehouse receipt system in the country. It will make warehouse receipts a prime tool of trade and facilitate finance against it, enable banks to improve the quality of their lending portfolio and enhance their interest in lending against goods deposited in warehouses. This will help foster scientific warehousing of goods, increase liquidity in rural areas, improve supply chains, enhance grading and quality of goods and there by ensure higher returns to depositors.

The Act, which came into force on 25th October, 2010, introduced the NWR system in the country. Following are the major objectives of the Act:

- (i) To establish the Warehousing Development and Regulatory Authority (WDRA) to implement the provisions of the Act.
- (ii) To introduce NWR system for all commodities, including agriculture and horticultural commodities.
- (iii) To register and regulate warehouses for issuing NWRs.
- (iv) To provide necessary administrative mechanism and legislative back up for regulating the warehouses issuing NWRs.
- (v) To remove impediments to negotiability of warehouse receipts and to provide legal backing to enhance the fiduciary trust of the depositors and the banks.
- (vi) To prevent fraud and mismanagement by the warehouseman or insolvency of the depositor.
- (vii) To make the NWRs a prime tool of trade and to facilitate finance against it, allow banks to improve quality of their lending portfolio and enhance their interest in lending in respect of goods deposited in the warehouses.

1.5 REQUIREMENT OF REGISTRATION FOR WAREHOUSES ISSUING NWRs

Section 3 of the Act provides that any person carrying on the business of warehousing and issuing NWRs is required to get his warehouse registered with the Authority, provided that no such registration shall be required for warehouses which do not propose to issue NWR. Thus, the registration of warehouses which do not intend to issue NWRs is not mandatory.

1.6 POWERS AND FUNCTIONS OF THE AUTHORITY

Section 35 of the Act provides for the powers and functions of the Authority. The Authority is mandated to ensure implementation of various provisions of the Act and to regulate and promote orderly growth of the warehousing business. The powers and functions of the Authority include the following:

- i. to issue to the applicants fulfilling the requirements for warehousemen a certificate of registration in respect of warehouses, or renew, modify, withdraw, suspend or cancel such registration;
- ii. to specify the qualifications, code of conduct and practical training for warehousemen and staff engaged in warehousing business;
- iii. to regulate the process of pledge, creation of charges and enforcement thereof in respect of goods deposited with the warehouse;
- iv. to promote efficiency in conduct of warehouse business;
- v. to make regulations laying down the standards for approval of certifying agencies for grading of goods;
- vi. to promote professional organizations connected with the warehousing business;
- vii. to determine the rate of, and levy, the fees and other charges for carrying out the provisions of this Act;
- viii. to call for information from, undertaking inspection of, conducting enquiries and investigation including audit of the warehouses, accreditation agencies and other organizations connected with the warehousing business;
- ix. to regulate the rates, advantages, terms and conditions that may be offered by warehousemen in respect of warehousing business;
- x. to specify, by regulations, the form and manner in which books of account shall be maintained and statement of accounts shall be rendered by warehousemen;
- xi. to maintain a panel of arbitrators and to nominate arbitrators from such panel in disputes between warehouses and warehouse receipt holders;
- xii. to regulate and develop electronic system of holding and transfer of credit balances of fungible goods deposited in the warehouses;
- xiii. to determine the minimum percentage of space to be kept reserved for storage of agricultural commodities in a registered warehouse;
- xiv. to specify the duties and responsibilities of the warehouseman;
- xv. to exercise such other powers and perform such other functions as may be prescribed.

1.7 STATUS OF NEGOTIABLE WAREHOUSE RECEIPT SYSTEM IN THE COUNTRY BEFORE ENACTMENT OF THE WAREHOUSING (DEVELOPMENT & REGULATION) ACT, 2007

Before the enactment of the Warehousing (Development & Regulation) Act, 2007, the warehouse receipts issued by the warehouses did not enjoy the fiduciary trust of the depositors and the banks. There were fears of non-recovery of loans in events such as fraud or mis-management by the warehouseman or insolvency of the depositor. The available legal remedies were inadequate and also time consuming. The format for negotiable warehouse receipts was not uniform. Hence, there were impediments in the negotiability of warehouse receipts creating difficulties for the farmers and other depositors of the goods. Thus to overcome such difficulties, it was proposed to establish a negotiable warehouse receipt system for all commodities including agricultural commodities.

1.8 BENEFITS OF NWRs

- (i) Increased liquidity in rural areas.
- (ii) Encouragement of scientific storage of goods and thereby reducing post-harvest losses.
- (iii) Lower cost of financing.
- (iv) Shorter and more efficient supply chains.
- (v) Enhanced rewards for standard section, grading and quality.
- (vi) Better price risk management.
- (vii) Better returns to farmers and better services (quality of goods) to the consumers.

1.9 ELECTRONIC NEGOTIABLE WAREHOUSE RECEIPTS (eNWR)

As per Section 11 of the Act a warehouse receipt can either be in writing or in electronic form. Further as per Section 2 of the said Act, a warehouse receipt has been defined as an acknowledgement in writing or in electronic form issued by a warehouseman or his duly authorised representative (including depository by whatever name called) of the receipt for storage of goods not owned by the warehouseman.

With the prior approval of the Central Government and in consultation with the Warehousing Advisory Committee (WAC), the Warehousing Development and Regulatory Authority (Electronic Negotiable Warehouse Receipts) Regulations, 2017 were notified by the Authority on 29th June 2017 relating to electronic Negotiable Warehouse Receipt (eNWR) to be issued by registered warehouses on the electronic repository system against the deposited goods.

The Authority launched electronic Negotiable Warehouse Receipt (eNWR) on 26th September, 2017 to be issued by registered warehouse on electronic repository system. The Authority has also notified that with effect from 1st August 2019 all registered warehouses shall issue NWRs only in electronic form.

1.10 SALIENT FEATURES OF eNWR

- (i) An eNWR is available only in electronic form.
- (ii) The single source of information for the eNWR is the repository system where eNWR is issued by registered warehouses.
- (iii) Confidentiality, integrity and availability of the eNWR information is provided by the Repository system.
- (iv) All eNWRs have time validity.
- (v) All eNWR can be traded off-market or on-market in Commodity Exchanges platforms.
- (vi) An eNWR can be auctioned under certain conditions such as loan not repaid, on expiry and delivery not taken, and on likely damage or spoilage of the commodity in the warehouse.
- (vii) e-NWR can be transferred fully or in part.

1.11 BENEFITS OF eNWR SYSTEM

- (i) Avoidance of forgery /loss/tamper/mutilation of a physical NWR.
- (ii) Avoidance of multiple financing against the same NWR.
- (iii) Reduction of monitoring costs and building credibility amongst market participants.
- (iv) Market participants to have secured accessibility to view and manage their warehouse receipts via online portal.
- (v) Easy access to finance by enabling multiple transfers without physical movement of goods.
- (vi) Splitting of NWRs for partial sale/pledge/withdrawal.

1.12 TRANSFORMATION PLAN OF THE AUTHORITY

The Authority, with the approval of the Central Government, and in associated with the Department of Food & Public Distribution, the Department of Economic Affairs and the National Institute of Public Finance & Policy (NIPFP), had carried out a Transformation Plan, which inter alia envisaged setting up of eNWR ecosystem by licensing Repositories for creation and management of eNWRs to be issued by the warehouses registered with the Authority. The details on Transformation Plan of the Authority are given in Chapter-IV of the Report.

1.13 MEETING OF THE AUTHORITY

During the year under report, five meetings of the Authority were held on 6th April 2023, 20th April 2023, 21st June 2023, 22nd November 2023 and 15th January 2024.

1.14 MEETING OF THE WAREHOUSING ADVISORY COMMITTEE

During 2023-24, two meetings of the Warehousing Advisory Committee (WAC) were held on 28th July, 2023 and 13th Feb., 2024 to discuss issues related to security deposit and service matters in WDRA.

1.15 WEBSITE OF THE AUTHORITY

Complete information on the functions and activities of the Authority is available on the Authority's website <https://wdra.gov.in>. Various notifications, rules and regulations, circulars, guidelines, advertisement of vacancies, tenders etc. are regularly uploaded on the website. Information regarding the procedure for registration of the warehouses and the warehouses registered with Authority are also made available on the website and updated regularly. The Authority has also developed its website in Hindi.

1.16 ADVERTISEMENT AND PUBLICITY

In order to create better awareness about the scientific warehousing and benefits of NWRs/eNWRs for the farmers and other stakeholders following videos are available on WDRA website at <https://wdra.gov.in/web/wdra/video-spots>

- i) e-Kisan Upaj Nidhi - An online platform to facilitate the farmers storing their stocks in WDRA registered warehouses to obtain post-harvest loans from banks.
- ii) Pest Control in Warehouses
- iii) Azadi Ka Amrit Mahotsva - Importance of warehousing registration and benefits of e-NWR.
- iv) Surakshit Bhandaran - Samriddh Kisan
- v) WDRA e-Negotiable Warehouse Receipt in Hindi and other regional languages.

These videos/films are also available on YouTube. The Authority is also using social media like Twitter to spread awareness about the activities carried by WDRA from time-to-time.

WDRA also telecasted spot videos on Doordarshan (DD) National, DD News and DD Kisan channels during the year 2023-24.

1.17 AWARENESS, TRAINING AND OUTREACH PROGRAMS

The Authority conducts various programs for various stakeholders for the purpose of awareness, training and outreach. These include Farmers Awareness Programs (FAPs) for farmers/traders, Warehousemen Training Programs for warehouseman/warehouse manager and Outreach programs for stakeholders such as bankers, traders, Commodity Exchanges, State Governments, etc. Since the year 2022-23, WDRA has also started imparting training on assaying of commodities to the designated persons of registered warehouses in order to create a band of qualified assayers and to improve upon the assaying practices/procedures in the warehouses which would be acceptable to different stakeholders associated with e-NWR. Good assaying practices will infuse confidence in the depositors as well as e-NWR holders. Details of such programs undertaken during 2023-24 are given in Chapter-III.

1.18 UNCITRAL WORKING GROUP ON WAREHOUSE RECEIPTS

Working Group (WG) of United Nations Commission on International Trade Law (UNCITRAL) held its 40th session at Vienna, Austria during the period 25th-29th Sept., 2023 for developing a model law for warehouse receipts. This session was attended by Sh. Dheeraj Sahu, Joint Secretary, WDRA. Thereafter, 41st session was held from 5th Feb-9th Feb., 2024 at New York and it was attended by Sh. Mukesh Kumar Jain, Member, WDRA. Member nations of UNCITRAL appreciated the Warehousing (Development & Regulation) Act 2007 and the comprehensive Rules & Regulations made under the Act. It was observed that laws made for WDRA's e-NWR system are quite advanced.

1.19 PARTICIPATION IN INDIA INTERNATIONAL TRADE FAIR

WDRA participated on the 42nd edition of India International Trade Fair (IITF), 2023 from 14th November, 2023 to 27th November, 2023 at Bharat Mandapam, Pragati Maidan (New Delhi). IITF provided a good opportunity to showcase WDRA achievements and disseminate information on the benefits accruing to farmers through WDRA ecosystem. The fair facilitated productive interaction with private businesses, traders, banks, NGOs, farmers, Farmers Producers Organisations (FPOs) & the public.

CHAPTER - II

REVIEW OF POLICIES AND PROGRAMS RELATING TO AGRICULTURAL MARKETING AND WAREHOUSING.

2.1 INTRODUCTION

Rich diversity of agro climatic conditions in the country has enabled farmers to grow a wide variety of crops. Developments in agricultural production technologies, improvements in means of transport and storage facilities and marketing infrastructure have also transformed agriculture into a commercial activity. However, these developments have also led to the entry of large number of intermediaries resulting into non-remunerative prices to primary producers i.e. farmers even though the market price of produce has been going up over years. Therefore, more than increasing production, it is important to ensure better markets for produce.

An efficient marketing system for agricultural produce is expected to,

- i. enable the primary producers to get a remunerative price of their produce;
- ii. provide reasonably priced facilities for handling and transport of farmers produce;
- iii. increase the share of primary producers in the price paid by the consumer; and
- iv. make available agricultural produce to consumers at reasonable price without compromising on quality.

Agricultural marketing is not an isolated activity during the post-harvest stages but it starts with the decision to produce a saleable agricultural commodity and involves all aspects of marketing system that includes pre and post- harvest operations viz., aggregation, grading, storage, transportation and distribution. Warehousing, in the process, assumes an important position in the entire marketing value chain. Government's policies towards improving agricultural marketing system in the country have been addressing all the above components of marketing.

2.2 PRODUCTION OF FOOD GRAINS

The country has been witnessing remarkable achievement in the production of food grains post-independence due to various initiatives taken by successive Governments as evident from the figures given below.

Table 2.1 Year wise food grain production

Year	Foodgrain production (in million metric tons (MMT))
1951-52	50.82
1961-62	82.71
1971-72	105.17
1981-82	133.30
1991-92	168.38
2001-02	212.85
2011-12	259.29
2015-16	251.54
2016-17	275.11
2017-18	285.01
2018-19	285.21
2019-20	297.50
2020-21	310.74
2021-22	315.62
2022-23	329.69
2023-24*	328.85

*As per 3rd Advance Estimates as on 04.06.2024

Table 2.2 Production of Major Food grain crops

Crop/Group	Production in million tonnes		
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Rice	129.47	135.75	136.70*
Wheat	107.74	110.55	112.92*
Nutri/CoarseCereals	51.10	57.32	54.73*
Pulses	27.30	26.06	24.50*
Total	315.62	329.68	328.85*

*As per 3rd Advance Estimates as on 04.06.2024

2.3 PRODUCTION OF OTHER MAJOR AGRICULTURAL CROPS

As per the final estimates of 2022-23, the production of cotton was 33.66 million bales (each bale weighing 170 kg) and sugarcane production was 490.53 million tonnes. As per the 3rd advance estimates, the production of cotton and sugarcane during 2023-24 is estimated to be 32.52 million bales and 442.52 million tonnes, respectively. The production of oilseeds, including groundnut, mustard and soybean for the year 2023-24 was 39.60 million tonnes. (Economics, Statistics & Evaluation Division, Ministry of Agriculture and Farmers' Welfare Government of India as on 04.06.2024)

2.4 MINIMUM SUPPORT PRICE FOR SOME IMPORTANT AGRICULTURAL PRODUCE

Government has fixed Minimum Support Price (MSP) of 22 mandated agricultural crops on the basis of recommendations of Commission for Agricultural Costs and Prices (CACP), after considering the views of State Governments and Central Ministries/Departments concerned and other relevant factors. In addition, MSP for toria and de-husked coconut is also fixed on the basis of MSPs of rapeseed & mustard and copra, respectively. While recommending MSPs, CACP considers important factors like cost of production, overall demand-supply conditions, domestic and international prices, inter-crop price, terms of trade between agricultural and non-agricultural sectors, the likely effect on the rest of the economy, besides ensuring rational utilization of land, water and other production resources and a minimum of 50 percent as the margin over cost of production.

The increase in MSP for Kharif Crops for Marketing Season 2023-24 is in line with the Union Budget 2018-19 announcement of fixing the MSP at a level of at least 1.5 times of the all-India weighted average Cost of Production, aiming at reasonably fair remuneration for the farmers. The expected margin to farmers over their cost of production are estimated to be highest in case of bajra (82%) followed by tur (58%), soybean (52%) and urad (51%). For rest of the crops, margin to farmers over their cost of production is estimated to be at least 50%.

In the recent years, Government has been promoting cultivation of crops other than cereals such as pulses, oilseeds, and Nutri-cereals/ Shree Anna, by offering a higher MSP for these crops. Additionally, government has also launched various schemes and initiatives, such as the Rashtriya Krishi Vikas Yojana (RKVY), the National Food Security Mission (NFSM), to encourage farmers to diversify their crops.

As per Second Advance Estimates for 2023-24, total Foodgrain production in the country is estimated at record 309.35 million tonnes which is less by 20.34 million tonnes as compared to the previous year 2022-23.

Table 2.3. Minimum Support Price

Sl. No.	Commodity	Variety	2020-21	2021-22	2022-23	2023-24	2024-25	Increase inMSP 2024-25 over 2023-24
	KHARIFCROPS							
1	PADDY	Common	1868	1940	2040	2183	2300	117
		Grade'A'	1888	1960	2060	2203	2320	117
2	JOWAR	Hybrid	2620	2738	2970	3180	3371	191
		Maldandi	2640	2758	2990	3225	3421	196
3	BAJRA		2150	2250	2350	2500	2625	125
4	RAGI		3295	3377	3578	3846	4290	444
5	MAIZE		1850	1870	1962	2090	2225	135
6	ARHAR(Tur)		6000	6300	6600	7000	7550	550
7	MOONG		7196	7275	7755	8558	8682	124
8	URAD		6000	6300	6600	6950	7400	450
9	COTTON	Medium Staple	5515	5726	6080	6620	7121	501
		Long Staple	5825	6025	6380	7020	7521	501
10	GROUNDNUT		5275	5550	5850	6377	6783	406
11	SUNFLOWERSEED		5885	6015	6400	6760	7280	520
12	SOYABEEN(yellow)		3880	3950	4300	4600	4892	292
13	SESAMUM		6855	7307	7830	8635	9267	632
14	NIGERSEED		6695	6930	7287	7734	8717	983
	RABICROPS							
15	WHEAT		1975	2015	2125	2275		150(7.0)
16	BARLEY		1600	1635	1735	1850		115 (6.6)
17	GRAM		5100	5230	5335	5440		105 (1.9)
18	MASUR (LENTIL)		5100	5500	6000	6425		425 (7.1)
19	RAPESEED &MUSTARD		4650	5050	5450	5650		200 (3.7)

20	SAFFLOWER		5327	5441	5650	5800		150 (2.6)
21	TORIA		4650	5050	5450			
	OTHERCROPS							
22	COPRA							
	(Calendar Year)	Milling	9960	10335	10590	10860	11160	300 (2.7)
		Ball	10300	10600	11000	11750	12000	250 (2.1)
23	DE- HUSKEDCOCONUT		2700	2800	2860	2930		
	(Calendar Year)							
24	JUTE		4225	4500	4750	5050	5335	285 (5.6)

Figures in brackets indicate percentage increase.

(Source: Cabinet Committee on Economic Affairs (CCEA) Posted On: 18 OCT 2023 & 19 JUN by PIB Delhi)

2.5 PROCUREMENT OF FOODGRAINS BY THE FOOD CORPORATION OF INDIA FOR CENTRAL POOL:

Procurement of foodgrains (rice, wheat and coarse grains) for central pool is carried out through the Food Corporation of India (FCI) and state agencies at Minimum Support Price (MSP) declared by Government of India for corresponding marketing season. Prior to commencement of Kharif Marketing Season (KMS) and Rabi Marketing Season (RMS), uniform specification (FAQ standard) of food grains are formulated and notified by the Department of Food and Public Distribution so as to protect interest of farmers and consumers. The uniform specifications are notified well in advance to all the Central and State procuring agencies. Food grain stocks conforming to uniform specifications are procured on MSP for central pool. Currently, MSP are announced for 24 commodities. In order to ensure supply of quality food grains to consumers and to minimize storage losses caused due to long period of storage, Government has adopted policies to optimize the level of procurement of wheat and paddy/rice and to liquidate old stock in such manner that FCI does not carry any issuable stocks for more than 2 years.

2.6 THE PROCUREMENT OF WHEAT AND RICE DURING LAST 3 YEARS IS AS UNDER:

Table 2.4 Figures in Lakh Metric Tonnes (LMT)

Commodity/Marketing Year	2019-20	2020-21	2021-22	2022-23	2023-24
Wheat (RMS)	341.33	389.92	433.44	187.92	262.02
Paddy (in terms of Rice) (KMS)	519.97	602.45	575.88	568.66	454.43*
Total	861.30	992.37	1009.32	756.58	716.45

*KMS 2023-24 is under progress, data upto 31.03.2024

(Source: Information received from Food Corporation of India, Department of Food and Public Distribution, Ministry of Consumer Affairs, Food and Public Distribution.)

2.7 PROCUREMENT OF PULSES & OIL SEEDS

The Department of Agriculture & Farmers Welfare (DAFW), Government of India, is implementing an umbrella scheme of "Pradhan Mantri Annadata Aay Sanrakshan Abhiyan" (PM-AASHA), by incorporating the erstwhile Price Support Scheme (PSS), with certain modifications and rolling out of new schemes of Price Deficiency Payment Scheme (PDPS) and pilot of Private Procurement and Stockist Scheme (PPSS). Under PM-AASHA, States / UTs are offered to choose either PSS or PDPS in a given procurement season with respect to particular oilseeds crop for the entire State. The Pulses and copra are procured under PSS. Only one scheme i.e. PSS or PDPS is made operational in one State with respect to one commodity for the season. Further, States have the option to roll out Private Procurement and Stockist Scheme (PPSS) on pilot basis in district/selected APMC(s) of District involving the participation of private stockists for oilseeds. The details of PSS, PDPS and PPSS are as under:-

2.7.1 PRICE SUPPORT SCHEME (PSS)

This scheme is implemented at the request of the concerned State Govt. which agrees to exempt the procured commodities of pulses, oilseeds and copra from levy of mandi tax and assist central nodal agencies in logistic arrangements, including gunny bags, working capital for state agencies, creation of revolving fund for PSS operations, etc. as required under the scheme guidelines. Procurement of these commodities are undertaken directly from pre-registered farmers within the stipulated period and conforming to the

prescribed Fair Average Quality (FAQ) norms by Central Nodal Agencies through the State level agencies at the Minimum Support Price (MSP) announced by the Govt. as and when prices fall below the MSP. As per the guidelines of Price Support Scheme, the overall quantity of procurement by Central Government will be restricted to 25% of the actual production of the commodity for that particular season. In case State/ UT Government intends to procure over 25% of production, the State/UT Governments may do so at their own cost and through its own agencies. If the State Government intends to procure quantities beyond 25% and upto 40% of production through Central Nodal Agencies, then the State Government will use the same for their PDS and other welfare schemes, at their own cost.

The Central Government has removed the procurement ceilings of 40% for tur, urad and masur under Price Support Scheme (PSS) operations for 2023-24.

The details of procurement of pulses made under PSS during the years from 2021-22 and 2022-23 are detailed below.

Table 2.5

TENTATIVE DETAILS OF PULSES, OIL SEEDS AND COPRA PROCURED AT MSP UNDER PSS FROM 2022-23 TO 2023-24 (AS ON 31.03.2024)(in MT)		
CATEGORY/ COMMODITY	2022-23	2023-24
PULSES		
GRAM	25,66,359.42	19,58,517.69
MASOOR	-	76,477.07
MOONG	4,08,099.17	3,35,477.85
TOOR	15,512.25	-
URAD	453	-
TOTAL PULSES	29,90,423.84	23,70,472.61
OILSEEDS		
GROUNDNUT	7,325.57	74941.58
MUSTARD SEED	14,732.16	11,40,969.52
SESAMUM SEED	-	-
SOYABEAN	-	6,921.91
SUNFLOWER SEED	3,850.79	11,952.76
SAFFLOWER	-	1,629.68
TOTAL OILSEEDS	25,908.52	12,36,415.44
COPRA		
Ball COPRA	5,650.71	44,533.37
Milling COPRA	39,857.34	84,708.63
TOTAL COPRA	45,508.05	1,29,242.00

(Source: Information received from NAFED)

2.7.2 PRICE DEFICIENCY PAYMENT SCHEME (PDPS)

This scheme envisages direct payment of the difference between the MSP and the selling/modal price to pre-registered farmers selling oilseeds of prescribed Fair Average Quality (FAQ) norms within the stipulated period in the notified market yard through a transparent auction process. All the payments will be done directly into the bank account of farmers. This scheme does not involve any physical procurement. Under PDPS full compensation of difference between MSP and Sale/Modal price i.e. Price Deficiency, received by farmers upto 25% of MSP value (including 2% administrative cost) will be borne by Central Government. The support of the central government will be given for quantity upto 25% of production. If any State is willing to cover quantities beyond 25%, the same needs to be funded from the resources of State governments.

2.7.3 PILOT OF PRIVATE PROCUREMENT AND STOCKIST SCHEME (PPSS)

The State will have the option to implement Private Procurement Stockist Scheme (PPSS) by sending a proposal for procurement of oilseeds to the Government of India. Such procurement will be made from pre-registered farmers on a pilot basis in district/selected APMC(s) of district involving the participation of a selected private stockist. The private stockist shall be empanelled by State/UT government as per extant guidelines. Such a private stockist will not be allowed to sell the procured quantities during the procurement period notified under PDPS/PSS for the particular commodity in that State. The private stockist shall be totally responsible for all forms of handling including storage and transportation, as also disposal. Such a private stockist shall procure selected oilseeds upto a maximum of 25% of production in the District/ Agriculture Produce Management Committees (APMCs) at MSP conforming to the prescribed Fair Average Quality (FAQ) norms.

2.8 CURRENT STATUS OF WAREHOUSING CAPACITY IN INDIA

Estimation of warehousing capacity in the organized sector in the country is difficult in the absence of a centralised data basis. However, as per the secondary data collected from various sources, the current capacity of the organized warehouses operated by the public agencies, cooperatives and private sector is about 239.70 MMT as detailed below.

As may be seen, a major chunk of the organized` warehousing capacity in the country is still being managed by Government through Public Sector Undertakings (PSUs) such as the Food Corporation of India (FCI), Central Warehousing Corporation (CWC) and State Warehousing Corporations (SWCs), State Marketing Federations, State Civil Supplies Corporations, etc.

Table: 2.6

Sl.No.	Name of the Organization/Sector	Storage capacity in MMT as on31.03.2024
1	Food Corporation of India (FCI) Source: https://fci.gov.in/headquarter/view/Conventional-Storage-307	37.13*
2	Central Warehousing Corporation(CWC) Source: Central Warehousing Corporation	11.86
3	State Warehousing Corporations (SWCs) (excluding CAP storage) Source: Department of Food and Public Distribution	51.65**
4	Other State Agencies (excluding CAP storage) Source: NABARD survey data	14.75
5	Cooperative Sector Source: National Cooperative Development Corporation (NCDC)	16.58
6	Private Sector Source: Ministry of Agriculture & Farmers Welfare and DFPD	107.73***
	Total	239.70

*Capacity as on 01.04.2024

**Capacity as on 31.08.2023

***Includes capacity created under the support of Integrated Scheme for Agricultural Marketing (ISAM) scheme of Directorate of Agri Marketing & Inspection and Private Entrepreneurs Guarantee Scheme (PEGS) scheme of FCI

2.9 AUGMENTATION OF STORAGE CAPACITY

Considering the shortage of warehousing space in production surplus areas the Government has taken several initiatives on construction of warehouses to augment warehousing capacity in those areas. Some of these initiatives are detailed as under:

2.9.1 AGRICULTURAL MARKETING INFRASTRUCTURE (AMI)

In order to incentivise creation of agricultural marketing infrastructure including storage infrastructure, the Ministry of Agriculture & Farmers Welfare is implementing a capital investment subsidy sub-scheme "Agricultural Marketing Infrastructure (AMI)" under Integrated Scheme for Agricultural Marketing (ISAM) w.e.f. 01.04.2014. The new operational guidelines of AMI sub scheme of ISAM have been approved for implementation with effect from 22.10.2018.

The main objectives of the scheme are (i) to develop marketing infrastructure to effectively handle and manage marketable surpluses of agricultural and allied produce including horticulture, livestock, poultry, fishery, bamboo, minor forest produce and such like produce supportive to enhancing farmers' income (ii) to develop alternative & competitive marketing channels for agricultural and allied produce through incentivizing private and cooperative sectors to make investments there for (iii) to promote creation of scientific storage capacity for storing farm produce, processed farm produce and agricultural inputs etc. in order to reduce post-harvest losses, promote pledge financing and market access (iv) to incentivize developing and upgrading of Gramin Haats as Grain Agricultural Markets (GrAMs) to make better farmer-consumer market linkages and also to assist in integration of GrAMs with the e- NAM portal so as to improve transparency in trading and better price discovery (v) to provide infrastructure facilities for

grading, standardization and quality certification of agricultural and allied produce with the objectives of (a) ensuring produce quality based value realization to farmers and (b) promoting pledge financing, e-NWRs and futures trading.

AMI scheme is a back ended, credit linked capital subsidy scheme in which subsidy @25% and 33.33%, based on the category of eligible beneficiary is available on the capital cost of the project, subject to a capital cost norm.

The state-wise storage capacity assisted under Agricultural Marketing Infrastructure sub-scheme of ISAM as on 31.03.2024 is as follows:

Table: 2.7 State-wise Storage Capacity.

S. No.	State	No. of Projects Sanctioned	Capacity Sanctioned (MT)
1	Andhra Pradesh	1543	6122043
2	Arunachal Pradesh	2	1043
3	Assam	365	1132566
4	Bihar	1232	1101749
5	Chhattisgarh	1396	2287472
6	Goa	1	299
7	Gujarat	12360	5957286
8	Haryana	2300	7654194
9	Himachal Pradesh	88	30826
10	Jammu & Kashmir	17	98027
11	Jharkhand	269	236327
12	Karnataka	5014	4390884
13	Kerala	213	114063
14	Madhya Pradesh	8187	27950893
15	Maharashtra	4052	8044667
16	Meghalaya	17	26012
17	Mizoram	4	705
18	Nagaland	36	26887
19	Odisha	712	1057967
20	Punjab	1814	7033293
21	Rajasthan	1856	3735969
22	Tamilnadu	1229	1475756
23	Telangana	1330	6017717
24	Tripura	5	28764
25	Uttar Pradesh	1264	5922674
26	Uttarakhand	320	874331
27	West Bengal	2621	1730948
	Total	48247	93,053,362

(Source: Directorate of Marketing & Inspection, Ministry of Agriculture & Farmers Welfare)

2.9.2 PRIVATE ENTREPRENEURS GUARANTEE (PEG) SCHEME

The Government announced PEG Scheme 2008 for construction of storage godowns in Public Private Partnership (PPP) mode through private entrepreneurs, Central Warehousing Corporation (CWC) and State Warehousing Corporations (SWCs). Assessment of additional storage capacities required under the scheme is based on the overall procurement/ consumption and storage space already available. Under the PEG Scheme, FCI gives a rental guarantee of 10 years to private investors and 9 years to CWC/ SWCs/ State Agencies. Out of a sanctioned capacity of 151.74 LMT under the PEG scheme, a storage capacity of 146.45 LMT has been completed as on 31.10.2023.

2.9.3 CONSTRUCTION OF SILOS

In order to upgrade and modernize the storage facilities, Government of India has chalked out an Action Plan for construction of steel silos on PPP (Public Private Partnership) mode in the country. A capacity of 14.25 LMT had been completed upto 30.09.2023.

2.9.4 CENTRAL SECTOR (ERSTWHILE PLAN) SCHEME

Government is implementing a Central Sector Scheme for construction of godowns with focus on augmenting storage capacity in the States of North Eastern (NE) Region and a few other States. Under this Scheme, funds are released directly to FCI in the form of equity for land acquisition and construction of storage godowns and infrastructure like railway sidings, electrification, installation of weighbridge, etc. Funds are also released as grants-in-aid to the Governments of the North-Eastern States including

Jammu & Kashmir for construction of intermediate storage godowns considering the storage gaps as well as difficult geographical & climatic conditions in these States. During 12th Five Year Plan (2012- 17), a total capacity of 1,64,175 MT has been created in NE States and other than NE States (1,37,680MT by FCI and 46,495 MT by State Governments). This scheme has been extended for 8 years from 01.04.2017 to 31.03.2025. Additional capacity of 1,08,700 MT (77,010 MT by FCI and 31,690 MT by State Governments) has been created from 01.04.2017 to 30.09.2023.

2.10 WAREHOUSING CAPACITY IN COOPERATIVE SECTOR

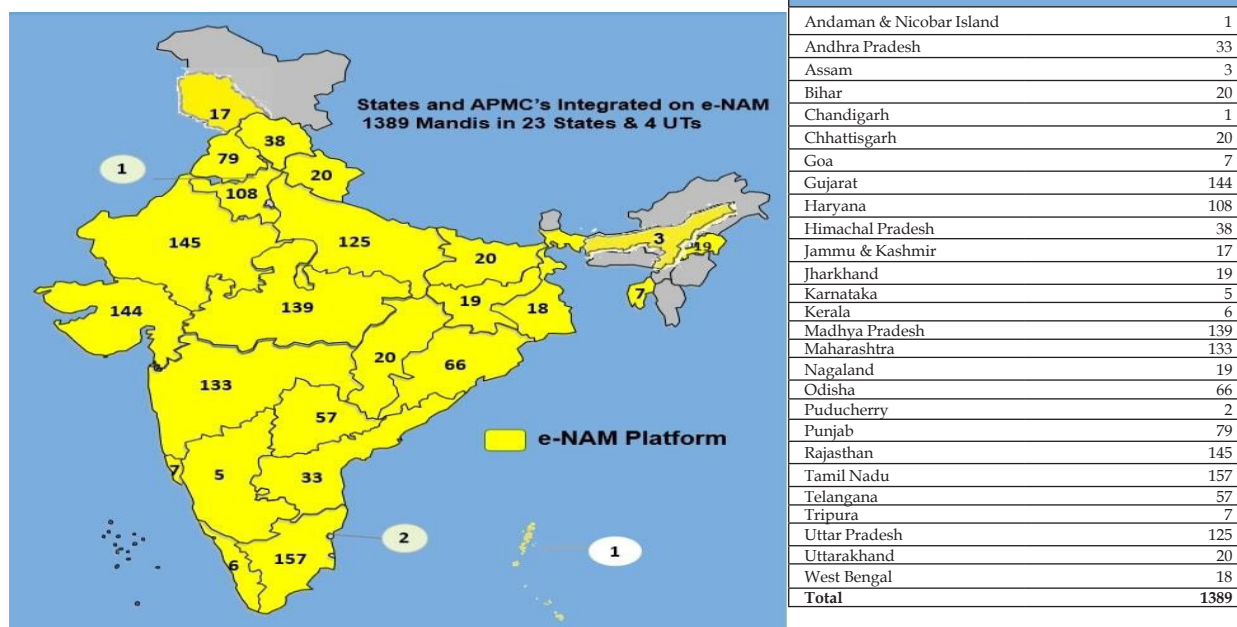
Considering the presence of large number of small capacity cooperative warehouses in rural areas & more likelihood of small farmers depositing their produce in these warehouses, the WDRA has been promoting cooperative warehouses to get registered with WDRA & issue NWRs to the farmers. Total storage capacity completed in cooperative sector through NCDC funding up to 31.03.2024 was 16.583 Million MT with 68021 warehouses/godowns spread across the country. Out of this, around 10785 MT capacity were added during 2023-24 by the cooperative societies assisted by National Cooperative Development Corporation (NCDC).

2.11 NATIONAL AGRICULTURE MARKET (E-NAM)

With the objective to usher reforms in the agri-marketing sector and promote online marketing of agri commodities across the country and to provide maximum benefit to the farmers, the Central Government approved a scheme to implement National Agriculture Market (NAM) on 1st July 2015. NAM pilot was launched on 14th April 2016, in 21 mandis of 8 states. Under the scheme, a web based platform has been deployed across regulated markets to promote online trading, digitization of entire functioning of markets including gate entry, lot management, bidding, generation of e-sale agreement and e-payment etc., remove information asymmetry, increase transparency in the transaction process and enhance accessibility to markets across the country. Further, to facilitate assaying of commodities for trading on e-NAM, common tradable parameters have been developed for 219 agriculture commodities. Total 1,389 Mandis from 23 States and 4 UTs have been on boarded on e-NAM. Since the launch of the e-NAM Scheme, more than 1.77 Crore farmers, 2.57 lakh traders, 1.12 lakh Commission Agents and 3,685 FPOs have registered themselves on e-NAM platform.

The Authority in close association with Department of Agriculture and Farmers Welfare has integrated e-NWR system with eNAM. The farmers/holders of e-NWRs issued by a registered warehouse which is also declared as a market sub-yard by the respective e-NAM mandi can sell their underlying stocks on e-NAM platform.

Table: 2.8



(Source: eNAM website)

2.12 MODEL STATE/UT AGRICULTURAL PRODUCE AND LIVE STOCK MARKETING (PROMOTION & FACILITATION) ACT, 2017.

Model State/UT Agricultural Produce and Live Stock Marketing (Promotion & Facilitation) Act, 2017 : In order to provide competitive, alternative and better marketing facilities to the farmers, the Government of India released a new model “The Agricultural Produce and Livestock Marketing (Promotion & Facilitation) Act, 2017” in April 2017 for its adoption by States/UTs. The model Act provides for limiting regulatory power of APMCs within market yards, alternative marketing channels such as setting up of private markets, direct marketing, farmer-consumer markets, declaring warehouses / cold storages as deemed markets, etc. to facilitate farmers in marketing their produce at competitive & remunerative prices.

Further, in order to optimize the use of scarce resources and mitigate the uncertainty in price and marketing, the Government of India formulated and released a progressive and facilitative Model Act “The State/ UT Agricultural

Produce & Livestock Contract Farming and Services (Promotion & Facilitation) Act, 2018” in May, 2018 for its adoption by the states/Union Territories (UTs). The aforesaid Model Contract Farming Act covers the entire value and supply chain from pre-production to post harvest marketing including services contract for the agricultural produce and livestock.

Chapter II, Section 12 of the model APLM Act 2017 provides for declaring warehouse/silos/cold storage or other such structure or place as market sub-yard. This will enable WDRA registered warehouses to act as a hub for effective trading of the goods stored in these warehouses based on the e-NWRs. So far, States/UTs of Andhra Pradesh, Arunachal Pradesh, Assam, Goa, Gujarat, Haryana, Karnataka, Meghalaya, Nagaland, Tamil Nadu, Telangana, Tripura, Uttar Pradesh, Uttarakhand, have made provision for declaring warehouse/silos/cold storage as deemed market in their APMC Act.

2.13 INTEREST SUBVENTION SCHEME ON CROP LOANS EXTENDED TO POST HARVEST.

The Government of India is implementing the Interest Subvention Scheme (ISS) since 2006-2007 to provide short- term crop loans upto Rs. 3 lakh to farmers at an interest rate of 7% p.a. Under the scheme, an interest subvention of 2% per annum is provided to lending institutions viz. Public Sector Banks (PSBs), Private Sector Commercial Banks (in respect of loans given by their rural and semi-urban branches only) on use of their own resources. Govt of India has reduced the interest subvention from 2% to 1.5%, availed on short term loans for FY 2022-23 and 2023-24.

The scheme is implemented through public sector and private sector banks (reimbursement through Reserve Bank of India), Regional Rural Banks and Cooperatives (reimbursement through NABARD). Besides interest subvention, the farmers are also provided 3% additional interest subvention on prompt repayment of crop loan on or before the due date.

In order to discourage distress sale and to encourage them to store their produce in warehouses, from the year 2010- 11, the benefit of interest subvention has been made available to small and marginal farmers having Kisan Credit Card for a further period of upto six months post the harvest of the crop on the produce stored in warehouses registered with the Authority against the NWRs/eNWRs, at the same rate as is available on crop loan.

With effect from 2019-20, the benefits of ISS have also been extended to farmers in allied activities like animal husbandry and fisheries to existing KCC holders within the overall limit of Rs.3.00 lakh. Farmers practicing animal husbandry and fisheries can also get new KCC exclusively for activities pertaining to animal husbandry and fisheries alongwith benefit of ISS and PRI on loans upto Rs. 2 lakh per annum. Interest subvention of 2% and prompt repayment incentive (PRI) of 3% on restructured crop loans is also given to farmers affected by severe natural calamities for a maximum period of 5 years on the basis of report of Inter-Ministerial Central Team (IMCT) for grant of NDRF assistance and Sub-Committee of National Executive Committee (SC-NEC). Further from 2018-19, the ISS is on DBT mode on “In kind”/services basis. An ISS portal is developed for direct data entry by banks for smooth processing of reimbursement of claims to farmers and to have a robust monitoring system in place.

2.14 RBI MASTER DIRECTION ON PRIORITY SECTOR LENDING

The Reserve Bank of India Master Directions (Priority Sector Lending Chapter III - Description Of Eligible Categories Under Priority Sector), 2022 prescribe that loan against pledge / hypothecation of agricultural produce can be granted against warehouse receipts as detailed under:

- a) Loans to individual farmers including SHGs/JLGs upto Rs.75.00 lakh against pledge/hypothecation of agricultural produce (including warehouse receipts) for a period not exceeding 12 months against NWRs/eNWRs and upto Rs. 50.00 lakh against warehouse receipts other than NWRs/eNWRs.
- b) Loans to corporate farmers, FPOs/Companies of individual farmers, partnership firms and co-operations of farmers directly engaged in agriculture and allied activities, up to Rs. 75.00 lakh against pledge/hypothecation of agricultural produce (including warehouse receipts) for a period not exceeding 12 months against NWRs/eNWRs and upto Rs. 50.00 lakh against warehouse receipts other than NWRs/eNWRs .

2.15 COMMODITIES NOTIFIED BY WDRA

WDRA notifies various commodities through the Gazette of India. The legal implication of commodity notification is that it becomes mandatory for warehouses issuing negotiable warehouse receipts in respect of such notified commodities to have themselves registered with WDRA. This allows easy trading of these commodities through the eNWRs and allows farmers to access quick finance through pledging of eNWRs. These commodities include both agricultural as well as non-agricultural commodities. The commodities are notified after verifying that quality standards prescribed by Govt. agencies such as AGMARK, BIS, FSSAI etc exist for such commodities. As on 31/03/2024, WDRA has notified, 157 distinct agricultural commodities and 9 non-agricultural commodities as per table below:

Table: 2.9

List of notified agri commodities	
1	Ajowan Seeds (Whole And Powdered)
2	Almonds
3	Apples in controlled Atmosphere (CA) storage
4	Areanut
5	Arhar /Tur (Red gram) split (husked)
6	Arhar /Tur (Red gram) whole
7	Bajra
8	Ball Copra
9	Barley
10	Black gram (Flour)
11	Black pepper
12	Cane Molasses
13	Cardamom
14	Carrots
15	Cashew kernel
16	Castor Oil
17	Castor seeds
18	Chana split (husked) / Dal Chana
19	Chana whole (Bengal Gram)
20	Cinnamon
21	Cloves
22	Coconut
23	Coconut Oil
24	Coffee beans
25	Coffee, Arabica and Robusta
26	Common Broken Rice
27	Compounded Asafoetida
28	Coriander (dry)
29	Cotton bales
30	Cotton Seed Oil
31	Cotton seed oil cake
32	Cotton seeds
33	Crude Palmolein oil
34	Cumin seed
35	Cup Copra
36	Curry Powder
37	Date Palm
38	Desi Chana
39	Dried edible mushrooms
40	Fennel seeds
41	Fenugreek seeds
42	Fine Broken Rice

43	Frozen Cauliflower
44	Frozen French beans
45	Frozen Green Peas
46	Frozen Spinach
47	Garlic (Fresh or dehydrated)
48	Ghee
49	Ginger (Fresh or dehydrated)
50	Grapes
51	Groundnut (pods) bag
52	Groundnut Oil
53	Groundnuts
54	Guar gum
55	Guar Seed
56	Gur or Jaggery
57	Honey
58	Horse Gram
59	Indian sugar
60	Isabgol
61	Jowar
62	Jute bales
63	Kabuli Chana
64	Khasi/Darjeeling or NE oranges
65	Kinnow
66	Lemon
67	Linseed Oil
68	Linseeds
69	Lobia
70	Mace
71	Mahua (Mowrah Oil)
72	Mahua seed
73	Maize
74	Maize (Corn) Oil
75	Makhana
76	Makhana Fried
77	Makhana Powder
78	Masoor (Lentil) split (husked)
79	Masoor (Lentil) whole
80	Matki / Moth (whole)
81	Matki / Moth split (husked)
82	Mentha oil
83	Mixed Masala Powders
84	Moong (whole)
85	Moong split (husked)
86	Moong split (unhusked)
87	Mustard Oil
88	Mustard oil cake -expressed
89	Mustard oil cake -solvent extracted
90	Mustard seed
91	Nagpur Mandarins
92	Neem cake
93	Neem oil
94	Neem seed
95	Niger Seed Oil
96	Niger seeds
97	Nutmeg
98	Oats
99	Onion (Fresh or dehydrated)
100	Paddy
101	Parboiled Milled Common (Coarse) Rice
102	Parboiled Milled Medium Rice
103	Parboiled Milled Superfine / Fine Rice
104	Pasteurized Butter
105	Pomegranate
106	Poppy Seeds
107	Processing [Potatoes with Chlorpropham (CIPC) application]

108	Ragi
109	Raisins
110	Rajma
111	Rapeseed
112	Raw cashewnuts
113	Raw Cotton
114	Raw Milled Common (Coarse) Rice
115	Raw Milled Medium Rice
116	Raw Milled Superfine / Fine Rice
117	Red chillies
118	Refined soya oil
119	Refined, Bleached and Deodorized Palmolein
120	Rice
121	Rice Bran Oil
122	Rubber
123	Safflower Seed Oil
124	Safflower seeds
125	Saffron
126	Sago
127	Sal seeds
128	Salseed Oil (Fat)
129	Seed Potatoes
130	Seedless Tamarind
131	Sesame (Til or Gingelly Oil)
132	Sesame seeds
133	Skimmed Milk Powder
134	Solvent extracted groundnut oil cake
135	Soya meal
136	Soyabean Oil
137	Soyabean
138	Sun Dried Raw Mango Slices And Powder
139	Sunflower oilseed
140	Sunflower Seed Oil
141	Sweet Lime
142	Table potatoes [with or without Isopropyl N- Chlorophenyl Carbamate also known as Chlorpropham (CIPC) application]
143	Tamarind
144	Tamarind seed
145	Tapioca chips
146	Tapioca products - Animal feed
147	Taramira Seeds
148	Tea
149	Tejpat
150	Tobacco
151	Turmeric
152	Urd split (husked)
153	Urd split (unhusked)
154	Urd Whole (Black Gram)
155	Walnuts
156	Wheat
157	Yellow Peas (whole)
List of notified non-agri commodities	
1	Aluminium
2	Brass
3	Copper
4	Lead
5	Nickel
6	Zinc
7	Tin
8	Steel
9	Iron Ore

CHAPTER III

REVIEW OF WORKING OF THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

3.1 RECENT INITIATIVES TAKEN BY THE AUTHORITY

A number of initiatives were taken by the Authority under its transformation plan in order to simplify the process of registration and regulation of warehouses apart from creating greater credibility and acceptability of the eNWRs issued by the registered warehouses in order to encourage the industry in adapting to the WDRA regulatory framework. The activities proposed by the Authority under its transformation plan began to get ground during the year 2017-18 but their greater impact could be seen during the past six years.

To begin with, the registration rules of 2010 were amended during 2017 with a view to improve efficiency in processing the applications for registration of warehouses and also making the registration application simpler and user friendly. From November 1, 2017 the entire registration process was made online to further cut short the processing time of applications. On September 26, 2017 the system of electronic Negotiable Warehouse Receipt (eNWRs) was also launched by the Authority. Two repositories were registered by the Authority to facilitate creation and management of eNWRs. Other major steps taken with the Authority included notification on security deposit, digitization of the process of allotment of warehouses and process for online monitoring of various key transactions in registered warehouses, online monitoring of eNWR issued by the registered warehouses and linking various stakeholders like banks and commodity derivative exchanges with the eNWR system for bringing in greater transparency and trust. The system eNWR was also integrated with electronic National Agriculture Market (e-NAM) platform launched by the Government for greater efficiency in trading of farmers produce on this electronic platform.

WDRA made some headway in expanding its role to include non-agri commodities. Subsequent to granting of in-principle approval by Department of Food and Public Distribution for notification of 9 metals, alloys & ores, a discussion paper was published on 13th September 2021. Stakeholders such as BIS, SEBI, MCXCCL, NCCL, NERL, CCRL and warehousing entities were consulted and related SOP & Inspection Guidelines were finalized. Based on the requirements, the proposals for gazette notification of the 9 non-agri commodities and related application fee, networth requirements were formulated. Simultaneously, efforts for ensuring compatibility of the grades of the notified non-agri commodities specified in international Standards with Indian National Standards published by Bureau of Indian Standard were initiated. Suitable steps for modifications in WDRA registration portal for registering non-agri warehouses were also taken up. The gazette notification for storage of 9 non-agricultural commodities in the registered warehouses was published in July, 2022.

The gazette notification for the application fee and networth requirement related to the warehouses storing non-agri commodities was published in April 2022. Considering the high value of the non-agricultural commodities, the net worth value requirements were enhanced and for simplification, the total number of slabs based on storage capacity were reduced from 14 to 5. The slabs for the application fee for non-agricultural commodities were also reduced to 3 from 7 slabs for agricultural commodities.

To promote ease of doing business in the warehousing sector, the net worth required for registration of warehouses is further rationalized as shown below through gazette notification dated 18.09.2023:

Storage capacity (in Tons)	Net worth (Rupees in crores)
Upto 500	0.04
501 - 1,000	0.08
1,001 - 1,500	0.12
1,501 - 2,000	0.16
2001 MT and AboveCapacity	Capacity in (MT) *Rs. 1000 = Required Net worth* with a maximum cap of Rs. 50 Crores

Note:- Where the applicant or warehouseman is a Farmer Producer Organisation or a Primary Agricultural Cooperative Credit Society or a Self Help Group, the net worth requirement specified in the Table shall not apply, but it shall not have deficit networth.

* Illustration: A warehouse with a capacity of 10000 MT required to have minimum net worth of Rs. 1,00,00,000/- (10000 MT*Rs. 1000= Rs. 1,00,00,000)

To promote further registration of warehouses with WDRA, the application fee for registration of warehouses storing agri commodities was waived off for one year with effect from October 2022. This fee waiver further extended to till 25th October, 2025 for both registration and renewal of the warehouses.

Orientation programmes for the inspection agencies, warehousemen and farmers were conducted in the FY 2023-24 to ensure that they understand the key requirements & their role in successful implementation of the provisions applicable to the storage & inspection of warehouses storing commodities. Internal competencies in WDRA are also being simultaneously enhanced.

For prompt actions on registration related issues, support and guidance to applicants, a call center started functioning on 07th December 2022. The call centre had raised 1171 tickets during FY 2023-24.

Outreach programmes continued in various states for better interaction with the applicants and onsite guidance on application related issues. This approach also contributed in enhanced registrations.

3.1.1 AMENDMENT TO WAREHOUSE REGISTRATION RULES & OTHER UPDATES

The Warehousing (Development and Regulation) Act 2007 came into force on 25th October 2010 and WDRA was constituted on 26th October 2010 under Section 24 of the Act. WDRA introduced NWR system for its registered warehouses in the country with the aim to regulate warehouses, improve negotiability of warehouse receipts, enhance fidelity trust, prevent frauds and enhance good warehousing practices to maintain the quality of stored goods.

Based on the experience gained, the associated rules and regulations underwent a few changes over the years and through the new registration rules notified on February 23, 2017, simplification and improvements were brought in as compared to the old registration rules 2010. The objective was to simplify the processes, set the timelines for various processes involved and make the whole system transparent.

The key changes in the new registration rules of 2017 as compared to the old rules included:

Table 3.1

SI No.	Warehousing (Development and Regulation) Registration of Warehouses Rules, 2010	Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017
1	Before registration accreditation by an accreditation agency was necessary	No accreditation required before registration. After application for registration is received by WDRA, physical inspection of the eligible applicant warehouse is to be carried out before registration
2	One application essentially had to cover only one warehouse	One application may have one or more than one warehouses of same applicant
3	Registration period was for 3 years	Registration is for 5 years
4	Only positive networth was required irrespective of capacity of the warehouse	Now networth specified as per capacity of the warehouse
5	Security Deposit equal to registration fee was to be submitted	More realistic and dynamic Security Deposit, depending on the aggregate value of Negotiable Warehouse Receipts issued is to be submitted.
6	Provision of Standard Operation Procedure (SOPs) and know Your Depositor (KYD) process was not there	Requirement of KYD and SOP well defined in the new rules
7	Migration to electronic Negotiable Warehouse Receipts (eNWRs) through repository was not provided	Now it is provided

The registration rules were further amended in November 2021 wherein the application fee for registration of warehouses for Self Help Groups was reduced from Rs. 5,000 to Rs. 500 for ensuring better participation of small capacity farmgate warehouses. Considering the limited resources of Primary Agricultural Cooperative Societies (PACS), the facility of concessional warehouse registration fee was extended to them too.

Through the circular dated 07/05/2021, a facility of one-time correction in the validity of Warehouse Registration Certificate was allowed provided that the security deposit was valid for the period.

The warehouse registration process was further simplified and expedited through circular dt. 08th

September 2021 by allowing applicants to submit insurance compliance towards the final stage of registration instead of the earlier requirement of submitting it upfront. This change also substantially reduced the financial burden on the applicant during the pendency of registration application when the applicant is not able to store commodities & issue e-NWRs. Further, a new insurance regime based on self-declaration was also introduced through a circular dated 03rd June, 2022. In the new insurance regime, a warehouseman can register warehouses based on the self-declared value of the stock to be stored in the first six months from the date of registration subject to minimum stock value of Rs. 1,00,000/-.

The gazette notification for the application fee and networth requirement for warehouses storing “non-agri commodities” and “both the agricultural & non-agricultural commodities together”, was published in April 2022. Considering high value of non-agricultural commodities, the net worth value requirement were enhanced and the total number of slabs based on storage capacity were reduced from 14 to 5. Similarly, the slabs for the application fee for non-agricultural commodities were also reduced to 3 from the existing 7 slabs for agricultural commodities. To promote ease of doing business in the warehousing sector, the net worth required for registration of warehouses is further rationalized through a gazette notification dated 18th September, 2023.

For facilitating registration with WDRA, the application fee for registration of warehouses storing agri commodities was waived for one year with effect from October 2022. This fee waiver has been further extended till 25th October, 2025 for both registration and renewal of the warehouses.

3.1.2 APPLICATION FEE REQUIREMENTS

The current application fee structure for registration of warehouse is as under:

Table 3.2 AGRI WAREHOUSES

Capacity of the warehouse	Fee (non-refundable)
Each warehouse with a capacity of upto 500 MT	Rs. 5,000
Each warehouse with a capacity of more than 500 MT but less than or equal to 1,000MT	Rs. 7,500
Each warehouse with a capacity of more than 1,000 MT but less than or equal to 2,500 MT	Rs. 10,000
Each warehouse with a capacity of more than 2,500 MT but less than or equal to 5,000 MT	Rs. 15,000
Each warehouse with a capacity of more than 5,000 MT but less than or equal to 10,000 MT	Rs. 20,000
Each warehouse with a capacity of more than 10,000 MT but less than or equal to 25,000 MT	Rs. 25,000
Each warehouse with a capacity of more than 25,000 MT	Rs. 30,000

Note:

1. The application fee for the registration of warehouses of the Farmer Producer Organization (FPO), Primary Agricultural Co-operative Credit Society (PACCS) and Self Help Group is Rs. 500/- only irrespective of their capacity.
2. For facilitating registration with WDRA, the application fee for registration of warehouses storing agri commodities was waived for one year with effect from October 2022. This fee waiver has been further extended till 25th October, 2025 for both registration and renewal of the warehouses.

Table 3.3 non-agri warehouses (storing only “non-agri” or “both agri & non-agri & non-agri commodities together”)

Capacity of the warehouse	*Fee (non-refundable)
Each warehouse with a capacity of upto 10,000 MT	Rs. 50,000
Each warehouse with a capacity of more than 10,000 MT but less than or equal to 25,000 MT	Rs. 75,000
Each warehouse with a capacity of more than 25,000 MT	Rs. 1,00,000/-

* Notified in April 2022

3.1.3 MINIMUM NETWORTH REQUIREMENT FOR REGISTRATION

Rule 18 of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017

details the requirement of minimum net worth for registration of warehouses with the Authority which is further detailed under the Seventh Schedule of the rules. Net worth requirement has been linked to the capacity of the warehouse(s). For Farmer Producer Organizations (FPOs) and Primary Agricultural Credit Co-operative Societies, the net worth is required not to be deficit net worth. The current net worth requirement for other organizations is as detailed below:

TABLE 3.4 minimum net worth for registration of warehouses

Storage capacity (in Tons)	Net worth (Rupees in crores)
Upto 500	0.04
501 - 1,000	0.08
1,001 - 1,500	0.12
1,501 - 2,000	0.16
2001 MT and AboveCapacity	Capacity in (MT) *Rs. 1000 = Required Net worth* with a maximum cap of Rs. 50 Crores

Note:- Where the applicant or warehouseman is a Farmer Producer Organisation or a Primary Agricultural Cooperative Credit Society or a Self Help Group, the net worth requirement specified in the Table shall not apply, but it shall not have deficit net worth.

* Illustration: A warehouse with a capacity of 10000 MT required to have minimum net worth of Rs. 1,00,00,000/- (10000 MT*Rs. 1000= Rs. 1,00,00,000)

*Notified on 18th September, 2023

3.1.4 Relaxation in Minimum Net Worth requirements for any entity created under the Act of Parliament or State Legislature:

To allow entities created under the Act of Parliament or State Legislature, minimum net worth requirements was relaxed through an amendment to Rules dated 12th July, 2023. The amendment provides the following:

“The Authority may allow any entity, created under the Act of Parliament or State Legislature which does not meet the minimum net worth requirement as specified in the Seventh Schedule, to submit an indemnity bond specified in the form appended in the Ninth Schedule, executed by the concerned State Government and a resolution from its board of directors confirming the furnishing of such indemnity bond, along with its application for registration” and “the indemnity bond shall be of the value equal to the sum of negative net worth and the minimum net worth requirement for the warehouseman which shall be subject to review by the Authority”

3.1.5 REGISTRATION OF WAREHOUSES FOR A PERIOD LESS THAN 5 YEARS

The Registration Rules, 2017 provide for registration of a warehouse for a period of five years and the Security Deposit (SD) submitted should be for a period of six months beyond the registration period. Depending upon the business requirement and the SD constraints, at times the applicants seek registration for a period from 18 months to less than 60 months.

While submitting the application, some applicants inadvertently selected the registration period for less than 60 months though the security deposit was available for a longer period (even upto the full period of 60 plus 6 months). Many requests were being received for amendment to the registration period. In consideration thereof, from May 2021, a one-time amendment to the registration period has been permitted subject to fulfilling the other required condition of availability of security deposit of the required value for the entire period of request (maximum five years) plus 6 months.

3.1.6 SECURITY DEPOSIT (SD)

The requirement of SD prevailing in FY 2023-24 is as under:

1. FOR WAREHOUSEMAN HAVING CAPACITY UPTO 2,000 MT

For warehouseman with a total capacity of all warehouses upto 2,000 MT belonging to the warehouseman registered with WDRA, the fixed Deposit is Rs. 50,000/- per warehouse (as detailed in the column A below, for registration of warehouses), whereas, the dynamic Security Deposit is 3% (three percent) of the maximum value of negotiable and non-negotiable warehouse receipts (whether in electronic or physical form put together) outstanding consolidatively in all the registered warehouses

of the warehouseman on any day during the preceding month, referred as T as Mentioned in column B of Table 3.6 below. The total security deposit of a sum of A and B for warehouseman having total warehouse capacity of all warehouses registered with WDRA up to 2,000 MT, will be limited to total security deposit as detailed in column C of the Table 3.6 below:

Table 3.6

Total Warehouse Capacity (in MT) For warehouseman	Fixed Security Deposit	Dynamic Security Deposit	Total Security Deposit Limited to The amount
	A	B	C
Upto 100 MT	Rs. 50,000/- per warehouse	NIL	Total Limited to Rs. 50,000/-
101-500 MT	Rs. 50,000/- per Warehouse	3% of T	Total Limited to Rs. 2.50 lakh
501-1,000 MT	Rs. 50,000/- per Warehouse	3 % of T	Total Limited to Rs. 5.00 lakh
1,001-1,500 MT	Rs. 50,000/- per Warehouse	3% of T	Total Limited to Rs. 7.50 lakh
1,501-2,000 MT	Rs. 50,000/- per Warehouse	3% of T	Total Limited to Rs. 10.00 lakh

II. FOR WAREHOUSEMAN HAVING CAPACITY MORE THAN 2,000 MT

In case of warehousemen having a total capacity of more than 2,000 MT, registered with WDRA, the fixed Security Deposit is Rs. 1 lakh per warehouse (detailed in column Z in the Table 3.7 below for registration of warehouses), whereas, the Dynamic Security Deposit is a percentage of the maximum value of negotiable and non-negotiable warehouse receipts (whether in electronic or physical form put together) outstanding consolidatively, in all the registered warehouses on any day during the preceding month, referred as T in the table below. In this case, value of the SD shall be a sum total of columns X, Y & Z mentioned in the Table 3.7 given below:

Table 3.7

Slab	X	Y	Z
T is less than or equal to Rs.25 crore	0	3% of T	Rs. 1 lakh per Warehouse
T is above Rs.25 Crore And up to 250 crore	Rs. 75 lakh	1.5% of excess of T over Rs. 25 crore	Rs. 1 lakh per warehouse
T is above Rs.250 Crore and up to 2,500Crore	Rs. 4.125 crore	1% of excess of T over Rs. 250 crore	Rs. 1 lakh per Warehouse
T is above Rs.2,500 Crore	Rs. 26.625 crore	0.5% of excess of T Over Rs. 2,500 crore	Rs. 1 lakh per warehouse

- Where the applicant/ warehouseman is a Farmer Producer Organisation or a Co-operative Society (PACCS), the total security deposit would be Rs. 50,00 (fixed) per warehouse, covering both fixed and the dynamic security deposit.
- The security deposit can be furnished in the form of a Bank Fixed Deposit or a Bank Guarantee (as per format) favouring WDRA.
- Any entity created under an Act of Parliament or of State Legislature may provide an Indemnity Bond for the amount required as Security Deposit. An entity allowed by the Authority to submit an indemnity Bond shall submit, along with its application for registration, a resolution from its Board of Directors authorizing to furnish such Indemnity Bond.
- The security deposit shall need to be updated at the end of each month based on the highest value of total eNWRs/eNNWRs issued by the warehouseman.
- The fixed security deposit shall be maintained for a period of six months beyond the registration period whereas the dynamic security deposit shall be updated at the end of each month and submitted to the Authority.

- f. The validity of dynamic Security Deposit can be kept for a period of minimum six months so as to take care of any changes in the requirement of Security Deposit during this period.
- g. The authority may, at its discretion, adjust the Security Deposit already furnished by the warehouseman against the amount required to be furnished as Security Deposit.
- h. The Security Deposit shall not be released until six months after expiry, cancellation or surrender of the registration of the warehouse.

3.1.7 SPECIAL RELAXATION FOR WAREHOUSES OWNED BY PRIMARY AGRICULTURAL CREDIT COOPERATIVE SOCIETIES (PACCS)/FARMERS PRODUCER ORGANIZATION (FPOs)

The Authority receives large number of applications for registration of warehouses operated by State level Cooperative Societies, particularly the Primary Agricultural Credit Cooperative Societies (PACCS) and Farmer Producer Organization (FPOs) which operate small capacity warehouses in rural areas, in close proximity of farmers. These farmers led institutions cater mainly to the warehousing needs of the member farmers besides providing them finances against the goods deposited by them. Since these warehouses are of small capacity with inadequate resources and professional competence to run scientific warehouses, they require needed support for improvement. Considering their constraints, a number of relaxations in terms of financial and infrastructural requirements for registration have been provided to them:

- (a) Financial concession available to the warehouses belonging to PACCS/FPOs :
 - i. Registration fee is only Rs. 500 as compared to Rs 20,000 to Rs. 30,000 for others (this fee of Rs. 500 has been waived for a year w.e.f. October 2022). This fee waiver further extended till 25th October 2025 for both registration and renewal of warehouses.
 - ii. Networth is required not to be deficit net worth irrespective of the capacity, while for others it is specified with respect to the capacity of warehouse.
 - iii. Security deposit is Rs. 50,000 per warehouse in the form of a BG or bank FD (fixed irrespective of the value of eNWRs/eNNWRs issued by it), while for others it is “Rs. 50,000 (for warehouses upto 2,000 MT capacity) and Rs. 1 Lakh (for warehouses over 2,000 MT capacity)” plus a percentage of value of eNWRs issued.
 - iv. Out of the above, first two concessions at i. & ii. are extended to SHG also.
- (b) Relaxation in infrastructure requirements for registration provided to the PACCS warehouse(s) by the Authority:
 - i. In case the warehouse is located on a raised well drained site not liable for flooding/ inundation and is away for a place likely to be affected by seepage water a plinth height of at least 30 cm may be accepted.
 - ii. The minimum limit for capacity to be registered in case of PACCSs warehouses is 100 MT.
 - iii. Availability of parking and maneuvering space for vehicles shall not be insisted upon in case of PACCS warehouses these are small capacity units operated for the benefit of the member farmers.
 - iv. The warehouse should have a stack plan drawn leaving reasonable space for alleyways.
 - v. Other than the Secretary of the society one more staff of the PACCS shall be engaged (on full or part time basis) for storage and preservation of the goods in the warehouse. Availability of security guards may be desirable but not insisted upon for registration of the warehouse.
 - vi. Availability of a pucca boundary wall/ barbed wire fencing shall not be insisted upon. However, the warehouse should have adequate arrangement for locking of godown and safety/security of stocks.
 - vii. PACCS warehouses up to 500 MT capacity shall have at least one fire extinguisher (of requisite type) and six fire buckets. For warehouses having capacity more than 500 MT, the prescribed norms for other warehouses shall be followed, which is there fire extinguishers and fifteen fire buckets for capacity up to 1,500 MT.

3.1.8 RELAXATION FOR SMALL WAREHOUSES

The Authority has been receiving requests from the small warehouses for reducing the requirement of registration fee, net worth, security etc. so as to provide the services to farmers in rural areas. Considering

the practical issues in operating small warehouses and to encourage them for registration, Authority, with the approval of the Government, has relaxed following conditions:-

- (i) Registration fee for warehouses upto capacity of 5,000 MT has been reduced from Rs. 20,000/- to the range of "Rs. 5,000-Rs. 15,000" in different slabs of capacity (this reduced fee has been waived till 25th October 2025).
- (ii) Net worth requirement for warehouses upto 10,000 MT capacity has been reduced from the range of "Rs. 0.50 Cr.- Rs. 5.00 Cr." To the range of "Rs. 0.04 Cr. To Rs. 1.00 Cr." In different slabs of capacity.
- (iii) Security Deposit requirement for warehouses of aggregate capacity upto 2,000 MT has been reduced from "Rs. 1.00 lakh (fixed) + 3% of e-NWR value" to "Rs. 0.50 Lakh (fixed) + 3% of e-NWR value" and capped to fixed amount as specified (between Rs. 50,000 to Rs. 10 lakhs).

Additionally, the Repository charges for farmers/FPO depositors have been reduced to Rs. 5 per MT with maximum Rs. 500/- per e-NWR and Rs. 40(fixed) for e-NNWR for any quantity.

3.2 IMPLEMENTATION OF ONLINE APPLICATION PROCESS FOR REGISTRATION OF WAREHOUSES

Initially the applications for registration were being submitted in physical form as per the format prescribed under the Second Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017. However, the submission and scrutiny of paper-based applications, with a number of attachments, was found to be cumbersome and time consuming, Therefore, in order to fast track the Registration process and put in place a simplified and transparent system of registration and its tracking, the Authority has developed an online system of application for registration of warehouses belonging to different categories of applicants. Provision has also been made for other related activities online viz. payment of application fee, application process workflow, allotment of physical inspection to concerned Inspection Agencies (IAs)/Inspecting Officers (IOs), submission of physical inspection report by inspection agency, submission of security deposit and issue of online registration certificate.

The system of online warehouse registration was made effective from 1st November, 2017. As per the new online system all the applications for registration of warehouses with the Authority could be submitted after logging in to the new portal of WDRA, <https://wdra.gov.in>. Detailed instructions for submission of online registration applications are available on the home page of the Authority Website. As per the new system, all the applicants for warehouse registration are required to first register at the Authority portal and after getting their login credentials generated, therein sign in at the portal to proceed further with the online submission of applications.

In order to facilitate easy and fast processing of applications belonging to non-individual Warehouse Service Providers (WSPs), the registration has been made a two-step process. In the first step, the warehouseman application is submitted and once the warehouseman is approved thereafter the application for registration of all the warehouses under the entity shall be submitted in the next step. The inspection Agencies (IAs) empaneled by the Authority would also require to onboard themselves by registering the new portal of the Authority as indicated above and sign in with their login credentials for online allotment of inspections and submission of inspection reports. Earlier, WDRA used to select the Inspection Agency (IA) manually which later selected the Inspecting Officer (IO) to whom inspection gets allocated, based on the load & pendency. Now, the process of selection of the Inspection Agency has been automated which has resulted in reduced lead time for inspections.

3.2.1 DOCUMENTS TO BE UPLOADED IN THE ONLINE APPLICATION

Following documents are required to be uploaded with the online application:

- i. Photograph of individual/authorised representative (in case of non-individual entity).
- ii. Applicant's proof of identity as required at Fifth Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017.
- iii. Standard Operating Procedures (if not following WDRA's Model SOP).
- iv. Document in support of net-worth as required under Rule 18 (5) of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017.
- v. Copies of Insurance policies as prescribed under Rule 17 of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 (specified as per the circular dated 30.06.2022) for WHM registration, the option is available to submit insurance policies later at the time of

Registration of warehouse.

- vi. Lay out Plan of the warehouse(s).
- vii. Basic Data Sheet in case of cold storage.
- viii. Proof about technical standards under which warehouse (cold storage) was constructed.
- ix. List of equipment for assaying goods available at the warehouse.
- x. List of equipment for weighing goods available at the warehouse.
- xi. Details of equipment for fire safety viz. fire extinguishers/ buckets etc.
- xii. Documents in support of ownership/ effective control prescribed under First/Sixth Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017.

3.3 NOTIFICATION ON ELECTRONIC NEGOTIABLE WAREHOUSE RECEIPT (eNWR)

It had been experienced that the paper based NWRs were fraught with various risk relating to loss, mutilation, damage, overwriting, fudging etc. and had many limitations towards their negotiability / transferability. Therefore, in order to overcome these risks / constraints and also to enhance the credibility/integrity of the NWRs, electronic Negotiable Warehouse Receipt (e NWR) system through repositories has been introduced under the transformation plan which would facilitate creation and management of the e-NWR ecosystem.

With the prior approval of the Central Government, the Authority notified the Warehousing Development and Regulatory Authority (Electronic Negotiable Warehouse Receipts) Regulations, 2017 on June 29, 2017 concerning regulation of eNWRs.

The Authority has also issued Certification of Registration to the following Repositories for creation and management of e-NWRs:

- (a) M/s CDSL Commodities Repository Limited (CCRL) sponsored by M/s CDSL which is a Depository.
- (b) M/s National E Repository Limited (NERL) sponsored by NCDEX which is a professionally managed on-line multi commodity exchange.

3.4 ADVANTAGES OF eNWR OVER WAREHOUSE RECEIPT / STOCK RECEIPT

The eNWR is a more secured document adding to the credibility to the concerned warehouse as compared to paper based warehouse receipts/ stock receipts. Major advantages of eNWRs, as compared to paper based Warehouse Receipt (WR)/ Stock Receipt, are given in Table 3.8.

Table 3.8

Paper Based WR/ Stock Receipt	eNWR
Can be shared with prospective buyer in a one to one mode only	Help farmers/depositors to have access to a large number of buyers nationwide with better bargaining powers
Cannot be split	eNWRs can be split with obligation to transfer only a part of the commodity
Prone to loss, mutilation, tampering, fudging of information etc.	No possibility of any such eventuality
Inherent difficulties in efficient clearing and trading in a transparent manner	Promotes an efficient clearing, Settlement and delivery system with transparency in trading of agricultural Produce
No uniformity of information in the receipt	Standard format as prescribed under the Act and Regulations
Not regulated	Regulated by WDRA (a Statutory Authority)
Assaying is not mandatory	Reporting the quality of goods in eNWR is mandatory
No monitoring and surveillance	Regularly monitored by WDRA
Problems in valid transferability of goods in case of transfer/ endorsements due to traders without legal negotiability to the warehouse receipts.	Being electronic in nature multiple transfers are easy and with due backup of W(D&R) Act 2007
Higher litigations in case of non- regulated warehouses	Litigation shall be greatly reduced

3.5 MANDATORY ISSUANCE OF eNWR BY REGISTERED WAREHOUSES

Rule 27 of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 provides that “with effect from such date as may be notified by the Authority, no warehouseman shall issue any negotiable warehouse receipt in physical form, and shall register with one or more repositories registered with the Authority for issuing negotiable warehouse receipts in electronic form”.

Pursuant to this, the Authority has notified that with effect from August 1, 2019, no warehouseman shall issue any negotiable warehouse receipt in physical form and, shall get on-boarded with one or more repositories registered with the Authority and shall issue negotiable warehouse receipts only in electronic form.

3.6 REGISTRATION OF WAREHOUSES

Paper based application for registration of warehouses has been dispensed with after the launch of online registration of warehouses from November 1, 2017. After resolving the issues emerging out in the initial stage and after incorporating the feedback received from the users, the process has picked up and is quite stabilized now.

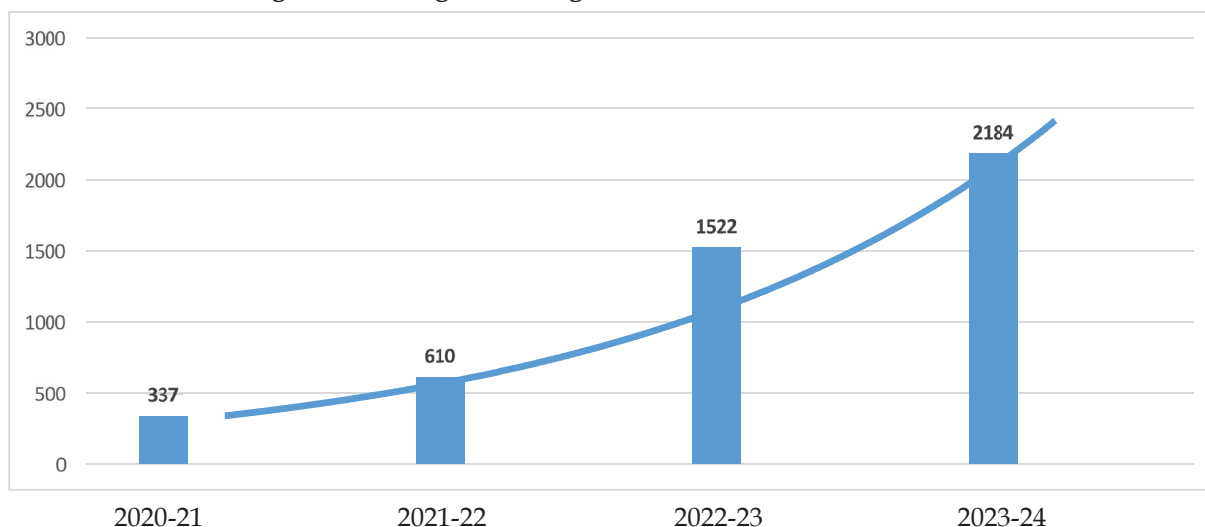
Annual registration of warehouses increased to 2184 in 2023-24 compared to 1522 warehouses in 2022-23. Several measures taken by WDRA helped in significant increase in the number of warehouses. This is about 43% increase on YoY basis. The entity wise registration numbers are given below:

Table: 3.9 Entity wise details of Warehouses registered during 2023-24

SI.No.	Type of Entity	No. of warehouses	Capacity (in MT)
1	Company	137	998379
2	Individual	1574	7934984
3	PACS, Co-operative & Society	52	39497
4	Partnership Firm	170	1707896
5	PSU	101	1251165
6	PSU-SWC	150	1391451
	Total	2184	13323372

Progress of warehouses registered from FY 2020-21 to 2023 - 24 is given as under:

Figure: 3.1 : Progress of Registration of Warehouses



Out of the warehouses registered by the Authority since inception i.e. 2011-12, 5854 warehouses with an aggregate capacity of **411.78 lakh MT** remained active as on 31.03.2024.

The state-wise and year-wise details of registration of warehouses and warehouses active registration as on 31.03.2024 are as follows:

Table 3.10

s.N o	State	No. of warehouses registered																		Cumulative Registration	Active as on 31.03.20 24
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24							
1	Andhra Pradesh	45	16	15	19	9	0	3	20	28	8	24	67	51	194	305	194				
2	Assam	0	3	1	0	0	0	1	1	0	0	0	2	6	16	16	10				
3	Bihar	0	0	2	0	2	1	2	4	5	6	28	34	9	93	73	73				
4	Chhattisgarh	0	1	0	0	0	0	0	0	0	5	33	70	50	159	159	158				
5	Chandigarh	0	0	0	0	0	0	0	0	0	1	0	0	0	1	1	1				
6	Delhi	0	0	0	0	0	0	0	0	0	1	1	1	0	2	2	2				
7	Gujarat	3	5	2	10	145	22	85	61	53	55	43	41	62	587	587	212				
8	Goa	0	0	0	0	0	0	0	0	0	1	1	0	0	1	1	1				
9	Haryana	15	0	0	8	8	0	2	8	6	4	14	110	20	187	187	146				
10	Himachal Pradesh	1	0	0	0	0	0	0	0	0	0	3	0	0	4	4	3				
11	J&K													1	6	7	7				
12	Jharkhand	0	0	1	0	0	0	0	1	0	1	1	12	12	28	28	26				
13	Karnataka	0	14	1	3	19	13	9	6	2	4	6	29	20	126	126	62				
14	Kerala	11	1	8	1	0	1	3	0	3	6	2	2	1	39	39	12				
15	Madhya Pradesh	17	20	10	53	153	102	41	197	66	46	44	374	1564	2687	2687	2294				
16	Maharashtra	22	14	0	8	56	40	35	66	32	32	30	218	73	626	626	359				
17	Nagaland	0	0	0	0	0	0	0	0	0	0	1	0	0	1	1	1				
18	Odisha	1	0	0	0	0	0	0	2	0	3	16	42	15	79	79	77				
19	Punjab	4	9	0	1	0	0	0	8	0	5	15	2	14	58	58	34				
20	Puducherry	1	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1				
21	Rajasthan	48	4	14	10	116	28	67	59	46	35	148	112	104	791	791	406				
22	Tamil Nadu	52	0	14	128	71	5	3	126	757	81	77	222	83	1619	1619	1307				
23	Telangana	0	0	0	0	2	0	7	18	2	6	23	78	50	186	186	165				
24	Tripura	0	0	0	0	0	0	0	1	0	0	0	0	0	1	1	0				
25	Uttarakhand	0	0	0	0	0	0	0	0	0	5	1	5	1	12	12	12				
26	Uttar Pradesh	20	5	0	1	6	1	2	27	5	30	80	94	40	311	311	259				
27	West Bengal	0	0	0	0	1	1	1	2	0	2	19	6	3	35	35	32				
	Grand Total	240	92	68	234	588	214	261	607	1005	337	610	1522	2184	7962	7962	5854				

The entity-wise and year-wise details of warehouses registered and warehouses with active registration on 31.03.2024 are given as under in the table 3.11

Table 3.11

Entity	Total warehouses registered																		Cumulative Registration on 31-03-2024	Total Valid on 31.03.2024
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24							
CWC	135	25	15	3	2	5	14	84	21	81	104	28	50	567	346	346	346			
SWCs	87	28	9	1	16	44	0	37	59	01	218	821	150	1471	1278	1278	1278			
Private	18	26	14	85	500	163	246	389	202	171	211	445	1897	4367	2956	2956	2956			
PACCS/FP POs	0	13	30	145	70	2	1	97	723	84	77	82	46	1370	1077	1077	1077			
AFMC	0	0	0	0	0	0	0	0	0	0	0	146	41	187	197	197	197			
Total	240	92	68	234	588	214	261	607	1005	337	610	1522	2184	7962	7962	5854	5854			

Note :- Out of the above 5854 valid warehouses, 115 are cold storage

3.7 PROGRESS OF REGISTRATION OF WAREHOUSES BELONGING TO PACCS

During the year under report considering the interest shown by the Registrar of Cooperative Societies (RCS), Government of Tamil Nadu & other states, special drive was undertaken to register the “net worth positive PACCS” by organising awareness camps, registration camps, Master Trainers Programs, etc. As a result during 2023-24, 37 warehouses belonging to PACCS were registered. the interest shown and the support provided by the RCS, Additional RCS and various Joint Registrars of Cooperative Societies, Governments of Tamil Nadu, UP & AP is laudable praiseworthy.

3.8 ONLINE RENEWAL OF REGISTRATION OF WAREHOUSES

After successfully implementing online registration system, the online processes for renewal of registration, modification of registration certificate and updation of various regulatory information pertaining to the warehousemen/ warehouses, have been developed and made operational from March 19, 2018. No paper based i.e. physical application, is being accepted for the purpose of renewal of registration, modification of registration certificate and updation of regulatory information pertaining to warehousemen/warehouses from this date onwards and all such applications are being made only online. Vide circular number No. WDRA/2018/1-3/Tech-81 Dated 20.01.2020, it has been emphasized that the WSP/warehouseman will need to apply for renewal of registration three months (90 days) prior to the expiry of registration to retain the same registration number. In case the time limit of 90 days is not adhered to and the remaining period of registration is less than 90 days then the warehouseman will need to submit application for fresh registration of that warehouse. In such an event the old registration number of the warehouse will need to be entered in relevant column in the online application.

3.9 CERTIFICATION OF FCI WAREHOUSES

WDRA has undertaken certification of FCI owned warehouses, wherein, the infrastructural standards of the FCI warehouses was inspected by WDRA. The warehouses which were found to be satisfying WDRA norms were certified. Till 31.08.2024, 551 number of FCI warehouses have been certified by WDRA.

The stocks stored in FCI certified warehouses and CWC/SWC registered warehouses which are hired by FCI is given below:

Table 3.12

Food grain stored in FCI certified warehouses (as on 31.03.2024)	Food grain stored in CWC warehouses registered with WDRA and hired by FCI (as on 31.03.2024)	Food grain stored in SWC warehouses Registered with WDRA And hired by FCI (as on 31.03.2024)	Grand Total
9387095 MT	2217456 MT	3728755 MT	15333306 MT

3.10 MONITORING AND SURVEILLANCE OF WAREHOUSES

In order to ensure regulatory compliance of registered warehouses, an efficient monitoring and surveillance system is the basic requirement. Keeping this in view, the Authority has established an inspection system for registered warehouses with following key objectives:

- i. to ensure that the infrastructure, operational procedures and other provisions prescribed under the Warehousing (Development and Regulations) Act, 2007 the rules and regulations, and those as checked by the Inspection Agencies (IAs) at the time of registration of warehouses are met and are subsequently followed by the registered warehouses.
- ii. To protect the integrity of negotiable warehouse receipts.

Besides the on boarded Inspecting Officers (IOs) of the empanelled Inspection Agencies (IAs), officers of the Authority are also deputed from time to time to inspect some of the warehouses under certain special circumstances.

3.11 GUIDELINES ON EMPANELMENT OF INSPECTION AGENCIES AND INSPECTION OF WAREHOUSES

The Authority has developed comprehensive guidelines for empanelment of Inspection Agencies and inspection of warehouses. The following eligibility criteria have been specified for the selection/ empanelment of inspection agencies as per these guidelines:

1. The applicant must meet all of the following conditions in order to be considered for empanelment as an inspection agency-
 - a) The applicant must be a fit and proper person.
 - b) The applicant should have conducted inspections for a minimum period of three years.
 - c) The applicant should have conducted a minimum of ten inspections/ audits in the previous financial year.
 - d) The applicant should have conducted a minimum of thirty inspections/ audits / certifications of warehouses, firms and entities engaged in warehousing, logistics, commodity management, food storage and processing, food safety in the last three financial years.
 - e) The applicant should have a minimum of three Inspecting Officers qualified to inspect warehouses and warehousemen as per the following requirements:
 - i. A minimum graduate degree in science (including engineering and technology graduates), agriculture or allied sciences.
 - ii. Have experience of at least five years in one or more of the following fields- storage, assaying, inspection or testing of agricultural / non-agricultural commodities, warehousing, logistics, and supply chain management.
 - iii. Have conducted at least at least five inspections/audits/certifications of warehouses, firms and entities engaged in warehousing, logistics, commodity management, food storage, processing and food safety.
 - iv. Should have good IT skills and conversant with working on online reporting system including email, internet etc.
 - v. Should be preferably a trained and licensed assayer.
 - f) The applicant should have offices in at least two of the following zones.
 - i. North (Including Chandigarh, Haryana, Himachal Pradesh, NCT Of Delhi, Jammu & Kashmir, Punjab, Uttarakhand, Uttar Pradesh)
 - ii. South (Including Andaman & Nicobar Islands, Andhra Pradesh, Karnataka, Kerala Lakshadweep, Puducherry, Tamil Nadu, Telangana)
 - iii. East (including Arunachal Pradesh, Assam, Bihar, Jharkhand, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Sikkim, Tripura, West Bengal)
 - iv. West (including Dadra & Nagar Haveli, Daman & Diu, Goa, Gujarat, Maharashtra, Rajasthan)
 - v. Central (including Chhattisgarh, Madhya Pradesh)

Authority to undertake physical (pre-registration) inspections, general inspection, surprise / stock inspection and any other type of inspection defined in the empanelment guidelines. These empanelled inspection agencies have adequate number of inspecting officers who fulfill the eligibility criteria specified by the Authority. The entire process of allocating inspection to the inspection agency and the inspecting officer is made online. The inspection reports are also filled and submitted online for different types of inspections i.e. for conventional warehouses, silos and cold storages and can be submitted from the site of inspection itself. This has drastically reduced the time taken in the inspection of warehouses which have applied for WDRA registration.

3.12 DETAILS OF THE EMPANELLED INSPECTION AGENCIES ARE GIVEN AS UNDER: (As on FY 2023-24)

- 1) True Quality Certifications Private Limited, 210, Sai Ram Plaza 63 Mangal Nagar, Bhawarkuan AB Road, Indore-452001.
- 2) One cert International Private Limited, H-08, Mansarovar Industrial Area, Mansarovar, Jaipur-302020, Rajasthan.
- 3) NABARD Consultancy Services Private Limited, 24, Rajendra Place, NABARD Tower, New Delhi-110025.
- 4) National Productivity Council, Utpadakta Bhavan, 5-6, Institutional Area, Lodi Road, New Delhi-110003.

- 5) Synergy Tevhnofin Pvt. Ltd., B231, First Floor, Greater Kailash Part-1, New Delhi-110048
- 6) BUREAU VERITAS 72, Business Park, Ground Floor, Marol Industrial Area Cross Road, "C" MIDC, Andheri (East), Mumbai, Maharashtra 40093
- 7) SGNG & Associates, A-15/32, LGF, Vasant Vihar, New Delhi-110057
- 8) M/s. SGS India Pvt. Ltd. 4B, SGS House, Adi Shankaracharya Marg, Tagore Nagar, Vikhroli West, Mumbai Suburban- 400083
- 9) M/s. RIR Certification Pvt. Ltd., Office No. 323, Level-3, Tower B4, Spaze I-tech Park, Sector-49, Sohna Road, Gurugram, Haryana, Pin- 122018

3.13 PAYMENT OF FEE TO THE INSPECTION AGENCIES

The Authority pays the following fees to the Inspection Agencies for conducting various types of inspections:

Table 3.13

Type of Inspection	Fee per inspection for different capacity of warehouses (All inclusive)		
	Up to 10,000 Ton(In Rs)	Over 10,000 Ton-25,000 Ton (In Rs)	Above 25,000 Ton (In Rs)
Physical inspection	10,000	12,500	15,000
General inspection	12,000	17,000	25,000

Note:

- 1) The Authority shall provide Rs 2,500 extra for warehouse located in the North-eastern States.
- 2) If the general or surprise inspection consists of only one of the following: (a) physical inspection, or (b) stock inspection, rate for physical inspection given in this table shall be applicable for payment to the inspection agency.

3.14 TRAINING OF INSPECTING OFFICERS AND NEW IOs ADDED DURING 2023-24

Periodic training of the Inspecting officers of the empanelled Inspection Agencies is important to apprise them of the updates in inspection systems/ specifications/ financial & other requirements, to ensure minimum competency levels /standards of performance of the Inspecting Officers; provide feedback on inspection services rendered and also to have uniformity of inspection /reporting methodology by all the empaneled Inspection Agencies (IAs).

In the FY 2023-24, WDRA conducted 4 training programmes for 9 empaneled Inspection Agencies.

Further, in view of the increased inflow of the applications for registration of new warehouses, enhanced need for monitoring of the performance of registered warehouses, spread of the geographic distribution of the warehouses to small towns & remote areas etc, and to ensure better efficiency, additional 22 inspecting officers of all the 9 empanelled Inspection Agencies were added during the FY 2022-23. WDRA has 130 active Inspecting Officers on its panel as on 31st March 2023.

3.15 STOCK INSPECTION OF WAREHOUSES

In addition to the pre-registration physical inspection of warehouses, the Authority also conducts stock inspection of the warehouses which are issuing large number of e-NWRs. IOs with requisite qualifications and experience of carrying out quantitative and qualitative audit/inspection of agricultural commodities in warehouses, as per the details received from respective IAs, were identified to carry out stock inspection of warehouses. In addition, officers of the Authority were also deputed to conduct the stock inspection, particularly, with respect to the warehouse where the surprise stock inspection was to be conducted at very short notice. During the year 2023-24, 1114 numbers of stock inspections of warehouses were conducted.



Stock inspection at Origo Commodities India Pvt Ltd Balaji Seed Processing Unit Warehouse on 13 April 2022

3.16 REGISTRATION OF REPOSITORIES WITH WDRA

The Authority has engaged two Repositories namely CDSL Commodity Repository Ltd. (CCRL) sponsored by M/s Central Depository Services Ltd. (CDSL) and National e- Repository Ltd. (NeRL) sponsored by M/s National Commodity and Derivatives Exchange NCDEX for creation and management of electronic Negotiable Warehouse Receipts (e-NWRs). Core services provided by these repositories are as under:

- Enabling safe and accurate creation, maintenance and cancellation of electronic records for eNWR / eNNWR, based on valid authorisation by the account holder.
- Ensure Confidentiality, Integrity, & Availability of all Information related to e-NWR.
- Enabling the transfer, pledge or removal of the pledge, e-auction of eNWR.
- Enabling delivery of goods in part or full, underlying the eNWR / eNNWR, through the warehousemen.

The Repository system became effective from September 26, 2017. The Authority also issued "Guidelines on Corporate Governance for the repositories registered for creation and management of Electronic Negotiable Warehouse Receipts" on April 23, 2019. A total of 68809 eNWRs were issued on these repositories during the year 2023-24 as per the details given below:

Table 3.14

Repository	Exchange	Non Exchange	Total
NERL	44989	16748	61737
CCRL	3019	4053	7072
Total	48008	20801	68809

Table 3.15 Performance of the Repositories during the F.Y. 2023-24

SI No.	Particulars	Name of the Repository		Total
		NERL	CCRL	
1.	No. of e-NWRs issued	61737	7072	68809
2.	No. of warehouse issuing e-NWR	513	206	719
3.	Number of new ware houses on-boarded on repository	292	2122	2414
4.	Number of Depositor / client accounts opened	2289	970	3259
5.	No. of RPs added	1	7	8
6.	No. of pledgee (Banks/Fls) on-boarded or repository	20	6	26
7.	Quantity of stocks deposited against e-NWRs (in lakh MT)	9.89	2.50	12.39
8.	Value of stocks deposited against e-NWRs (Rs. in crore)	5711.3	2610	8321.3
9.	Pledge/ Loan against e-NWRs (Rs. in crore)	3013.17	950	3963.17

3.17 INTEGRATION OF E-NWR WITH E-NAM PLATFORM

e-NAM is a web based platform in regulated APMC markets to promote online trading, digitization of entire functioning of markets, wherein the produce of e-NAM members brought to market is put on e-NAM platform for trading by the member and payment made after finalization of trade. It also includes activities of gate entry, lot management, bidding, generation of e-sale agreement and e-payment etc. further to facilitate assaying of commodities for trading on e-NAM, common tradable parameters have been developed for 150 agriculture commodities.

The Authority has closely worked with the Department of Agriculture and Farmers Welfare for integration of e-NWR system with e-NAM, so that the farmers/holders of an e-NWR issued by a registered warehouse can sell their underlying stocks on e-NAM platform and have better price discovery. The registered warehouse is required to be declared as a market sub-yard by the State authority for trade on particular e- NAM APMC market.

For this purpose, an IT interface has been built between repository (CCRL and NERL) and e-NAM platform, to permit to push request of eNWR holders for placing a bid on e-NAM platform on a particular day. The request will have all necessary information viz quantity/quality of commodity, eNWR details,

eNWR holder details, excepted price, bank account details of seller, etc. Once bid is finalized and accepted by seller/ e-NWR holder, buyer who is a member of e-NAM shall make e-payment with e-NAM within specified time of two days. The e-NAM system after deducting its charges will remit amount to seller/ eNWRs holders account. The e-NAM will also send message to repository to transfer eNWR to the buyer: (Buyer should have client account with repository or shall open account with any of the repository for transfer of e-NWR in his account).

In this arrangement, a farmer/ e-NWR holder need not to move his produce to APMC mandi and can sell his produce using e-NWR only from the warehouse itself. This will allow him to wait for better prices and not required to sell his produce immediately.

About 60 warehouses in Andhra Pradesh, Rajasthan and Telangana have been declared as market sub-yard to facilitate e-NWR holder of those warehouses to trade on e-NAM platform of respective APMC mandi. Government of Haryana, under the Haryana Agricultural Produce Markets (Amendment) Act, 2020 dated March 31,2020 has notified that a warehouse/silos/cold storage registered with Warehousing Development and Regulatory Authority under the provisions of Warehousing (Development and Regulation), Act, 2007 (central Act 37 of 2007) shall be a deemed market sub-yard and the operator of such warehouse/silos/cold storage shall be a deemed licensee for the purpose of this Act.

3.18 CAPACITY BUILDING PROGRAMME IN THE WAREHOUSING SECTOR

For capacity building in the warehousing sector, training programs for the warehousemen of the registered warehouses are being regularly organized by the Authority through various Training Partner institutions. Besides, awareness programs for farmers/traders/millers on Warehousing (Development and Regulations) Act, 2007 as well as about the benefits of the Negotiable Warehouse Receipt System are also carried out regularly. These programs were also organized during 2023-24 as per the following details.

3.18.1 AWARENESS PROGRAMS FOR FARMERS ON WAREHOUSING (DEVELOPMENT AND REGULATION) ACT, 2007 AND BENEFITS OF NWR/E-NWR SYSTEM

During the year 2023-24 the Authority organized 223 one-day awareness programs on the “benefits of NWRs system” among farmers, traders, millers, etc. in 19 States for 11333 participants These awareness programs were organized through various expert institutions like CWC, CCSNIAM Jaipur, ICM Bhopal, URICM Gandhinagar, ICM Madurai, ICM Hyderabad, RICM Chandigarh, ICM Bhubaneswar, IGICM Lucknow, UAJ, Jodhpur, VMNICM Pune, ICM Thiruvananthapuram, DGICM Nagpur, RICM Patna, NICM Chennai and NRICM Kalyani, ICM Guwahati, NIPHM, Hyderabad, Kerala Agricultural University, Indira Gandhi Krishi Vishwavidhalaya, Raipur etc. Details of awareness programs organized during 2023-24 are given below:

Table 3.16 Farmers Awareness Program (FAP) F.Y. 2023-24

S.No	Name of the Institute	Program conducted during FY 2023-24	No of farmers benefitted
1	Institute of Cooperative Management (ICM), Bhopal	9	450
2	Institute of Cooperative Management (ICM), Hyderabad	25	1238
3	Institute of Cooperative Management (ICM), Madurai	17	850
4	Indira Gandhi Institute of Cooperative Management (IGICM), Lucknow	11	550
5	Madhusudan Institute of Cooperative Management (MICM), Bhubaneswar	10	505
6	Natesan Institute of Cooperative Management (NICM), Chennai	13	665
7	Regional Institute of Cooperative Management (RICM), Chandigarh	9	469
8	Udaybhansinghji Regional Institute of Cooperative Management (URICM), Gandhinagar	8	413
9	Ch. Charan Singh National Institute of Agricultural Marketing (CCS NIAM), Jaipur	17	883
10	Central Warehousing Corporation (CWC), New Delhi	2	100
11	Netaji Subhash Regional Institute of Cooperative Management (ICM), Kalyani, West Bengal.	11	535
12	Regional Institute of Cooperative Management (ICM),Bangalore	7	380
13	Dhananjayrao Gadgil Institute of Cooperative (DGICM), Nagpur	3	147
14	Vaikunth Mehta National Institute of Cooperative Management (VMNICM), Pune	10	527

15	Institute of Cooperative Management (ICM), Thiruvananthapuram	14	700
16	Regional Institute of Cooperative Management (ICM), Patna	2	110
17	Institute of Cooperative Management (ICM), Dehradun	7	355
18	Institute of Cooperative Management (ICM), Guwahati	9	464
19	National Institute Of Plant Health Management (NIPHM), Hyderabad	21	1052
20	Institute of Cooperative Management (ICM), Kannur	7	364
21	University of Agriculture(UA), Jodhpur, Rajasthan	4	200
22	Sri Karan Narendra (SKN) Agriculture University, Jobner, Rajasthan	3	161
23	Banda University of Agriculture and Technology, U.P.	2	100
24	Indira Gandhi Krishi Vishwavidhalaya, Raipur	1	58
25	Kerala Agricultural University	1	57
	Total Programs Conducted	223	11333

The progressive achievement under this activity since the inception of the Authority is as given in the table below. In all 1651 programs have been organized and 82849 farmers have participated in them

Table 3.17

SI. No.	Year	No. of Programmes conducted	No. of Farmers/ Traders/ Millers Participated
1.	2011-12	04	200
2.	2012-13	96	4800
3.	2013-14	138	6900
4.	2014-15	85	4250
5.	2015-16	95	4750
6.	2016-17	98	4900
7.	2017-18	97	4850
8.	2018-19	114	5700
9.	2019-20	115	5750
10.	2020-21	151	7550
11.	2021-22	177	8874
12.	2022-23	258	12992
13.	2023-24	223	11333
	Total	1651	82849





व्यापारियों और मिलर्स को किया गया जागरूक

खरिद। कृषि विश्वविद्यालय में व्यापारियों और मिलर्स को जागरूक करने के लिए एक दिवसीय कार्यक्रम आयोजित किया गया। कार्यक्रम का आयोजन किया गया। मुख्य अतिथि के तौर पर अतिथि, कृषि विश्वविद्यालय, डॉ. सुरेश कुमार शर्मा ने भाषण (निदेशन एवं विनियमन) अधिनियम 2007 की मुख्य विशेषताएं और प्रमुख अंशों के बारे में व्याख्यान दिया। कार्यक्रम में किसानों, किसानों, किसानों, किसानों और मिलर्स के विकास को बढ़ावा देने के लिए कार्यक्रम आयोजित किया गया। कार्यक्रम में मुख्य अतिथि के तौर पर अतिथि, कृषि विश्वविद्यालय, डॉ. सुरेश कुमार शर्मा ने भाषण (निदेशन एवं विनियमन) अधिनियम 2007 की मुख्य विशेषताएं और प्रमुख अंशों के बारे में व्याख्यान दिया। कार्यक्रम में किसानों, किसानों, किसानों, किसानों और मिलर्स के विकास को बढ़ावा देने के लिए कार्यक्रम आयोजित किया गया।



आयोजित किया है, जिसे आगे बढ़ाकर एक सप्ताह का कार्यक्रम आयोजित किया जाएगा। कार्यक्रम का आयोजन किया गया। कार्यक्रम में मुख्य अतिथि के तौर पर अतिथि, कृषि विश्वविद्यालय, डॉ. सुरेश कुमार शर्मा ने भाषण (निदेशन एवं विनियमन) अधिनियम 2007 की मुख्य विशेषताएं और प्रमुख अंशों के बारे में व्याख्यान दिया। कार्यक्रम में किसानों, किसानों, किसानों, किसानों और मिलर्स के विकास को बढ़ावा देने के लिए कार्यक्रम आयोजित किया गया।

कार्यक्रम के अंत में किसानों को जागरूक करने के लिए प्रोत्साहित किया। पंचायत समिति के अध्यक्ष, मुख्य अतिथि के तौर पर अतिथि, कृषि विश्वविद्यालय, डॉ. सुरेश कुमार शर्मा ने भाषण (निदेशन एवं विनियमन) अधिनियम 2007 की मुख्य विशेषताएं और प्रमुख अंशों के बारे में व्याख्यान दिया। कार्यक्रम में किसानों, किसानों, किसानों, किसानों और मिलर्स के विकास को बढ़ावा देने के लिए कार्यक्रम आयोजित किया गया।

Pictures of One-day Farmers Awareness Programs conducted by various Training partners during FY 2023-24

3.18.2 TRAINING OF WAREHOUSEMAN / WAREHOUSE MANAGERS

In order to enhance the capacity of the warehouse managers in running the warehouses effectively and efficiently, the Authority has been organising 5 days training program for the warehouse managers of the registered warehouses through its identified partner training institutions, which has been revised to 03- days in-house training program since January, 2024. During the training programs, the warehouse managers are apprised in detail about the aims, objectives & salient features of the Warehousing (Development and Regulation) Act, 2007, purpose and procedure of accreditation of warehouses, registration of warehouses, scientific storage of agricultural commodities, insect pest management, warehousing management, financing of negotiable warehouses receipts and insurance of warehouses and goods.

A field visit to a nearby registered warehouse is also arranged for practical demonstration of grading of agricultural commodities, sampling and preservation of stocks stored in the warehouse. On successful completion of training, a certificate of participation is given to the participants.

During 2023-24, 16 training programs were organized through the Agricultural University, Jodhpur (AUJ), ICM Bhopal, CCSNIAM Jaipur, ICM Madurai, CWC Bhopal, SKNAU, Jobner, NIPHM, Hyderabad, ICM Hyderabad and NCDC LINAC Gurugram in which 410 warehouse managers of registered warehouses were trained as detailed below.

Table 3.18 Total- including 05- Days and 03- Days Program

S.No	Name of the Institute	Program conducted during FY 2023-24			No of participants benefitted		
		05 days Training Program	03- Days Training Program	Total	05 days Training Program	03- Days Training Program	Total
1	ICM MADURAI	5	2	7	146	36	182
2	ICM Bhopal	1		1	21		21
3	CWC Bhopal	3		3	86		86
4	ICM Hyderabad	-	1	1		32	32

5	NCDC, LINAC, Gurugram	1		1	30		30
6	NIPHM, Hyderabad	2		2	39		39
7	SKNAU, Jobner	1		1	20		20
	Total	13	3	16	342	68	410

The progressive achievement under this activity since inspection of the Authority is as follows wherein 127 training programmes with total of 4254 participants have been organized upto the year 2023-24:-

Table 3.19

SI. No.	Year	Number of the institution	Number of programs organized	Number of participants
1.	2011-12	NIAM, Jaipur	02	65
2.	2013-13	Dr. MCR Institute, Hyderabad; and NIAM- Jaipur	04	131
3.	2013-14	Dr. MCR Institute, Hyderabad, NIAM- Jaipur; and CWC Hapur	11	414
4.	2014-15	IGMRI, Hapur	10	354
5.	2015-16	CCSNIAM, Jaipur (03) and CWC, IGMRI, Hapur (01)	04	96
6.	2016-17	CWC, IGMRI, Hapur (04) and CCSNIAM, Jaipur (04)	08	211
7.	2017-18	CWC, IGMRI, Hapur (03) and CCSNIAM, Jaipur (02)	05	127
8.	2018-19	CWC (04), CCS NIAM (05)	09	265
9.	2019-20	CWC (04), CCSNIAM (08) and NCCT (02)	14	455
10.	2020-21	CWC (01), CCSNIAM (02), NCCT (08) and NCDC LINAC (03)	14	526
11.	2021-22	CWC (02), CCSNIAM (03), NCCT (05) and NCDC LINAC (03)	13	485
12.	2022-23	CCCS NIAM (03), NIPHM (2), NIPHM (2), NCCT (9), NCDC, LINAC (02) and AUJ (01)	17	715
13.	2023-24	ICM Madurai (07), ICM Bhopal (1), CWC Bhopal (3), NCDC (1), NIPHM (2), SKNAU (1), ICM, Hyderabad (1)	16	410
	Total		127	4254


ब्यावर 22-11-2023
दैनिक भास्कर
विजयनाग

फसलों की विभिन्न किस्मों के बीजों के गुण एवं विशेषताओं के बारे में दी जानकारी कई जिलों के 30 वेयरहाउस क्रेताओं का पांच दिवसीय प्रशिक्षण आयोजित

मास्कर न्यूज | गोवा/सिखवा

कृषि विज्ञान केंद्र अजमेर द्वारा भांडाराण विकास एवं विनियामक प्राधिकरण नई दिल्ली द्वारा विभिन्न जिलों के 30 वेयरहाउस क्रेताओं का 5 दिवसीय प्रशिक्षण आयोजित किया गया। प्रसार वैज्ञानिक डॉ. रमकान्त शर्मा ने बताया कि इस पांच दिवसीय प्रशिक्षण का मुख्य उद्देश्य करण की प्रक्रिया, भंडारण के प्रमुख कोट उनकी पहचान जीवन चक्र व निरक्षण विधि तथा वैज्ञानिक तरीके से अनाज भंडारण, पक्षी व कृंतक निरक्षण, सुरक्षित अनाज भंडारण, भंडारण में सूखा व्यवस्था आदि पर जानकारी प्रदान की। साथ ही भंडारण मोदम को विजिट एवं आम निरक्षण हेतु



प्रशिक्षण में उपस्थित अधिकारी प्रयोग करते जानकारी देते हुए।

अनिरामन यंत्रों के उपयोग का प्रयोगिक परीक्षण किया गया। इसी के अंतर्गत विभिन्न विषयों पर विशेषज्ञों से अनिच्छान भी लेक्चर आयोजित किए गए।

इस दौरान भांडाराण विकास एवं विनियामक प्राधिकरण नई दिल्ली के चेयरमैन टीके. मनोज

प्रसार शिक्षा निदेशक डॉ. सुदेश कुमार ने प्रशिक्षण से प्राप्त ज्ञान को अपने कक्षेत्र में अमल लेने पर जोर देते हुए सभी को भागीदारी प्रमाण पत्र प्रदान किया। डॉ. सुदेश कुमार ने अनाज एवं दलहन फसलों की विभिन्न किस्मों के बीजों के गुण एवं विशेषताओं के बारे में जानकारी देते हुए पहचान हेतु विभिन्न किस्मों के बीजों के सैंपल भी दिखाए। खंडरु वैज्ञानिक एवं हेड क्लैबिक डॉ. डॉरसा. भाटी ने भांडाराण विकास एवं विनियामक प्राधिकरण नई दिल्ली के चेयरमैन टी. के. मनोज कुमार एवं प्रसार शिक्षा निदेशक डॉ. सुदेश कुमार को केंद्र की गतिविधियों के बारे में जानकारी देते हुए प्रशिक्षण के उद्देश्यों पर प्रकाश डाला।

INSTITUTE OF COOPERATIVE MANAGEMENT, MADURAI - 625 022

 [An Institution of National Council for Cooperative Training, (NCCT) New Delhi]
 Ministry of Cooperation, Government of India

 Three Days Capacity Building Programme for the In-charge Managers/ Supervisors/ Representative
 of Warehouseman and Secretaries of the PACCS of the Warehouse Registered with WDRA
 (Sponsored by WDRA New Delhi)
 From 06.03.2024 to 08.03.2024

Pictures of Warehousemen Training Programs conducted by various Training partners during FY 2023-24
3.18.3 ASSAYERS TRAINING PROGRAMME

WDRA has also started 05- days Assaying Training Programmes (ATPs) to gradually develop a trained cadre of personnel conversant with assaying techniques which has been revised to 03- days in-house training program since January, 2024. This has been done based on feedback from the warehousing sector. 12 Assayers Training programs were conducted during year 2023-24 through ICM Jaipur, NIPHM Hyderabad, AU Jodhpur, ICM Madurai, CCS NIAM and ICM Bhopal benefitting around 296 participants.

Table 3.20 (Total- including 05- Days and 03- Days Program)

S.No	Name of the Institute	Program conducted during FY 2023-24			No of participants benefitted		
		05 days Training Program	03- Days Training Program	Total	05 days Training Program	03- Days Training Program	Total
1	ICM JAIPUR	1		1	20		20
2	NIPHM HYDERABAD	1		1	11		11
3	AU, Jodhpur	1		1	10		10
4	ICM MADURAI	3	3	6	100	80	180
5	CCS NIAM		1	1		30	30
6	ICM BHOPAL	2		2	45		45
	Total	8	4	12	186	110	296

Pictures of Assaying Training Programs conducted by various Training partners during FY 2023- 24



3.19 ORGANIZATION OF OUTREACH PROGRAMMES, SEMINARS AND EXECUTION OF MOUs
3.19.1 OUTREACH PROGRAMMES

Many outreach programs were conducted all over India to disseminate the image of WDRA far and wide. Glimpses of a few are given below:

Table 3.3

S.No	Details of the Outreach programme	Location	Date of the Programme
1	P.C.U. Auditorium Registrar Cooperative Office, Lucknow organized outreach for farmers, Repositories and Govt and Bank officials and officials from WDRA and handhold training for Online applications to apply for WHM/ WH.	P.C.U. Auditorium Registrar Cooperative Office, Lucknow	11.07.2023
2	Vamnicom Auditorium, Pune organized outreach for farmers, Repositories and Govt and Bank officials and officials from WDRA and handhold training for Online applications to apply for WHM/ WH.	Vamnicom Auditorium, Pune	17.07.2023
3	To promote pledge finance against e- NWRs through RRBs	India International Centre, New Delhi	18.08.2023
4	Outreach program organized by WDRA at Coimbatore with PAACS, Govt and bank officials	Outreach program organized by WDRA at Coimbatore	26.08.2023
5	Horticulture Department Jammu, J& K organized outreach for farmers, Repositories and Govt and Bank officials and officials from WDRA and handhold training for Online applications to apply for WHM/ WH.	Horticulture Department Jammu, J& K	28.08.2023
6	Bank of India, Mumbai with Bank officials	Bank of India, Mumbai	27.09.2023
7	SWC, Guwahati Assam organized outreach for farmers, Repositories and Govt and Bank officials and officials from WDRA and handhold training for Online applications to apply for WHM/ WH.	SWC, Guwahati Assam	05.10.2023
8	Meeting with bank officials of State Bank of India, Axis Bank and Yes Bank	State Bank of India, Axis Bank and Yes Bank, Mumbai	20.10.2023
9	SWC and Coffee Board , Bengaluru Karnataka organized Govt officials and officials from WDRA and handhold training for Online applications to apply for WHM/WH.	SWC and Coffee Board , Bengaluru Karnataka	26-27.10.2023
10	Seminar on Role of Financial Institution in promoting e NWR based pledge finance On occasion of WDRA annual day	India Habitat Centre, New Delhi	01.11.2023

11	Horticulture Department, Srinagar ,Pulwama Jammu& Kashmir organized Govt officials and officials from WDRA and handhold training for Online applications to apply for WHM/ WH.	Horticulture Department, Srinagar,Pulwama Jammu& Kashmir	23-24.11.2023
12	Coffee Board , Bengaluru organized Govt officials and officials from WDRA and Coffee Board and handhold training for Online applications to apply for WHM/ WH	Coffee Board , Bengaluru	28.11.2023

3.19.2 EXECUTION OF MOUs WITH AGRICULTURAL UNIVERSITIES

It is important for WDRA to jointly work with organisations which are engaged in improving agriculture and farmer's income throughout the country. Towards this end, WDRA signed MoUs in 2023-24 with some Important Agriculture Universities summarised as under:-

Table 3.4

List of Universities with which MoU has been signed		
S.No	Name of the University	Month of Signing of MoU
1	The Agriculture University, Acharya Narendra Deva University of Agriculture & Technology, Kumarganj, Ayodhya	April,23
2	Indira Gandhi Krishi Vishwavidhalay, Raipur	June,23
3	Kerala Agricultural University, Kerala.	May,23
4	G.B Pant University of Agriculture and Technology, Pantnagar, Uttarakhand.	June,23
5	Bihar Agricultural University	Aug,23
6	Hisar Agricultural University, Hisar	Oct,23
7	Sher-e kashmir University, Srinagar	Dec,23
8	Dr. Yashwant Singh Parmar University of Horticulture and Forestry (YSP UHF), Solan,	Dec,23



Memorandum of Understanding signed between Warehouse Development and Regulatory Authority (WDRA) and Sher-e-Kashmir Agricultural University, Srinagar in December, 2023

At the end of FY 2023-2024, WDRA had signed MoUs with the following Universities.

Table 3.5

List of Universities with which MoU has been signed till 31.03.2024		
S. No.	Name of the University	Month of Signing of MoU
1	The Agriculture University, Jodhpur	Dec, 2022
2	Sardar Vallabh Bhai Patel University of Agriculture & Technology, Meerut	March, 2023
3	The Agriculture University, Banda	March, 2023
4	The Tamilnadu Agriculture University, Coimbatore	March, 2023
5	Sri Karan Narendra Agriculture University, Jobner	March, 2023
6	Chander Shekhar Azad University of Agriculture & Technology, Kanpur.	March, 2023
7	The Agriculture University, Acharya Narendra Deva University of Agriculture & Technology, Kumarganj, Ayodhya	April, 2023
8	Kerala Agricultural University, Kerala.	May, 2023
9	Indira Gandhi Krishi Vishwavidhalay, Raipur	June, 2023
10	G.B Pant University of Agriculture and Technology, Pantnagar, Uttarakhand	June, 2023
11	Bihar Agricultural University	Aug, 2023
12	Hisar Agricultural University, Hisar	Oct, 2023
13	Sher-e kashmir University, Srinagar	Dec, 2023
14	Dr. Yashwant Singh Parmar University of Horticulture and Forestry (YSP UHF),Solan,	Dec, 2023

CHAPTER -IV PLEDGE FINANCE

4.1 INTRODUCTION

As envisaged in the statement of objectives of the Warehousing (Development and Regulation) Act, 2007, WDRA is striving to promote pledge finance against e-NWRs among various stakeholders viz. farmers, traders, banks etc. Presently, eNWR is the only negotiable warehouse receipt in the country. The W (D&R) Act, 2007, mandates that only WDRA registered warehouses in the country can issue NWRs. Various legal protections are extended to the holders of the instrument. WDRA is mandated to protect the interest of depositors and also to improve fiduciary trust among the stakeholders.

4.2 INTEREST SUBVENTION

Govt. of India has extended the benefit of interest subvention to small and marginal farmers having Kisan Credit Card (KCC) for a period of up to six months after harvest, if the produce is stored in warehouses accredited with Warehousing Development regulatory Authority (WDRA) against negotiable warehouse receipts (NWRs), at the same rate as available for crop loans/ working capital loans (i.e., 7%). This scheme can benefit the farmers with KCC accounts in getting post-harvest credit against e-NWR and to manage their liquidity issues.

4.3 PLEDGE CREATION ON REPOSITORY SYSTEM

The process of pledge creation on repository system is as under:-

- Depositor goes to WDRA registered warehouse for depositing commodity.
- After assaying of stocks warehouseman accepts the stock for deposit.
- Warehouseman issues eNWR/eNNWR to the Depositor.
- Depositor submits loan requisition to Bank.
- Bank seeks confirmation of details mentioned in eNWR from the warehouseman.
- After confirmation from warehouseman, bank marks digital lien on eNWR.
- Bank disburses loan to depositor.

4.4 ON BOARDED BANKS

The numbers of banks onboarded with WDRA's repositories has shown a sharp increase in the year under report Details of the number of banks/ financial institutions on boarded on WDRA's repositories (NERL/ CCRL or on both) are given below:

Table 4.1 Number of banks/FIs On boarded on WDRA Repositories

S. No.	Category	Total No. of banks	No. of banks on-boarded	No. of banks to be on-boarded
1	Public Sector Banks	12	12	0
2	Pvt. Sector Banks	21	15	6
3	Regional Rural Banks	43	18	25
	Total	76	45	31

4.5 OUTREACH PROGRAMMES TO PROMOTE PLEDGE FINANCE

To popularize and spread awareness about e-NWR, various outreach programmes were conducted by WDRA officials in different parts of the country.

(i) CONFERENCE WITH RRBS TO PROMOTE PLEDGE FINANCE AGAINST E-NWR

A National Level Conference was conducted by Warehousing Development and Regulatory Authority (WDRA) on 18.08.2023 at the India International Centre, New Delhi to create awareness amongst the RRBS about the eco-system of WDRA and benefits of pledge finance through e-NWR.

The conference was well attended by representatives from regional rural banks, public sector banks, Ministries and Govt. bodies working in agriculture/logistics/financing, industry associations, repositories and media personnel.



(ii) A SEMINAR ON 'Role of Financial Institutions in Promoting e-NWR based Pledge Finance'

The Warehousing Development and Regulatory Authority (WDRA) on its 13th Foundation Day held a seminar on the "Role of Financial Institutions in Promoting e-NWR based Pledge Finance" on 01.11.2023 at the India Habitat Centre, New Delhi. Shri Sanjeev Chopra, Secretary (DFPD) graced the occasion as chief guest and said that WDRA would play a critical role in the growth of the logistics and warehousing sector.



Shri Sanjeev Chopra, Secretary (DFPD) graced the occasion as Chief Guest.

The Seminar was well attended by representatives from Private & Public sector banks, Warehousing industry, Ministries and Govt. bodies working in agriculture/logistics/financing, industry associations, repositories and media personnel. A felicitation ceremony was also held on this occasion. Awards were presented to State Warehousing Corporations, Public and Private Sector Banks, Marketing Boards and warehousemen in recognition of their role in promoting pledge finance throughout the country.



Sh. Mukesh Kumar Jain, Members, WDRA moderating panel discussion

(iii). e- KISAN UPAJ NIDHI (eKUN)

e-Kisan Upaj Nidhi (Digital Gateway) was launched by Hon'ble Minister of CA,F&PD, Commerce & Industry, Textiles on 04-03-2024.

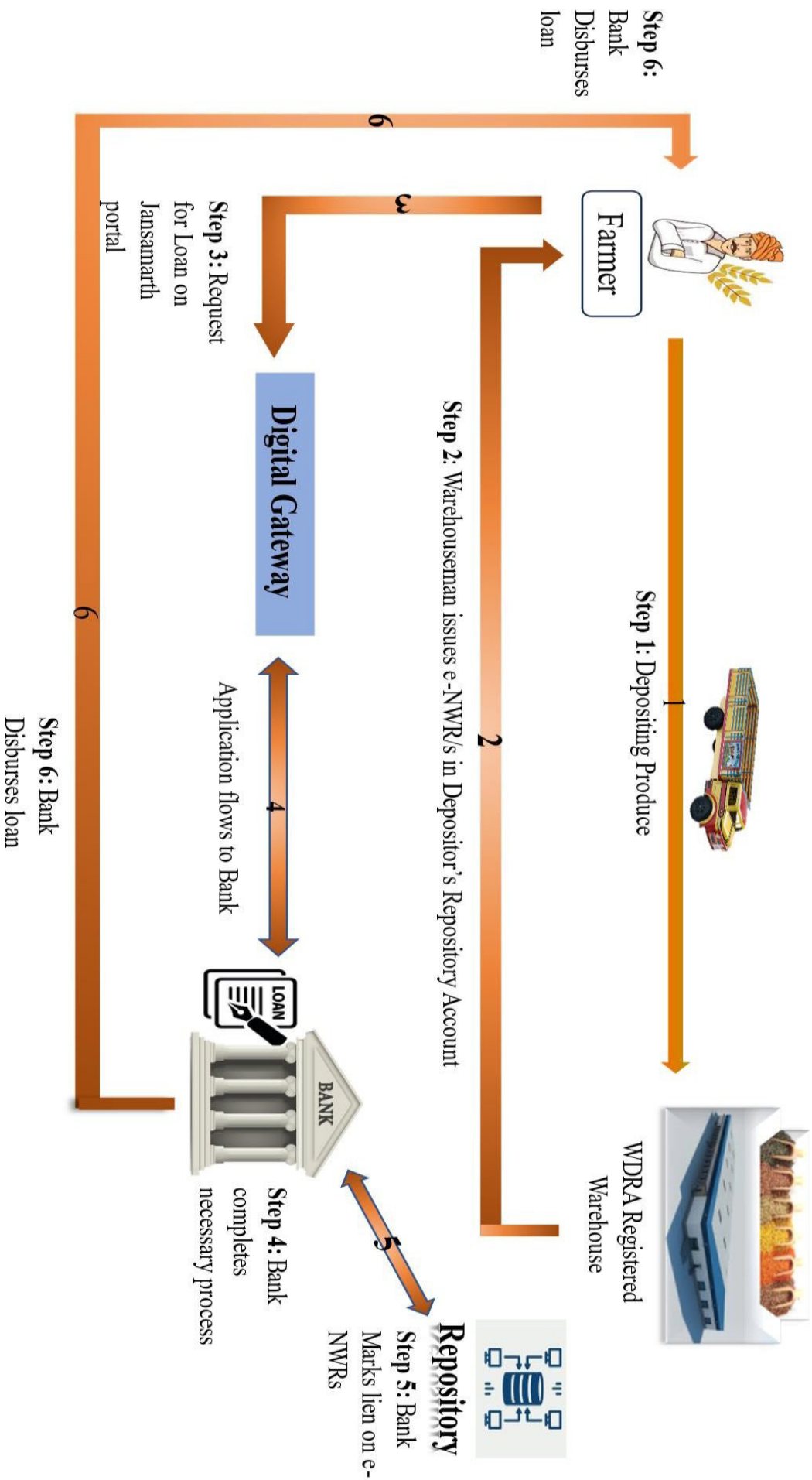
e-KUN is an online platform to facilitate the farmers with stocks in WDRA registered warehouses to obtain post-harvest loans from banks. The gateway will boost post-harvest pledge financing for farmers. This will provide them sufficient liquidity and help them defer sale of their harvested produce to a more opportune time when it could fetch better prices. Thus, distress sale can be reduced.

e-KUN facilitates loaning against electronic Negotiable Warehouse Receipts (e-NWRs) regulated by WDRA. It will reduce the turnaround time for pledge loans through seamless transfer of data. Banks onboarded on the digital gateway will provide a choice to farmers in terms of rate of interest, loan amount, etc. Farmer can choose the best option available.

The farmer will first have to register himself with his repository account details issued to him by the repository, authorized by WDRA. The gateway will automatically authenticate these details through electronically integrated data bases of UIDAI, CBDT, Repository, etc. The Rule engine of portal also examines the farmer credit details like CIBIL score, etc. The Rule engine then provides the farmer, details of loans offered by banks. Once the farmer chooses a bank's offer, the portal provides a digital in-principle approval for the loan. The farmer can go to the bank to complete documentation and to get the amount disbursed.

e-KUN is a fruit of collaborative efforts of Department of Food & Public Distribution, Department of Financial Services (DFS), Warehousing Development and Regulatory Authority (WDRA) and National Bank for Agriculture and Rural Development (NABARD). WDRA has got this gateway developed through the Task Force set up by the of Department of Financial Services for putting all financial services offered by GoI on a single electronic platform called Jansamarth portal. WDRA is a regulatory body established by the Government of India with a prime objective of implementing Negotiable Warehouse Receipt (NWR) System in the country, which would help farmers to store their produce in scientific storage godowns and to seek loan from banks against their NWRs. NABARD has facilitated the development of this gateway by providing critical inputs based on their wide experience in agriculture finance. NABARD will promote the digital gateway through its District Development Managers (DDMs) posted across the country.

Schematic Representation of Work Flow





4.6 MEETINGS WITH BANKS

WDRA has been directly interacting with banks to persuade them to usher in more post-harvest finance against digital negotiable warehouse receipts i.e., the eNWR issued by WDRA registered warehouses. Various meetings were held with many banks including SBI, PNB, Bank of Baroda, ICICI, HDFC, Yes Bank, Central Bank of India, UCO Bank, Punjab & Sind Bank, Karnataka Bank and Karur Vysya Bank etc. to promote pledge finance against eNWRs.

4.7 MOU WITH BANKS

- (i) WDRA and The Federal Bank Ltd. exchanged MoU to promote pledge finance against eNWRs in the country on 18.07.2023.
- (ii) WDRA and Bank of India exchanged MoU to promote pledge finance against eNWRs in the country on 27.09.2023.



- (iii) WDRA and Punjab & Sind Bank exchanged MoU to promote pledge finance against eNWRs in the country on 05.02.2024.



- (iv) WDRA and UCO Bank exchanged MoU to promote pledge finance against eNWRs in the country on 15.03.2024.

4.8 INITIATIVES BY MINISTRIES TO PROMOTE PLEDGE FINANCE

Dept. of Financial Services (DFS) vide letter No.3/67/2022-AC dated 25.01.2023 had advised all Public Sector Banks to consider the feasibility of designing a loan product on lines of the “SBI produce marketing loan”. DFS in another letter No. 3/67/2022-AC dated 17.01.2023 advised conveners of SLBCs to include pledge finance against eNWR as a permanent agenda in its meetings.

Considering the benefits of eNWR and WDRA regulation, RBI on 29/04/2021 has extended the priority sector limit for loans against pledge/hypothecation of agricultural produce (including warehouse receipts) for a period not exceeding 12 months from Rs. 50 Lakhs to Rs. 75 Lakhs for eNWRs where as for other warehouse receipts it is capped at Rs. 50 Lakhs.

4.9 INITIATIVES BY BANKS TO PROMOTE PLEDGE FINANCE

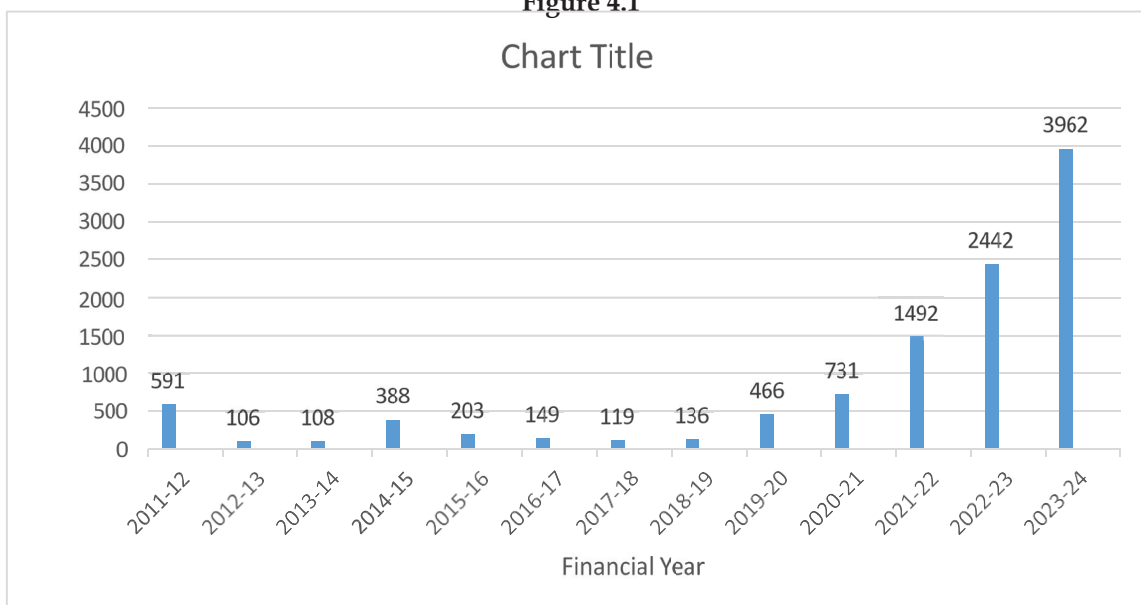
SBI had launched a new product called “Produce Marketing Loan (PML)” to farmers against eNWR issued by WDRA registered warehouses at concessional rate of interest.

4.10 GROWTH OF PLEDGE FINANCE

WDRA registered warehouses have issued more than 5 lakh NWR/e-NWRs so far. Several banks started extending pledge loan against e-NWRs and the growth of pledge finance is substantial. It shows the trust of the banks and depositors on e-NWR system.

Progress of Pledge Finance against NWR/eNWR in the past few years is as under:-

Figure 4.1
Chart Title

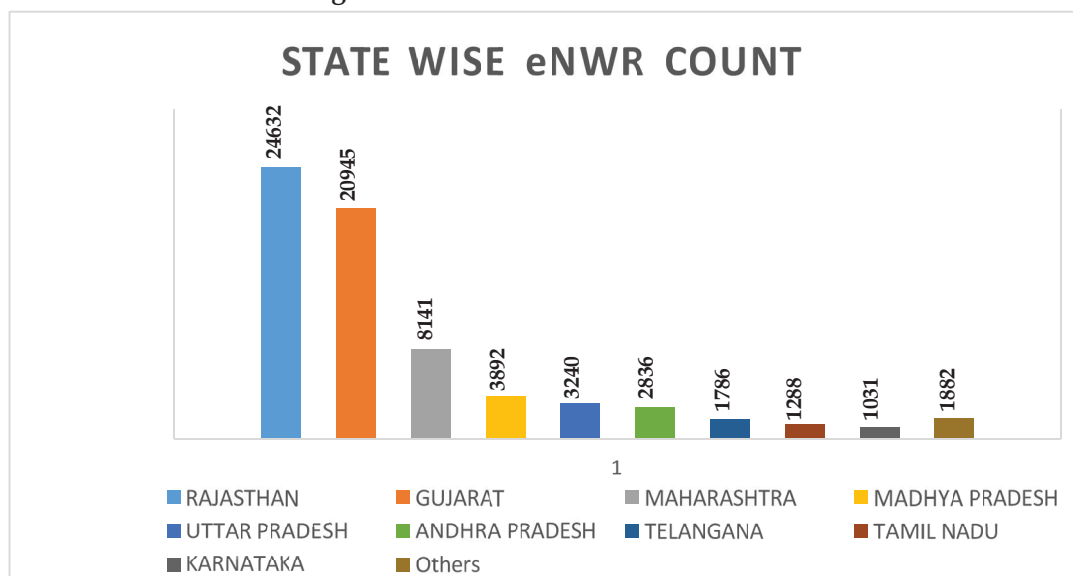


State-wise details of e-NWR issued during FY 2023-24 are tabulated as under:-

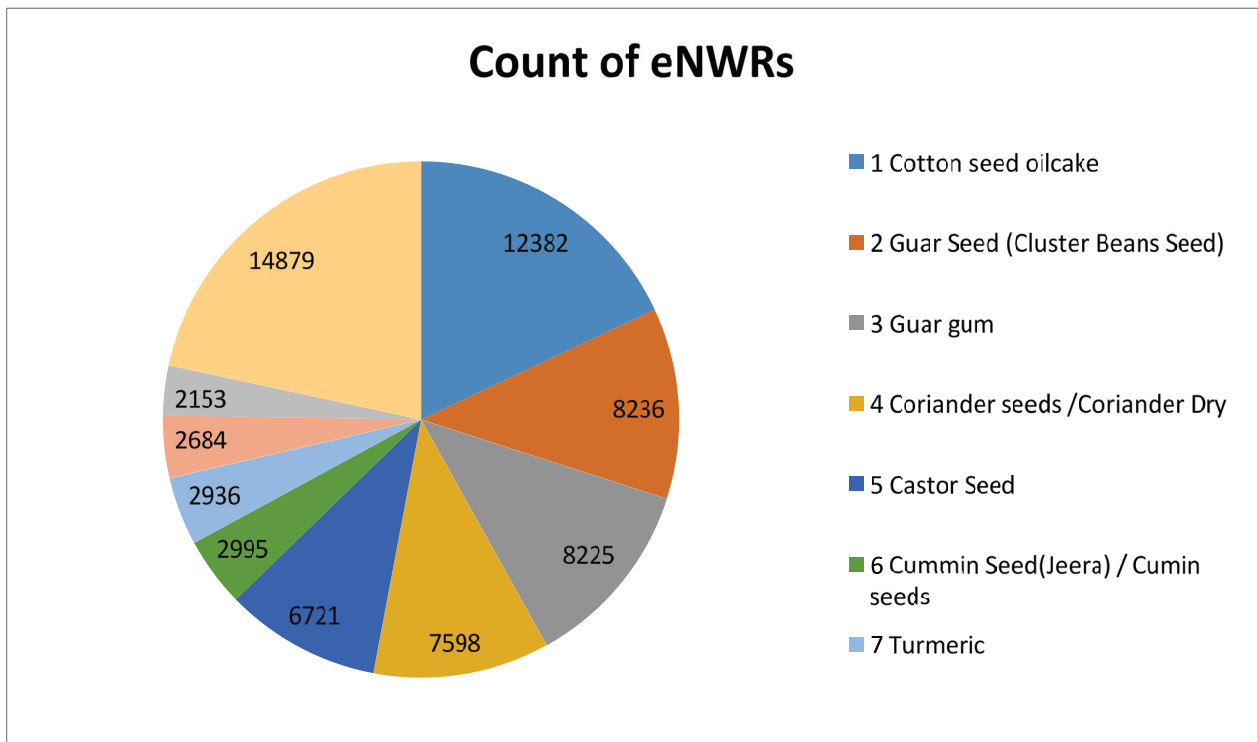
State Name	eNWR Count	Estimated Value	Quantity(MT)
MAHARASHTRA	8141	14445129238	96196.53
ODISHA	10	50975000	525
ASSAM	1	23750	0.95
HIMACHAL PRADESH	5	1616791.917	73.43
PUDUCHERRY	36	63561183	1568.32
GUJARAT	20945	14090138328	229369.79
ANDHRA PRADESH	2836	4157209680	74418.43
TAMIL NADU	1288	4055096428	71755.16
CHHATTISGARH	18	69800000	1750
HARYANA	864	2290476797	55975.05
MADHYA PRADESH	3892	7967350751	191154.95
KERALA	25	66904878.3	602.8
KARNATAKA	1031	5981092915	47749.22
BIHAR	15	1077840.5	49.68
PUNJAB	44	1428442493	36885
UTTAR PRADESH	3240	3209509511	59806.6
RAJASTHAN	24632	23854552356	353091.24
TELANGANA	1786	1480210037	17451.95
Total	68809	83213167978	1238424.1

State-wise percentage count of eNWR issued during FY 2023-24 is as under:-

Figure 4.2 Count of eNWR FY 2023-24



Major Commodity-wise details of eNWRs issued during FY 2023-24 are as under:-
Figure 4.3



CHAPTER - V**TRANSFORMATION PLAN OF THE WDRA****5.1 INTRODUCTION**

The following challenges were observed restricting the expansion of NWR ecosystem:

- (i) The warehousing sector had been mostly un-organized and highly fragmented.
- (ii) Registration of warehouses with WDRA is voluntary and hence scope for increase in the number of registered warehouses is limited.
- (iii) There is inadequate regulatory framework under the Act.
- (iv) The registration system and issuance of NWRs had been paper based.
- (v) The monitoring and surveillance system of registered warehouses had been inadequate.

In order to address the above challenges, the Authority, with the approval of the Government, in association with the Department of Food & Public Distribution, the Department of Economic Affairs and the National Institute of Public Finance & Policy (NIPFP), initiated a Transformation Plan to invigorate the public warehousing ecosystem and significantly improve post-harvest lending to farmers/ depositors against NWRs.

The major focus under the Transformation Plan was to provide better services to the users of NWRs and registered warehouses through:

- (i) Market surveys and studies to generate information about the warehousing sector.
- (ii) Rewriting of the rules and regulations concerning regulation of warehouses issuing NWRs.
- (iii) Putting in place a robust system of warehouse inspection and supervision framework.
- (iv) Use of Information Technology in registration and monitoring of warehouses as well as internal office automation of WDRA.

5.2 ACTIVITIES UNDERTAKEN UNDER THE TRANSFORMATION PLAN

Under the transformation plan, following broad activities were undertaken:-

- i) Conducting a Qualitative Survey and three annual Quantitative Surveys to information on warehousing sector in India.
- ii) Rewriting / framing of Rules / Regulations for simplification of the process of registration of warehouses, robust system of inspection of warehouses, mechanism for grievance redressal and dispute resolution, electronic negotiable warehouse receipt (e-NWR).
- iii) Licensing of repositories to set up IT based ecosystem for creation and management of electronic Negotiable Warehouse Receipts (e-NWRs) to be issued by registered warehouses against deposited stocks.
- iv) Deployment of IT ecosystem for WDRA Portal, online business processes, monitoring and surveillance system, internal automation etc. by engagement of a System Integrator (SI).

5.3 ACTIVITIES COMPLETED UNDER THE TRANSFORMATION PLAN**5.3.1 QUALITATIVE AND QUANTITATIVE SURVEY****(a) QUALITATIVE SURVEY:**

The authority got conducted a Qualitative Survey on warehousing sector in India through National Institute of Public Finance and Policy (NIPFP) covering 11 Districts in 9 States during April-June 2015. The objective was to understand experiences of stakeholders of warehouse ecosystem about warehousing business in different parts of the country and get insight of warehouse receipt finance markets and risks involved.

(b) QUANTITATIVE SURVEY:

The Authority got conducted three Annual Quantitative Surveys through a survey agency viz. M/s TNS India Pvt. Ltd. during the period 2015-2018. The objective was to gather information about the variations within the industry on (i) Infrastructure, (ii) Ownership, (iii) Usage Pattern, (iv)

Commodity Financing,

- (v) Concerns of Warehousemen, depositors and lenders.

1st Quantitative Survey 2015-16:

- First annual quantitative survey 2015-16 was conducted during August 2015- March 2016.

2nd Quantitative Survey 2016-17:

- The Second Quantitative survey 2016-17 was conducted during June 2016- October 2016.

3rd Quantitative Survey 2017-18:

- The Third Quantitative survey 2017-18 was conducted during January 2017- June 2017.

5.3.2 FRAMING OF RULES FOR REGISTRATION OF WAREHOUSES

Under the Transformation Plan, for simplification and effective regulations of the registered warehouses and eNWR system, following rules / regulations / guidelines have been notified / issued:

- (i) Guidelines on Repositories and Creation and Management of Electronic Negotiable Warehouse Receipts issued on 20.10.2016.
- (ii) Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 have been notified by the Government of India on 23.2.2017.
- (iii) Guidelines on Empanelment on Inspection Agencies and Inspection of Warehouses issued on 03.03.2017 / 26.12.2018. The guidelines have been further updated on 28.02.2022
- (iv) The Warehousing Development and Regulatory Authority (electronic Negotiable Warehouse Receipts) Regulations, 2017 issued on 29.06.2017.
- (v) Circular on Requirement of Security Deposit (SD) for Registration of Warehouses, notified on 6th July 2017 and further; revised requirement of security deposit notified on 2nd January 2019 and 4th December 2020.
- (vi) Guidelines on the Redress of Grievances and Resolution of Disputes, 2017 issued on 06.12.2017
- (vii) Guidelines on Corporate Governance for the Repositories registered for Creation and Management of electronic Negotiable Warehouse Receipts issued on 23.04.2019

5.3.3 LICENSING OF REPOSITORIES AND LAUNCH OF ELECTRONIC NEGOTIABLE WAREHOUSE RECEIPT (E-NWR)

The Authority licensed two repository systems for creation and management of e-NWRs issued by registered warehouses and to ensure confidentiality, integrity and availability of information related to e-NWR and enable transfer, pledge and withdrawal as per request of the e-NWR holder.

- M/s CDSL Commodity Repository Ltd (CCRL), sponsored by M.s Central Depository Services Ltd (CDSL), and
- M/s National e-Repository Ltd (NERL), sponsored by National Commodity Derivatives Exchange (NCDEX).

The Authority issued certificate of registration to both above mentioned repositories on 26th September, 2017 to commence operations. The repositories started functioning from 26th September, 2017. They have on-boarded the registered warehouses and also engaged Repository Participants (RPs) to extend repository services to the users of the repository system.

The users of the repository system are:

- (viii) Warehouse registered with WDRA (directly on-boarded),
- (ix) Depositors / Buyer-clients,
- (x) Clearing Corporations of Commodity Exchanges
- (xi) Banks / FIs
- (xii) Repository Participants,
- (xiii) Auction Platform linkage

Since commencement of operations of repositories, 4,60,063 eNWRs have been issued. During the year

F.Y. 2022-23, total 64462 eNWRs have been issued.

5.3.4 CONNECTIVITY TO COMMODITY DERIVATIVES EXCHANGES:

Repositories regulated by the Authority, namely, M/s CCRL and M/s NERL developed interface with Clearing Corporations of Commodity Derivative Exchanges viz. NCDEX, MCX, ICEX, BSE etc and eNWRs are used for derivatives contract settlements.

5.3.5 INTEGRATION OF e-NWR WITH e-NAM:

The e-NWR repositories and e-NAM (Electronic National Agriculture Market) platform have been integrated to extend the facility of trading of e-NWRs on e-NAM platform and is operational since April, 2020.

5.3.6 IT ECOSYSTEM OF THE AUTHORITY

The Authority engaged a System Integrator (SI) for development and deployment of IT applications of WDRA.

Following online IT-modules have been developed and deployed and are operational.

- (a) WDRA <https://wdra.gov.in>
- (b) Online Warehouse Registration and Inspection Module
 - Registration of warehouses
 - Inspection of warehouses allotment and reporting
 - Renewal of registration of warehouses
 - Surrender of registration warehouses
 - Cancellation of registration warehouses
 - Integration of SMS/E-mail alert for SD expiry
 - Integration of SMS/E-mail alert for insurance expiry
 - Integration of SMS/E-mail alert for effective control expiry
 - Flexible duration facility for registration/renewal
 - Addition/Modification of associate authorised representative (AAR) by authorised representative (AR)
 - Implementation of E-mail based support ticket management
- (c) Monitoring and Surveillance system:
 - Warehouse registration reports
 - e-NWR reports
 - WMS quality reports.
 - MIS reports including summary report, detailed report, exception reports and alerts.
- (d) ERP Accounting System (ODOO)
 - Accounting
 - Payroll
 - Asset inventory management
- (e) WDRA Grievance Redressal System
- (f) E-learning platform
- (g) Setting up of IT Helpdesk
- (h) Integration of WDRA portal with repositories
- (i) of e-Office

WDRA portal along with online warehouse registration and inspection was launched on 26th September, 2017. The online warehouse registration and inspection module has been made fully functional w.e.f. 1st November, 2017. All the above modules are operational.

5.3.7 DEVELOPMENT IN IT PLATFORM UNDERTAKEN DURING 2023-24

During the year under report, the following developments in the IT platforms were undertaken:

- (xiv) Implementation of data sharing related to pledge value between WDRA and repository IT systems

- (xv) Miscellaneous reports related to eNWRs, warehouses and repository masters were designed and made available at internal and external user end.
- (xvi) Integration with Minister's Dashboard for sharing MIS data.
- (xvii) Integration of WDRA portal with National Single Window System
- (xviii) Facility to Warehouseman to view Dynamic Security Deposit (DSD) requirement.
- (xix) Development of various IT tools for smoothening WDRA operations .

5.3.8 Launch of e-Kisan Upaj Nidhi (eKUN):

- (i) As part of its initiatives to achieve its vision and mission, the Warehousing Development and Regulatory Authority (WDRA) launched a digital gateway named the "e-Kisan Upaj Nidhi" facility on 04/03/2024.
- (ii) This digital intervention is poised to mitigate distress sales by providing farmers with viable post-harvest finance options eKUN aims at facilitating liquidity of farmers after produce harvest and, thereby, enables them to defer the sale of their produce after harvest to a more opportune time when the produce can fetch higher market price.
- (iii) The digital gateway verifies farmers' details through integrated databases of Unique Identification Authority of India (UIDAI), the Central Board of Direct Taxes, repositories, and CIBIL scores.
- (iv) The platform furnishes information regarding loans offered by various banks.
- (v) Integration with NWRs: The facility is integrated with the electronic negotiable warehouse receipts (eNWRs) promoted by WDRA. Farmers can leverage NWRs to issue against produce stored in registered accredited warehouses and use them as collateral to access finance through e-Kisan Upaj Nidhi.

5.3.9 Risk Management and Business Continuity Planning/Disaster Recovery (BCP/DR) in WDRA:

- (i) WDRA conducts comprehensive risk assessments to identify potential risks and vulnerabilities within its operations. These risks may include regulatory compliance, operational, technological, financial, and environmental risks, among others.
- (ii) Once risks are identified, WDRA develops and implements robust risk mitigation strategies to address them effectively. This may involve implementing internal controls, establishing policies and procedures, and implementing technological solutions to mitigate operational and cyber risks.
- (iii) WDRA develops and maintains a Business Continuity Plan (BCP) to ensure continuity of critical operations in the event of disruptions or disasters. The BCP outlines procedures for responding to various scenarios, including natural disasters, cyber-attacks, pandemics, and other emergencies.
- (iv) In addition to BCP, WDRA implements a Disaster Recovery (DR) plan to recover and restore critical systems and data in the event of a major disruption or disaster. This involves setting up redundant systems, data backups, and recovery procedures to minimize downtime and ensure the continuity of operations.
- (v) WDRA regularly conducts testing and exercises to validate the effectiveness of its BCP/DR plans. This may include tabletop exercises, simulations, and drills to train staff and identify areas for improvement.
- (vi) WDRA provides training and awareness programs to its staff to ensure they are prepared to respond effectively to emergencies and disruptions. This includes training on emergency procedures, evacuation protocols, and the use of BCP/DR resources.
- (vii) WDRA collaborates with external stakeholders, including government agencies, industry partners, and regulatory bodies, to enhance its BCP/DR capabilities. This may involve sharing best practices, coordinating response efforts, and participating in industry-wide initiatives.
- (viii) WDRA continuously reviews and updates its BCP/DR plans to reflect changing risks, technologies, and business needs. This ensures that the organization remains resilient and adaptive in the face of evolving threats and challenges.

5.3.10 OTHER RELATED INITIATIVES

For IT assets including data and other assets of WDRA, WDRA has risk management put in place, as

recommended by a management consultant and approved by the competent authority in WDRA.

WDRA is using cloud services from CDAC for deployment of complete IT solutions of WDRA. Along with it, WDRA also hired Disaster Recovery (DR) cloud services from CDAC, thereby mitigating risk of non-availability of services.

Simultaneously, WDRA has hired backup services from CDAC to take regular backup of data on storage media so that data can be recovered from this backed-up data, in case it is required in emergency situations.

WDRA has made Virtual Private Network (VPN) based access to e-office and web based, secure credential-based access to portal for the officials of WDRA to work from home or any other place using computer/ laptop/ smartphones, thereby mitigating risk in case of any eventuality at office premises.

WDRA has installed CCTV cameras within premises.

CHAPTER - VI
ORGANISATIONAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE
6.1 ORGANISATIONAL MATTERS OF THE WDRA:

The sanctioned strength of WDRA as well as the posts filled up as on 31st March, 2024 remained as under:-

S.No	Designation of posts	No. of posts sanctioned	No. of posts filled up as on 31st March, 2024
1	Joint Secretary	1	1
2	Director	3	2
3	Under Secretary	2	1
4	Deputy Director	9	5
5	Principal Private Secretary	1	-
6	Assistant Director	8	8
7	Section Officer	2	0
8	Assistant (Level 7)	11	9
9	Assistant (Level 6)	1	1
10	Accountant	1	1
11	Private Secretary	2	2
12	Staff Field Officer	1	1
13	PA/Steno	2	2
14	Driver	1	1
	Total	45	34

6.2 VIGILANCE OVER VIEW IN THE AUTHORITY

Shri Jeetesh Sharma, Director (Administration & Finance) is functioning as the Chief Vigilance Officer of the Authority. No vigilance case was either contemplated during the year or remained pending in the Authority as on 31.03.2024.

6.3 IMPLEMENTATION OF RTI ACT, 2005 IN THE AUTHORITY

During FY 2023-24, the charge of Central Public Information Officer (CPIO) was held by Shri Jeetesh Sharma, Director (Administration & Finance) Ms. Navneet Sandhu, Deputy Director (AF&C) worked as Central Assistant Public Information Officer (CAPIO) during FY 2023-24. Shri Dheeraj Sahu, Joint Secretary functioned as the Appellate Authority during FY 2023-24. This information has been displayed on the website of the Authority for the information of general public. A total number of 07 references under RTI Act were received during the year 2023-24 and timely information was provided. One first appeal was also received during the FY 2023-24 and same was disposed of within timelines.

6.4 OFFICIAL LANGUAGE IMPLEMENTATION

- (i) Quarterly meetings to review the implementation of Official Language in the Authority were held under the Chairmanship of the Joint Secretary, WDRA on 8th June, 2023, 11th September, 2023 and 13th December, 2023 and 8th February, 2024.
- (ii) Official Language Department, Ministry of Home Affairs had formed a South Delhi-110003 NARAKAS group for the Central Government offices situated in South Delhi. Half yearly meetings of the NARAKAS were held under the Chairmanship of DG, IIMC (Indian Institute of Mass Communication) on 23.06.2023 and 29.11.2023 and annual conference was held on 23.02.2024 at IIMC.
- (iii) Official language workshops were organized on 26.06.2023, 19.09.2023, 27.09.2023, 27.12.2023 & 20.03.2024.
- (iv) Hindi Pakhwada was organized in the Authority during the fortnight 14th to 29th September 2023. The Pakhwada started by taking a pledge. Hindi noting drafting and official language competition, essay writing competition, translation and general knowledge competition, self- recitation competition, elocution competition, Hindi typing competition etc. were held among staff members and prizes were distributed to motivate the staff.


Rajbhasha Pledge

Rajbhasha swarachit Kavita path

Rajbhasha Kavita path

Rajbhasha Karyashala

Rajbhasha Nibandh

6.5 CELEBRATIONS OF SWACHHTA PAKHWADA

During the year 2023-24, Swachhta Pakhwadas were organized in the Authority during 2nd -31st October 2023 and 16th -28th February 2023. During this period, the following activities were undertaken:

- i. Swachhata Pledge was taken during the fortnight
- ii. Saplings were planted in the Authority premises..
- iii. Cleanliness program was carried out in the office and outside office.
- iv. Essay competition was organized in WDRA Office. Many officials participated and prizes were distributed to encourage them.
- v. Cleanliness posters were put up in the office premises.
- vi. The officers and staff of WDRA spread awareness about swachhata among students in Shrimad Dayanand Vedarsh Mahavidhyalay, Gautam Nagar, New Delhi .

- vii. Sanitary napkins were distributed in Day Time Senior Secondary School, Kidwai Nagar, New Delhi and students were made aware about Swachhta and menstrual hygiene.
- viii. Work shop on Swachhata was organized on 28.02.2024.
- ix. On-line drawing competition was conducted for children of officers and employees working in the Authority
- x. Swachhta workers of the Authority were facilitated.



Pledge taken by officers during the Swachhta fortnight



Distribution of sanitary napkins in school on 27.09.2023 and 26.02.2024



Essay Writing competition on 21.02.2024



Workshop on Swachhata



Cleanliness Drive Outside WDRA



On-line drawing competition



Online drawing competition prize distribution

6.6 ONE HOUR SHRAMDAAN FOR SWACHHATA : Event was organized with support of Hauz Khas Market Association and Municipal Corporation of Delhi on 01.10.2023.





Officers and staffs taking part in One Hour Shramdaan For Swachhata on 1st October 2023 in Hauz Khas Market

6.7 RUN FOR UNITY: The birth anniversary of Sardar Vallabhbhai Patel is observed as Rashtriya Ekta Divas (National Unity Day) on 31st October every year. On this occasion to foster and reinforce our commitment to strengthen the unity, integrity and security of the nation, WDRA participated in run for unity from Major Dhyan Chand Stadium to India Gate on 29.10.2023.



6.8 INTERNATIONAL YOGA DAY : The day was organized on 21st June, 2024 in WDRA office. Officers and staff actively participated in the Yoga activities.



Officers and staff participating in Yoga event.

6.9 TRAINING OF PERSONNEL OF THE AUTHORITY

Regular training and development sessions were held in WDRA.

- i. The newly inducted officers and staff of WDRA were given an orientation on the working of the Authority, its functions, powers, etc.

- ii. A one-day training programme on Soft Skills was also conducted for the newly joined officers and staff of WDRA. The training was held on 24.05.2023 by Ms. Pritima Kaushal, Director, Enablers India and included sessions on Emotional Intelligence, Interpersonal Effectiveness, Stress / Time Management and Managing Conflicts.
- iii. The women officers and staff of WDRA were given a study tour of the National Archives of India (NAI) and were briefed about the functions, duties and roles of NAI. The women officers and staff were taken to different sections and departments of NAI such as Repository, the conservation and preservation units.

6.10 AUDIT ACCOUNTS OF THE AUTHORITY FOR THE YEAR 2023-24

The Grant-in-aid received against sanctioned budget of the Authority for 2023-24 was Rs. 2010 lakh. Other receipts were Rs. 38.75 lakh (including interest of Rs.38.70 lakh from PNB, which is shown under sundry payable for onward transfer to Government account). Rs. 97.31 lakh was unspent carried forward from previous FY 2022-23. Thus, the total fund available was Rs. 2146.06 lakh. The actual expenditure during the year was Rs. 2001.35 lakh. The unutilized amount was Rs. 144.71 Lakh (Rs 38.70/- Lakh towards interest on government grant is payable in next F.Y. 2024-25 to Government account) as on 31st March 2024, which has been carried forward to the next financial year 2024-25.

The Financial Statements of the Authority for the financial year ended on 31.03.2024 along with the report of the audit conducted by the Comptroller and Auditor General of India (C&AG) through the Principal Director of Audit(Agriculture, Food & Water Resources), New Delhi for the year 2023-24 are annexed at Annexure-I and II respectively.

The C&AG has not made any major observation on the Financial Statements of the Authority for the year ended 31.03.2024. However, the reply/ comments of the Authority on the observations in the Separate Audit Report (SAR) of the C&AG are given in Annexure-III.

Annexure-I



Warehousing Development & Regulatory Authority

**ANNUAL STATEMENT OF
ACCOUNTS**

For the Financial Year 2023-24

**Warehousing Development and Regulatory Authority
Government of India**

NCUI Building,
4th Floor, 3, Siri Institutional Area,
August Kranti Marg, Hauz Khas, New Delhi - 110016

AUDIT REPORT

We have conducted internal audit of Accounts of Warehousing Development and Regulatory Authority (WDRA) for the Financial Year 2023-24. We have examined payment vouchers, journal entries, accounts ledgers, bank accounts, etc. for the Financial Year 2023-24.

Our audit plan involved the following:

- Examination of maintenance of books of accounts
- Examination of payment vouchers
- Examination of accuracy and timeliness in maintenance of books of accounts
- Examination of timeliness and accuracy of financial statements

Based on our audit procedure/plan, the maintenance of books of accounts, preparation and entries of payment vouchers, accuracy and timeliness in maintenance of accounts, accuracy of financial statements and compliance with laid down systems, procedures and policies followed as per the requirement of Accounting Standards and their policies.

The Balance Sheet and the profit and loss account are in agreement with the books of accounts.

We have reviewed the books of accounts in the capacity of internal audit and we are signing the balance sheet and other financial statements in the capacity of internal auditors with review of Financial Statement.

The management of the Warehousing Development and Regulatory Authority is responsible for:

- (a) Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant.
- (b) Maintaining adequate accounting and other records and internal controls and selecting and applying appropriate accounting policies.
- (c) Preparation and presentation of financial statements in accordance with the applicable laws and regulation, if any.
- (d) Establishing controls to safeguard the assets of the entity and preventing and detecting frauds or other irregularities.
- (e) Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing and detecting any non-compliance.

We, further report according to Section 37(1) of Warehousing (Development and Regulation) Act, 2007 all fees and charges received by the Authority should be credited to the WDRA Fund. Section 37(2) further provides that the Fund is meant for meeting expenses on:

- (a) The salaries, allowances and other remuneration of the members, officers and other employees of the Authority and
- (b) The other expenses of the Authority in connection with the discharge of its functions and for the purposes of this Act



As per Accounts of Financial Year 2023-24, WDRA has earned an income of Rs.112.25 lakh towards Registration/renewal fee of Warehouses and other receipts. However, this income has been credited to Sundry Payable Account and shown as liability in the books of accounts which is not in consonance with the provisions of Section 37(1) of Warehousing (Development and

Regulation) Act, 2007. In our opinion, these receipts should have been accounted for as income in the books and not as liability.

Other income (Schedule-18) includes Rs. 8,08,386/- which is excess provisions/ liabilities pertaining to previous years.

For Manoj Mohan & Associates
Chartered Accountants
Firm's Registration No. 009195C


CA Ravi Kumar Gupta
Partner
Membership No. 057046



Date: 31.05.2024

Warehousing Development & Regulatory Authority
**FORM A
 (See Rule 3)
 BALANCE SHEET AS ON 31/03/2024**

Amount (in Rs.)

Name	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES		325,482,588	307,886,472
Corpus/Capital Fund	1	143,735,085	152,620,471
Corpus/Capital Fund(Opening)		152,620,471	170,162,135
EXCESS/DEFICIT OF INCOME & EXPENDITURE		-8,885,386	-17,541,664
Reserve and Surplus	2	0	0
Earmarked /Endowment Funds	3	0	0
Secured Loans and Borrowings	4	0	0
Unsecured Loans and Borrowings	5	0	0
Deferred Credit Liabilities	6	0	0
Current Liabilities and Provisions	7	181,747,503	155,266,001
ASSETS		325,482,588	307,886,472
Fixed Asset	8	152,016,526	156,788,751
Fixed Asset		152,016,526	156,788,751
Capital Work in Progress		0	0
Investment- From earmarked/endowment funds	9	0	0
Investment-Others	10	0	0
Current Assets, Loans & Advances etc.	11	173,466,062	151,097,721
Miscellaneous Expenditure (to the extent not written off or adjusted)		0	0
Significant Accounting Policies	24	0	0
Contingent Liabilities & Notes on Accounts	25	0	0

Checked & Verified

 श्री.रवि कुमार शुक्ल / CA Ravi Kumar Shukla
 साझेदार / Partner

मनोज मोहन एन्ड एसोसिएट्स

Manej Mohan & Associates

एच-18ए, सेक्टर-27, नोएडा / F-18A, Sector-27, Noida

Internal Auditor

 श्री.मनोज कुमार / MANISH KUMAR JAIN
 अवर सचिव / Under Secretary

 भंडारण विकास और विनियामक प्राधिकरण
 Warehousing Development and Regulatory Authority
 (भारत सरकार / Government of India)
 होज खस, नई दिल्ली-16 / Hauj Khas, New Delhi-16

 मुकेश कुमार जैन / MUKESH KUMAR JAIN
 सदस्य / Member

 भंडारण विकास और विनियामक प्राधिकरण
 Warehousing Development and Regulatory Authority
 (भारत सरकार / Government of India)
 होज खस, नई दिल्ली-16 / Hauj Khas, New Delhi-16

 श्री.कै. मनोज कुमार / K. MANOJ KUMAR
 पी.ए.से. (रेटिर्न) / IAS (RETD.)
 अध्यक्ष / Chairperson

 भंडारण विकास और विनियामक प्राधिकरण
 Warehousing Development and Regulatory Authority
 (भारत सरकार / Government of India)
 होज खस, नई दिल्ली-16 / Hauj Khas, New Delhi-16

Warehousing Development & Regulatory Authority

FORM B
(See Rule 3)

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31/03/2024

Amount (in Rs.)

Name	Schedule	Current Year	Previous Year
(A) INCOME		201,921,812	153,233,134
Income from sales/services	12	0	0
Grants/Subsidies	13	201,000,000	151,690,000
Fees/Subscriptions	14	0	0
Income from Investment (Income from Investment from Earmarked/Endowment fund transferred to funds)	15	0	0
Income from Royalty, Publications etc.	16	0	0
Interest Earned	17	75,863	566,380
Other Income	18	845,949	976,754
Increase/(Decrease) in stock of finished goods and work in progress	19	0	0
(B) EXPENDITURE		210,807,198	170,774,798
Establishment Expenses	20	77,071,694	63,734,479
Other Administrative Expenses etc.	21	128,664,294	101,305,300
Expenditure on Grants Subsidies etc.	22	0	0
Interest	23	0	0
Depreciation (Net total at the year end corresponding to schedule 8)	8	5,071,210	5,735,019
Balance being excess/(deficit) of income over expenditure (A-B)		-8,885,386	-17,541,664
Transfer to Special Reserve		0	0
Transfer to/from General Reserve		0	0
Balance being surplus/(deficit) carried to Corpus/Capital Fund		-8,885,386	-17,541,664
Significant accounting policies	24	0	0
Contingent liabilities and Notes to Accounts	25	0	0

Checked & Verified

श्री. रवि कुमार गुप्ता / CA Ravi Kumar Gupta
साझेदार / Partner

मनोज मोहन एंड एसोसिएट्स
Manoj Mohan & Associates

एच-187, सेक्टर-17, नोएडा / F-18A, Sector-17, Noida

Internal Auditor

मनीष कुमार जैन / MANISH KUMAR JAIN
अवर सचिव / Under Secretary

भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
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हौज खास, नई दिल्ली-16 / Hauz Khas, New Delhi-16

मुकेश कुमार जैन / MUKESH KUMAR JAIN
सदस्य / Member

भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
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हौज खास, नई दिल्ली-16 / Hauz Khas, New Delhi-16

टी.के. मनोज कुमार / T.K. MANOJ KUMAR

च.प्र.स. (व्यवस्थापक) / C.A.S (RETD.)

अध्यक्ष / Chairman

भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार / Government of India)

हौज खास, नई दिल्ली-16 / Hauz Khas, New Delhi-16

Warehousing Development & Regulatory Authority
SCHEDULE 1 - CORPUS/CAPITAL FUND AS ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
Corpus/Capital Fund	0	0
20000.01 Corpus/Capital Fund (Opening Balance)	152,620,471	170,162,135
Add. Contribution towards Corpus/Capital Fund	0	0
Add/Deduct. Bal of net income/expenditure transfer from income and expenditure account	-8,885,386	-17,541,664
Balance at the Year End	143,735,085	152,620,471

Checked & Verified

सी.एच.एच. गुप्त / CA Ravi Kumar Gupta

साझेदार / Partner

मनोज मोहन एन्ड एसोसिएट्स

Manoj Mohan & Associates

एफ-18ए, सेक्टर-27, नोएडा / F-18A, Sector-27, Noida

Internal Auditor

 मनीष कुमार जैन / MANISH KUMAR JAIN
 अवर सचिव / Under Secretary
 Warehousing Development and Regulatory Authority
 (भारत सरकार / Government of India)
 होज खस, नई दिल्ली-16 / Hauz Khas, New Delhi-16

Warehousing Development & Regulatory Authority

SCHEDULE-2 RESERVE AND SURPLUS AS ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
21000.01 Capital Reserve	0	0
As Per Last Account	0	0
Addition during the Year	0	0
Less: Deductions during the year	0	0
21000.02 Revenue Reserve	0	0
As per Last Account	0	0
Addition During the year	0	0
Less: Deductions during the year	0	0
21000.03 Special Reserve	0	0
As per Last Account	0	0
Addition during the year	0	0
Less: Deductions during the year	0	0
21000.04 General Reserve	0	0
As per Last Account	0	0
Addition During the year	0	0
Less: Deductions during the year	0	0
TOTAL	0	0

Checked & Verified

सी.ए.रवि कुमार/CA Ravi Kumar
साथीदार/Partner

मनोज मोहन एंड एसोसिएट्स

Manoj Mohan & Associates

एच-18ए, सेक्टर-27, नोएडा/F-18A, Sector-27, Noida

Internal Auditor

मनीष कुमार जैन/MANISH KUMAR JAIN
अवर सचिव/Under Secretary
भंडारण विकास और विनियमन प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार/Government of India)
हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

Warehousing Development & Regulatory Authority
SCHEDULE-3 EARMARKED/ENDOWMENT FUND AS ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
(a) Opening Balance of the Funds	0	0
(b) Addition to the Fund	0	0
i. Donations/Grants	0	0
ii. Income from Investment made on account of funds	0	0
iii. Other Addition	0	0
Total c (a+b)	0	0
(d) Utilization/Expenditure towards objective of funds	0	0
(i) Capital Expenditure	0	0
Fixed	0	0
Others	0	0
(ii) Revenue Expenditure	0	0
Salaries, Wages and Allowances etc	0	0
Rent	0	0
Other Administrative expenses	0	0
Utilization/Expenditure Total (d)	0	0
22000.01 Balance at the Year End (c-d)	0	0

Checked & Verified

सी.ए.एन. कुमार गुप्ता / CA Ravi Kumar Gupta

साझेदार / Partner

मनोज मोहन एम्स एसोसिएट्स

Manoj Mohan & Associates

एफ-18ए, सेक्टर-27, नोएडा / F-18A, Sector-27, Noida

Internal Auditor


 मनीश कुमार जैन / MANISH KUMAR JAIN
 अवर सचिव / Under Secretary
 भंडारण विकास और विनियामक प्राधिकरण
 Warehousing Development and Regulatory Authority
 (सरकार भारत / Government of India)
 होज खस, नई दिल्ली-16 / Hauz Khas, New Delhi-16

Warehousing Development & Regulatory Authority

SCHEDULE-4 SECURED LOANS AND BORROWINGS AS ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
23000.01 Central Government (Secured Loan)	0	0
23000.02 State Government (Secured Loan)	0	0
23000.03 Financial Institution (Secured Loan)	0	0
23000.03A Term Loans	0	0
23000.03B Interest accrued and due on term loan	0	0
23000.04 Secured Loan from Banks	0	0
23000.04A Secured Term Loans (Bank)	0	0
23000.04B Interest accrued and due on term loan (Bank)	0	0
23000.04C Other Loans (Bank)	0	0
23000.04D Interest accrued and Due (Others)	0	0
23000.05 Other Institutions and Agencies	0	0
23000.06 Debentures and Bonds	0	0
23000.07 Others	0	0
TOTAL	0	0

Checked & Verified

वीरजी कुमार गुप्ता / CA Kail Kumar Gupta

साझेदार / Partner

मनोज मोहन एन्ड एसोसिएट्स

Manoj Mohan & Associates

एफ-18ए, सेक्टर-27, नोएडा / F-18A, Sector-27, Noida

Internal Auditor


 मनीष कुमार जैन / MANISH KUMAR JAIN
 अवर सचिव / Under Secretary
 भंडारण विकास और विनियामक प्राधिकरण
 Warehousing Development and Regulatory Authority
 (भारत सरकार / Government of India)
 हाउ खास, नई दिल्ली-16 / Hauz Khas, New Delhi-16

Warehousing Development & Regulatory Authority

SCHEDULE-5 UNSECURED LOANS AND BORROWINGS AS ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
24000.01 Central Government (Unsecured Loan)	0	0
24000.02 State Government (Unsecured Loan)	0	0
24000.03 Financial Institution (Unsecured Loan)	0	0
24000.04 Banks (Unsecured Loan)	0	0
24000.04A Term Loans (Unsecured)	0	0
24000.04B Other Loans (Unsecured)	0	0
24000.05 Other Institutions and Agencies	0	0
24000.06 Debentures and Bonds	0	0
24000.07 Fixed Deposits	0	0
24000.08 Others	0	0
TOTAL	0	0

Checked & Verified

श्री रवि कुमार गुप्ता / CA Ravi Kumar Gupta
 साझेदार / Partner
 मनोज मोहन एण्ड एसोसिएट्स
 Manoj Mohan & Associates
 एच-18ए, सेक्टर-27, रोएड / F-18A, Sector-27, Noida

Internal Auditor

मनीष कुमार जैन / MANISH KUMAR JAIN
 अवर सचिव / Under Secretary
 भंडारण विकास और विनियामक प्राधिकरण
 Warehousing Development and Regulatory Authority
 (भारत सरकार / Government of India)
 होज खास, नई दिल्ली-16 / Hauj Khas, New Delhi-16


Warehousing Development & Regulatory Authority
SCHEDULE-6 DEFERRED CREDIT LIABILITIES AS ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
25000.01 Acceptance Secured by Hypothecation of Capital Equipment and Assets	0	0
25000.02 Others	0	0
TOTAL	0	0
Note: Amount due within one year	0	0

Checked & Verified

श्री. ए. ए. कृष्ण गुप्त / CA Anil Kumar Gupta
 साझेदार / Partner
 मनोज मोहन एंड एसोसिएट्स
 Manoj Mohan & Associates
 एफ-18ए, सेक्टर-27, रोड/ F-18A, Sector-27, Noida
Internal Auditor


 मनीष कुमार जैन / MANISH KUMAR JAIN
 उप सचिव / Under Secretary
 बांकागारन विभाग और विधिकरण प्राधिकरण
 Warehousing Development and Regulatory Authority
 (भारत सरकार / Government of India)
 हाउस खास, नई दिल्ली-16 / Haus Khas, New Delhi-16

Warehousing Development & Regulatory Authority

SCHEDULE-7 CURRENT LIABILITIES AND PROVISIONS AS ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
26000.01 Current Liabilities	174,509,911	147,742,958
26000.01A Acceptance	0	0
26000.01B Sundry Creditors	151,593,007	129,843,576
26000.01BA Sundry Creditors for Goods	0	0
26000.01BB Sundry Creditors Others	151,593,007	129,843,576
26000.01BB1 Sundry Creditors Others (BECL)	0	0
26000.01BB2 Sundry Creditors Others (Post Master)	0	0
26000.01BB3 Sundry Creditors Others (Others)	11,943,079	5,269,244
26000.01BB4 Sundry Payble	139,649,928	124,574,332
26000.01C Advances Received	0	0
26000.01D Interest Accrued but not due on	0	0
26000.01DA Secured Loans/Borrowings	0	0
26000.01DB Unsecured Loans/Borrowings	0	0
26000.01E Statutory Liabilities	1,603,793	1,211,547
26000.01EA Statutory Liability-Overdue	0	0
26000.01EB TDS	1,603,793	1,211,547
26000.01EBA TDS-Salary	682,760	786,344
26000.01EBB TDS-Others	921,033	425,203
26000.01EBC GST-TDS	0	0
26000.01F Other Current Liabilities	21,313,111	16,687,835
26000.01FA Security Deposit	15,573,919	11,528,919
26000.01FB Earnest Money Deposit (EMD)	0	0
26000.01FC Stale Cheque Pending for Re-issue	299,801	699,681
26000.01FD Salary Payable	5,337,691	4,359,235
26000.01FE Withheld from Party's Bills	100,000	100,000
26000.01FF Leave Salary Contribution Payable	0	0
26000.01FG Other Liabilities	1,700	0
26000.01FGA PM/CM Relief Fund	0	0
26000.01FGB Misc Liability	1,700	0
26000.01FH NPS/Pension Contribution Payable	0	0
26000.02 Provision for Expenses	7,237,592	7,523,043
26000.02A Provision for Taxation	0	0
26000.02B Provision for Gratuity	1,074,897	777,357
26000.02C Provision for Superannuation/Pension	0	0
26000.02D Provision for Accumulated Leave Encashment	1,049,092	778,282

(Signature)

Warehousing Development & Regulatory Authority

Name	Current Year	Previous Year
26000.02E Provision for Trade Warranties/Claims	0	0
26000.02F Provisions for Unpaid Expenses	5,113,603	5,967,404
26000.02FA Provisions for Telephone Expenses	23,788	0
26000.02FB Provisions for Audit Fee	0	42,480
26000.02FC Provisions for Rent, Rates and Taxes	0	0
26000.02FD Provisions for Inspection system in Warehouses	0	0
26000.02FE Provisions for Newspapers & Periodicals	0	0
26000.02FF Provisions for Training of Warehouseman	0	0
26000.02FG Provisions for Miscellaneous Expenses	5,079,382	5,924,924
26000.02FH Provision for Professional Charges	10,433	0
26000.02FI Provision for Outsourced Manpower (DEO)	0	0
26000.02FJ Provision for Repair & Maintenance Exp.	0	0
26000.02FK Provisions for Farmers Awareness	0	0
TOTAL	101,747,503	155,266,001

Checked & Verified

वीर राव कुंवर गुप्ता / CA Ravi Kumar Gupta

सहोदर / Partner

मनोज मोहन एंड एसोसिएट्स

Manoj Mohan & Associates

एच-११२, सेक्टर-२७, नोएडा / F-11A, Sector-27, Noida

Internal Auditor

मनीष कुमार जैन, MANISH KUMAR JAIN

अवर सचिव / Under Secretary

भंडारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority

(भारत सरकार / Government of India)

हौज खास, नई दिल्ली-१६ / Hauz Khas, New Delhi-16

Warehousing Development & Regulatory Authority
Schedule-B FIXED ASSETS AS ON 31.03.2024

S. No.	Description	Factor	Cost/ valuation as at beginning of the year	Addition (more than 180 days)	Addition (less than 180 days)	Deduction during the year	Cost/ valuation at the year end	Depreciat on as at beginning of the year	Depreciat on during the year	Depreciat on on deduction during the year	Total depreciat on upto the year end	NET as at the current year end (WDV)	NET as at the previous year end (WDV)
1.	A. Fixed Asset:	-	-	-	-	-	-	-	-	-	-	-	-
2.	1. LAND	-	-	-	-	-	-	-	-	-	-	-	-
3.	a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-
4.	b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-
5.	2. Buildings	-	-	-	-	-	-	-	-	-	-	-	-
6.	a. Freehold Land	-	-	-	-	-	-	-	-	-	-	-	-
7.	b) Leasehold Land	56 Years	174200000	-	-	-	174200000	21775000	3110714	-	24885714	149314286	152425000
8.	c) Ownership Flats/Premises	-	-	-	-	-	-	-	-	-	-	-	-
9.	d) Superstructures on land not belonging to the entity	40%	19357676	-	-	-	19357676	19357675	-	-	19357675	1	1
10.	3. Plant, Machinery & Equipments	25%	5140283	-	-	141613	4998670	4856577	250863	138369	4999071	29509	283706
11.	4. Vehicles	25%	703433	-	-	-	703433	703432	-	-	703432	1	1
12.	5. Furniture & Fixtures	10%	5767219	-	47200	3894	5810525	3507792	560788	3893	4064667	1745858	2259427
13.	6. Office Equipment	25%	1146865	5900	143140	36692	1259213	773666	159381	36690	896357	362856	373199
14.	7. Computer & Peripheral	40%	5896402	-	74484	717794	5253092	4459740	954169	717777	4696512	556960	1436662
15.	8. Electric installation	25%	150571	-	-	63526	87045	340133	3824	83515	80442	6603	10438
16.	9. Library Books	40%	138700	9465	22071	-	170236	138402	31491	-	169893	343	298
17.	10. Tubewells & W.Supply	-	-	-	-	-	-	-	-	-	-	-	-
18.	11. Software	40%	27415307	-	-	-	27415307	27415288	-	-	27415288	19	19
19.	Total of A	-	239916456	15365	286895	963519	239255197	83127705	5071230	960244	87238671	152016526	156788751
20.	B. Capital Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-
21.	Total (A + B)	-	239916456	15365	286895	963519	239255197	83127705	5071230	960244	87238671	152016526	156788751

Checked & Verified

श्री एच वि कुमर गुप्ता/CA Ravi Kumar Gupta

साहोकार/Partner

मनोज मोहन एन्ड एसोसिएट्स

Manoj Mohan & Associates

एफ-18ए, सेक्टर-27, नोएडा, F-18A, Sector-27, Noida

Internal Auditor

मनीष कुमार जैन/MANISH KUMAR JAIN

अपर सचिव/Under Secretary

भंडारण विकास और विनियमन प्राधिकरण

Warehousing Development and Regulatory Authority

(भारत सरकार/Government of India)

श्री ११, नई दिल्ली-16/Hauz Khas, New Delhi-16

Warehousing Development & Regulatory Authority

SCHEDULE-9 INVESTMENT FROM EARMARKED/ENDOWMENT FUND AS ON 31/03/2024

Amount (In Rs.)

Name	Current Year	Previous Year
11000.01 In Government Securities	0	0
11000.02 Other Approved Securities	0	0
11000.03 Share	0	0
11000.04 Debentures and Bonds	0	0
11000.05 Subsidiaries and Joint Venture	0	0
11000.06 Other (Fixed Deposit)	0	0
TOTAL	0	0

Checked & Verified

श्री. रवि कुमार गुप्ता / CA Ravi Kumar Gupta

साझेदार / Partner

मनोज मोहन एन्ड एसोसिएट्स

Manoj Mohan & Associates

ए-187, सेक्टर-27, गीटा, F-12A, Sector-27, Noida

Internal Auditor

मनीष कुमार जैन / MANISH KUMAR JAIN

अवर सचिव / Under Secretary

भांडागारण विकास और विनियमन प्राधिकरण
Warehousing Development and Regulatory Authority

(भारत सरकार / Government of India)

श्री गेट, नई दिल्ली-15, Hauz Khas, New Delhi-16

Warehousing Development & Regulatory Authority

Warehousing Development and Regulatory Authority

SCHEDULE-10 INVESTMENT - OTHERS AS ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
12000.01 In Government Securities	0	0
12000.02 Other Approved Securities	0	0
12000.03 Shares	0	0
12000.04 Debentures and Bonds	0	0
12000.05 Subsidiaries and Joint Ventures	0	0
12000.06 Others	0	0
TOTAL	0	0

Checked & Verified

श्री.ए.सी. कुमर गुप्त / CA Ravi Kumar Gupta
साझेदार / Partner
मनोज मोहन एण्ड एसोसिएट्स
Manoj Mohan & Associates
एच-18ए, सेक्टर-27, नोएडा / F-18A, Sector-27, Noida
Internal Auditor

मनीष कुमार जैन / MANISH KUMAR JAIN
अवर सचिव / Under Secretary
भंडारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार / Government of India)
प्लॉट नंबर, पॉस्ट टिक्की-16 / Husk Khas, New Delhi-16

Warehousing Development & Regulatory Authority

SCHEDULE-11 CURRENT ASSETS, LOANS & ADVANCES ETC. AS ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
(A) 13000.01 Current Assets	167,493,685	145,905,718
13000.01A Inventories	0	0
13000.01AA Stores and Spares	0	0
13000.01AB Loose Tools	0	0
13000.01AC Stock in Trade	0	0
13000.01AD Finished Goods	0	0
13000.01AE Work in Progress	0	0
13000.01AF Raw Materials	0	0
13000.01B Sundry Debtors	0	0
13000.01C Cash Balance in Hand (Including Cheque/Draft and Imprest)	30,000	98,150
13000.01CA Imprest Cash	0	0
13000.01CB Temporary Advance	30,000	98,150
13000.01CC Cheque/Draft in Hand	0	0
13000.01D Bank Balance	167,463,685	145,807,568
13000.01DA With Schedule Banks	167,463,685	145,807,568
13000.01DAA On Current Account (PNB)	14,471,577	9,731,620
13000.01DAB On Deposit Account (Includes Margin Money)	1,604,280	1,145,663
13000.01DAC On Saving Account (Canara Bank)	0	0
13000.01DAD On Saving Account (SBI)	151,387,828	134,930,285
13000.01DB With Non- Schedule Banks	0	0
13000.01DBA On Current Account	0	0
13000.01DBB On Deposit Account	0	0
13000.01DBC On Saving Account	0	0
13000.01E Post Office Saving Account	0	0
(B) 13000.02 Loan, Advances and Other Assets	5,972,377	5,192,003
13000.02A Loans	77,875	8,000
13000.02AA Loan to staff	77,875	8,000
13000.02AA1 TA Advance	77,875	8,000
13000.02AB Other Entities Engaged in Activities/Objective Similar to That Entity	0	0
13000.02AC Other	0	0
13000.02B Adv & Other Recoverable in Cash/ Kind or for Value to be Received	5,867,280	4,014,536
13000.02BA On Capital Account	0	0
13000.02BB Prepayments (Prepaid Expenses)	1,209,584	266,098
13000.02BC Security Deposit Made by WDRA	0	0
13000.02BD EMD made by WDRA	0	0

Checked & Verified

श्री.ए.सी. कुमर गुप्ता / CA Ravi Kumar Gupta

साझेदार / Partner

मनोज मोहन एन्ड एसोसिएट्स

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ए-88, सेक्टर-27, नोएडा, I-18A, Section-27, Noida

Internal Auditor



Warehousing Development & Regulatory Authority

Name	Current Year	Previous Year
13000.02BE Advance to Others (Suppliers)	4,657,696	3,748,438
13000.02BF Sundry recoverable	0	0
13000.02BFA Sundry Recoverable - FCI	0	0
13000.02BFB Sundry Recoverable - FCI PVT. GDNS	0	0
13000.02BFC Sundry Recoverable-Others	0	0
13000.02C Income Accrued	27,222	1,169,467
13000.02CA On Investment from Earmarked/Endowment Fund	0	0
13000.02CB Accrued on investment - Others	0	0
13000.02CC Accrued on Loan and Advances	0	0
13000.02CD Others (Includes Income due unrealized)	0	0
13000.02CE Accrued Interest	27,222	1,169,467
13000.02D Claim Receivable	0	0
TOTAL (A+B)	173,466,062	151,097,721

Checked & Verified

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मनीष कुमार जैन / MANISH KUMAR JAIN

अवर सचिव / Under Secretary

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Warehousing Development and Regulatory Authority
(भारत सरकार / Government of India)

हंस बग, नई दिल्ली-16 / Hansi Bag, New Delhi-16

Warehousing Development & Regulatory Authority

SCHEDULE-12 INCOME FROM SALES/SERVICES FOR THE PERIOD ENDED ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
30000.01 Income from Sales	0	0
30000.01A Sales of finished Goods	0	0
30000.01B Sale of Raw Material	0	0
30000.01C Sale of Scraps	0	0
30000.02 Income from Services	0	0
30000.02A Labour and Processing Charges	0	0
30000.02B Professional/Consultancy Charges	0	0
30000.02C Agency Commission and Brokerage	0	0
30000.02D Maintenance Services (Equipment/Property)	0	0
30000.02E Others	0	0
TOTAL	0	0

Checked & Verified

रवींद्र कुमार गुप्ता / CA Ravi Kumar Gupta

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(भारत सरकार / Government of India)

हौज खास, नई दिल्ली-16 / Hauz Khas, New Delhi-16

Warehousing Development & Regulatory Authority

SCHEDULE-13 GRANT/SUBSIDIES FOR THE PERIOD ENDED ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
31000.01 Central Government (Min. of CAF & PD)	201,000,000	151,690,000
31000.01A Grant In Aid for Salary Head	78,000,000	62,573,000
31000.01B Grant In Aid for General Head	123,000,000	89,117,000
31000.02 State Government	0	0
31000.03 Government Agencies	0	0
31000.04 Institutions/Welfare Bodies	0	0
31000.05 International Organisation	0	0
TOTAL	201,000,000	151,690,000

Checked & Verified

श्री. ए. ए. रवि कुमार / CA Ravi Kumar
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 होज खस, नई दिल्ली-16 / Hauj Khas, New Delhi-16

Warehousing Development & Regulatory Authority

Warehousing Development & Regulatory Authority

SCHEDULE-14 FEES/SUBSCRIPTIONS FOR THE PERIOD ENDED ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
32000.01 Entrance Fee	0	0
32000.02 Fees/Subscriptions	0	0
32000.03 Seminar/program Fees	0	0
32000.04 Consultancy Fees	0	0
32000.05 Inspection Agency Empanelment Fees	0	0
32000.06 Other Fees	0	0
TOTAL	0	0

Checked & Verified

सी.ए.एच. दुबारा गुप्ता / CA Ravi Kumar Gupta

साझेदार / Partner

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Warehousing Development & Regulatory Authority

SCHEDULE-16 INCOME FROM ROYALTY, PUBLICATION ETC. FOR THE PERIOD ENDED ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
34000.01 Income from Royalty	0	0
34000.02 Income from Publications	0	0
34000.03 Others	0	0
TOTAL	0	0

Checked & Verified

सी.ए.एच. दुबान दुबान / CA Ravi Kumar Gupta

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Warehousing Development and Regulatory Authority

(सरकार भारत / Government of India)

हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

Warehousing Development & Regulatory Authority

SCHEDULE-17 INTEREST EARNED FOR THE PERIOD ENDED ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
35000.01 Interest on Term Deposits	0	0
35000.01A From Schedule Bank	0	0
35000.01B From Non- Schedule Bank	0	0
35000.01C From Institutions	0	0
35000.01D From Others	0	0
35000.02 Interest on Saving Accounts	75,863	566,380
35000.02A From Schedule Bank	75,863	566,380
35000.02A1 Interest from PNB (Current)	75,863	566,380
35000.02A3 Interest from SBI (Savings)	0	0
35000.02A2 Interest from Canara Bank (Savings)	0	0
35000.02B From Non-Schedule Bank	0	0
35000.02C Interest from Post Office Saving Accounts	0	0
35000.02D Interest Others	0	0
35000.03 Interest from Loans	0	0
35000.03A Int. on loan from Employee/Staff	0	0
35000.03B Int. on loan (Others)	0	0
35000.04 Interest on Others	0	0
TOTAL	75,863	566,380

Checked & Verified

वीरवी कुमार गुप्त / CA Ravi Kumar Gupta

साझेदार / Partner

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 होज खास, नई दिल्ली-१६ / Hauj Khass, New Delhi-16

Warehousing Development & Regulatory Authority

Form No. WDA/REG/1/2019

SCHEDULE-18 OTHER INCOME FOR THE PERIOD ENDED ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
36000.01 Profit on Sale/Disposal of Assets	12,725	18,473
36000.01A Profit on Sale/Disposal of Owned Assets	12,725	18,473
36000.01B Profit on Sale/Disposal of assets acquired out of Grants or received free of cost	0	0
36000.02 Income from Export Incentives Realized	0	0
36000.03 Fee for Miscellaneous Services	0	0
36000.04 Prior Period Income	0	0
36000.05 Excess Provision/Liabilities Written Back	808,386	956,651
36000.06 Miscellaneous Income	24,838	1,630
36000.07 Receipts against Penalty	0	0
36000.07A Penalty - Repository	0	0
36000.07B Penalty - Warehousemen	0	0
36000.07C Penalty - Others	0	0
TOTAL	845,949	976,754

Checked & Verified

श्री एच वि कुमार गुप्त / CA Ravi Kumar Gupta

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हौज खास, नई दिल्ली-15 / Hauz Khas, New Delhi-15

Warehousing Development & Regulatory Authority

(Amount in Rs.)

SCHEDULE-20 ESTABLISHMENT EXPENSES FOR THE PERIOD ENDED ON 31/03/2024

Name	Current Year	Previous Year
40000.01 Salary and Wages	60,995,272	48,586,364
40000.01A Basic Pay	40,524,176	34,011,525
40000.01B Dearness Allowance (DA)	11,571,000	7,449,865
40000.01C Transport Allowance	2,395,928	1,780,613
40000.01D HRA	6,293,618	5,096,346
40000.01E Deputation Expenses	210,550	248,015
40000.02 Allowances and Bonus	661,306	3,537,988
40000.03 Employer Contribution to Provide Fund	2,757,111	1,583,269
40000.04 Contribution to Other Fund	0	0
40000.05 Medical Facility	1,903,351	1,426,583
40000.06 Expenses on Employment Retirement and Terminal Benefits	568,350	426,258
40000.06A Retirement Benefit-Gratuity (WDRA)	297,540	261,111
40000.06B Retirement Benefit-Leave Encasement (WDRA)	270,810	165,147
40000.07 Other Employee Expenses	4,847,556	3,848,984
40000.07A Leave Encashment	345,649	620,647
40000.07B Leave Salary Contribution	4,242,677	2,976,986
40000.07C Leave Travel Concession	259,230	251,351
40000.08 Other Expenses	0	0
40000.09 Employer Contribution to NPS/Pension	4,379,240	3,598,576
40000.10 Gratuity Contribution (On Deputation)	959,508	726,457
TOTAL	77,071,694	63,734,479

Checked & Verified

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(सरकार, भारत/Government of India)

डी.ए. खस, आई सिटी-15/हाउस खस, नई दिल्ली-16

Warehousing Development & Regulatory Authority

SCHEDULE-21 OTHER ADMINISTRATIVE EXPENSES ETC. FOR THE PERIOD ENDED ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
41000.01 Purchase	0	0
41000.02 Labour and Processing Expenses	0	0
41000.03 Cartage and Carriage Inward	0	0
41000.04 Electricity and Water Charges	1,779,681	1,719,010
41000.05 Insurance	8,902	12,985
41000.06 Repairs and Maintenance	1,166,292	1,140,155
41000.07 Office Expenses	710,190	1,086,906
41000.08 Rent, Rates, Taxes	25,000	18,750
41000.09 Vehicles, Running and Maintenance	115,891	123,899
41000.10 Postage, Telephone and Communication Charges	910,194	678,944
41000.11 Printing and Stationery	192,432	189,474
41000.12 Travelling and Conveyance Expenses	4,040,765	3,210,778
41000.12A TA/DA Expenses	2,653,699	2,252,283
41000.12B Local Conveyance Expenses	89,182	82,923
41000.12D Taxi Hiring Charges	1,297,884	875,572
41000.13 Expenses on Training and Awareness Programme / Seminar	29,362,698	28,794,607
41000.13A Training of Warehousemen	5,110,898	4,781,380
41000.13B Awareness Programme of Farmers	18,535,875	23,749,691
41000.13C Seminar Conference and Workshop	3,119,925	263,536
41000.13D Assayer Training Program(ATP)	2,596,000	0
41000.14 Subscription Expenses	0	0
41000.15 Sponsorship Fees	0	0
41000.16 Auditors Remuneration	61,360	42,480
41000.17 Expenses on System Inspection of Warehouse	38,135,084	28,427,022
41000.18 Professional Charges	6,370,938	4,879,273
41000.19 Provision for Bad and Doubtful Debts/Advances	0	0
41000.20 Irrevocable Balance Written-Off	0	0
41000.21 Studies	12,128,195	936,354
41000.21B Transformation plan for WDRA	12,128,195	936,354
41000.22 Foundation Day Celebration Expenses	30,029	331,191
41000.23 Outsource Manpower (DEO) Expenses	6,400,434	7,069,901
41000.24 Advertisement and Publicity	8,014,686	6,012,324
41000.25 Legal Expenses	1,104,500	0
41000.26 Bank Charges	109	1,554
41000.27 Other Expenses	1,415,160	1,326,563

Checked & Verified

श्री ए. सी. कुमर गुप्त / CA Ravi Kumar Gupta

साझेदार / Partner

फॉर्म चोदन एंड एसेसिएट्स

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Internal Auditor



Warehousing Development & Regulatory Authority

Name	Current Year	Previous Year
41000.27A Misc Exp	1,415,160	1,326,563
41000.28 Newspaper & Periodicals	169,097	90,946
41000.29 Paise Rounded off	1	-3
41000.30 Prior Period Expenses	1,545,036	281,769
41000.31 Software O & M expenses	9,376,632	9,329,431
41000.32 CLOUD SERVICE EXPENSES	5,600,988	5,600,987
TOTAL	128,664,294	101,305,300

Checked & Verified

सी.ए.रवि कुमार गुप्ता / CA Ravi Kumar Gupta

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Warehousing Development and Regulatory Authority

(भारत सरकार / Government of India)

हौज खास, नई दिल्ली-16 / Hauz Khas, New Delhi-16

Warehousing Development & Regulatory Authority

SCHEDULE-22 EXPENDITURE ON GRANTS SUBSIDIES ETC. FOR THE PERIOD ENDED ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
(a) 42000.01 Grant given to Institution/Organisations	0	0
(b) 42000.02 Subsidies given to Institution/Organisation	0	0
TOTAL	0	0

Checked & Verified

श्री ए.के. कुमार गुप्ता / CA Kavi Kumar Gupta

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(भारत सरकार / Government of India)

हौज खास, नई दिल्ली-15 / Hauz Khas, New Delhi-15

Warehousing Development & Regulatory Authority

Ministry of Finance and Economic Affairs

SCHEDULE-23 INTEREST PAID FOR THE PERIOD ENDED ON 31/03/2024

Amount (in Rs.)

Name	Current Year	Previous Year
(a) 43000.01 Interest Paid on Fixed Loans	0	0
(b) 43000.02 Interest Paid On other Loans	0	0
(c) 43000.03 Interest Paid - Others	0	0
TOTAL	0	0

Checked & Verified

सी.ए.टी. कुमार बुख्त / CA Ravi Kumar
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Warehousing Development and Regulatory Authority
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हौज खास, नई दिल्ली-16 / Hauz Khas, New Delhi-16

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

- i. The financial statements have been prepared in the prescribed form of Accounts as per the Warehousing (Development and Regulatory) Authority Annual Statement of Accounts and Records Rules, 2010.
- ii. Accounts have been prepared on accrual basis for the current year i.e. 2023-24.

2. INVENTORY VALUATION

Stores and spares (including machinery spares) are valued at cost.

3. FIXED ASSETS

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

4. DEPRECIATION

- i. Depreciation is provided on straight line method as per rates specified in the Income Tax Act, 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets.
- ii. Assets costing Rs. 5,000 or less each are fully provided.

5. GOVERNMENT GRANTS/SUBSIDIES

Government grants/subsidies are accounted on realization basis

Checked & Verified

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(पंचक सरकारी / Government of India)
हौज खास, नई दिल्ली-16 / Hauz Khas, New Delhi-16

SCHEDULE 25 - NOTES TO ACCOUNTS

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED ON 31ST MARCH 2024.

- As per Section 49 of Warehousing (Development and Regulation) Act, 2007, the Warehousing Development and Regulatory Authority (WDRA) is not liable to pay wealth-tax, income tax or any other tax in respect of their wealth, income, profits or gains derived.
- Section 37 of the Warehousing (Regulatory and Development) Act, 2007 provides that there shall be constituted a fund to be called the Warehousing Development and Regulatory Authority Fund and all Central Government grants, fees, charges received by the Authority, all sums received by the Authority from such other sources as may be decided by the Central Government, and all sums realized by way of penalties under this Act shall be credited thereto. However as per accounting procedure advised by Office of Controller General of Accounts (CGA) and concurred by the Office of the Comptroller and Auditor General of India (CAG), all receipts of Authority will be credited to Consolidated Fund of India (CFI) under the minor head "105-Warehousing Development and Regulation receipts" below the Major Head "0408-Food Storage and Warehousing". The above accounting procedure is not in tune with the provisions of the Act. The amount received by the Authority against all receipts including fee and Security Deposit from the warehouses and inspection agencies and interest earned thereon from Canara Bank/SBI etc. are being deposited in Canara Bank/SBI account and has been recorded under the Head "Current Liabilities". No expenditure is being done from this amount deposited in Canara Bank/SBI.

The amount received on account of warehouse registration fee, security deposit, accreditation/inspection agency registration money/security deposit, interest thereon from Canara Bank/SBI, renewal fee etc. have been shown under the headings "Interest received", "Fees & Subscription" and "Other Income" in the Receipts and Payments Account.

The Authority had written to the Department of Food and Public Distribution (DF&PD) to enquire from the Ministry of Finance and the Ministry of Corporate Affairs about the deposit of receipts similar to that of the SEBI, IRDA, PFRDA and CFI in the funds created at the Authority level. It was also requested that rather than insisting WDRA to deposit all the receipts in the Government Accounts (Consolidated Fund of India), the DF&PD may take up with CGA/CAG for creation of WDRA Fund and deposit of all receipts in it as per the provision of the Act. The DF&PD had not concurred to it comparing WDRA with constitutional bodies such as Office of CAG, Supreme Court, and UPSC etc. WDRA again requested the DF&PD to reconsider the matter and take up with the Department of Economic Affairs since the constitutional bodies with which the WDRA has been compared enjoy the specific provisions under Article 112 and 315 of the Constitution of India having their expenditure charged to the Consolidated Fund of India. As such, their autonomy is different and protected under these articles of the Constitution of India.

The DF&PD had taken up the issue with the Department of Economic Affairs (DoEA), GOI. The DoEA vide its letter dated 16.07.2018 informed the accounting procedure to adopt by WDRA in this regard which suggest that all other receipts in the form of fees, income, charges etc. would be deposited in the WDRA Fund in Public Account of India after meeting operational requirements on monthly basis. The grants from Government would also be deposited in this fund. For meeting its requirements, WDRA shall withdraw from this Fund in Public Account after making requisition to CA/CCA of DF&PD.

WDRA agreed to the proposed accounting procedure of DEA to constitute WDRA Fund in Public Account of India and proposed to deposit all its receipts in WDRA Fund Public Account of India till WDRA becomes self-sufficient. WDRA will utilise grants received from the Government for the expenditure on its activities and thereafter withdraw from WDRA Fund for any additional requirement by making request to CCA/CA of DF&PD. On acquiring self-sufficiency, WDRA will meet its expenses from the receipts and deposit (except refundable security deposit/EMD) the balance to WDRA Fund in Public Account every month. Further, WDRA has not agreed for deposit of Government Grants to Public Accounts but to deposit in separate bank account maintained by WDRA for deposit of Govt. Grants and for receipts. It is also agreed by WDRA to deposit all sum realized by way of penalties and fines to Consolidated Fund of India (CFI). However operationalisation of this requires the amendment to WD&R Act, 2007. In this regard, the proposal for amendment to WD&R Act, 2007 is already submitted to the DF&PD. Till then the penalties and fines shall be deposited in separate bank account maintained by WDRA and transfer to CFI after notification of said amendment to WD&R Act.

In brief, WDRA had agreed to the following:-

- WDRA would deposit its receipts every month in Public Account under WDRA Fund and meet its operational requirements from Grants-in-Aid. The amount so deposited in the Public Account may be made available to WDRA expeditiously to meet its expenses as and when requested.
- It was suggested by WDRA that in compliance to provisions of Section 37(1)(a) of the WD&R Act, 2007, the Grants-in-Aid shall be deposited in the WDRA Fund in the Public Account and immediately transferred to WDRA's bank account for meeting expenses.
- The sums realized as penalties & fines will be credited to CFI as suggested by MoF. However, this requires amendment to WD&R Act, 2007. The detailed proposal for Act Amendment has already been sent to DF&PD. After amendment in Act, amount so collected if any, will be remitted to CFI.

Warehousing Development & Regulatory Authority

WDRA has again taken up the issue with the DF&PD vide letter dated 25.3.2021, 28.02.2023 and 30.06.2023. The reply of the DF&PD is awaited.

3. The cost of stationary and printing being consumables have been charged to revenue expenditure.
4. Capital Expenditure on purchase of the fixed assets made in connection with the discharge of the functions of the Authority has been shown as utilization of fund in Utilization Certificate and it is accounted for as fixed assets in the Books of Account and depreciation thereon is charged to Income & Expenditure Account.
5. Amount received as Grants-in-Aid from Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, Government of India, is accounted under the head Grant/Subsidies. Surplus/Deficit of Income over revenue expenditure is transferred to Corpus/Capital Fund.
6. The Accounts are maintained on accrual basis of Accounting whereas Receipts & Payments account is prepared on Cash Basis. The difference in Establishment & Administrative Expense of Income & Expenditure Account and Receipts & Payment Account is due to payment yet to be made.

Establishment Expenses (Amount in Rs.)

Particular	For the Year 2023-24	For the Year 2022-23
Establishment Expenses (As Per Schedule 20)	7,70,71,694	6,37,34,479
Less:- Closing Establishment Liabilities	60,20,451	51,45,579
Less:-Opening Establishment Assets	NIL	NIL
Net Payment	7,04,82,893	5,85,88,900

Administrative Expenses (Amount in Rs.)

Particular	For the Year 2023-24	For the Year 2022-23
Administrative Expenses (As Per Schedule 21)	12,86,64,294	10,13,05,300
Less:- Closing Administrative Liabilities	1,83,77,516	1,17,61,851
Less:-Opening Administrative Assets	3,72,248	2,71,504
Net Payment	10,99,14,530	8,92,71,945

7. The WDRA has entered into Memorandum of Understanding (MOU) on 30th March, 2016 with National Cooperative Union of India (NCUI) for taking office premises on lease of 56 years (from the date of occupation) on the 4th floor of NCUI building at 3, Siri Institutional Area, August Kranti Marg, New Delhi-110016. WDRA has paid a sum of Rs.17.42 Crore.

8. As per MOU dated 30th March, 2016, it has been agreed between the parties that if the period of tenancy is reduced/

Warehousing Development & Regulatory Authority

shortened (from the agreed period of 56 years) on account of inability or refusal to obtain permission of Income Tax Authorities, Delhi Development Authority or failure/ refusal of Registration of the Lease Deed by NCUI or for any other reason whatsoever, then in the said eventuality, the NCUI shall pay to the WDRA by way of refund of total amount paid, the sum equivalent to the unexpired lease period in the worksheet, as per the sheet attached with the MOU. Necessary lease deed between NCUI and WDRA has been registered on 1st February, 2019.

9. Provisions for Gratuity and Leave Encashment in respect of regular employees have been made on the basis of actuarial valuation report. Assumptions considered in the valuation are as under:-

Membership Data	
Number of Members	2
Total monthly salary	Rs. 2.44 Lakh
Average Past Service (Years)	7.13
Average age (Years)	53.85
Valuation Method	
	Projected Unit Credit Method
Actuarial Assumption	
Mortality & Morbidity Rate	100% of IALM (2012-14)
Discount Rate	7.07 % p.a.
Salary Escalation	8%
Benefit Value (Gratuity ceiling)	Rs. 20,00,000

10. The fully depreciated assets have been kept with written down value (WDV) of Rs. 1/- to recognise in the books of accounts.
11. All the income earned by WDRA during the financial year has been shown as liability and transferred to Sundry Payable Account under schedule-7 in view of CAG observation being payable to Government of India. (Refer sl. No.2 above)
12. Interest earned of Rs 38,50,220/- on grant account are shown in sundry payable account for onwards transfer to Government account as per GFR 230(B).
13. Security Deposit received from the warehousemen in the form of FDRs/Bank Guarantees/F-Bonds as on 31.3.2024 is Rs. 203.31 Crores.
14. Opening balances/ Corresponding Figures for previous year have been regrouped/ rearranged/re- casted wherever necessary.

Checked & Verified

वीरेश कुमार गुप्ता / CA Viral Kumar Gupta

साझेदार / Partner

मनोज मोहन एन्ड एसोसिएट्स

Manoj Mohan & Associates

एच-18ए, सेक्टर-27, रोएस/F-18A, Sector-27, Noida

Internal Auditor

मनीश कुमार जैन / MANISH KUMAR JAIN

अवर सचिव / Under Secretary

भंडारण विकास और विनियमन प्राधिकरण
 Warehousing Development and Regulatory Authority
 (भारत सरकार / Government of India)

टोलु बारा, पई दिल्ली-16 / Hauz Khas, New Delhi-16

WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY
4th Floor, NCUI Building, August Kranti Marg, Hauz Khas, New Delhi



RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED ON 31.03.2024

RECEIPTS		Current Year	Previous Year	PAYMENTS		Current Year	Previous Year
I. OPENING BALANCES				I. EXPENSES			
a) Cash in hand			-	a) Establishment Expenses *		70,482,893	58,182,042
b) Bank Balance				i) Corresponding to Schedule 20			
(i) In Current Account (FNB)	8753820	34,866,415		ii) Administrative Expenses**		329,914,530	80,271,945
(ii) In Deposit Account	1145663	746,846		iii) Corresponding to Schedule 21			
(iii) In Saving Account (Canara Bank)		113,874,904		b) Payments made against funds for various projects			
(iv) In Fixed Account (SBI)	134,830,285	3,477,811					
II. GRANT RECEIVED				II. INVESTMENTS AND DEPOSITS MADE			
a) From Govt. of India				a) Out of Earned/Investment Funds			
(i) In Salary Fund	78,000,000	62,579,000		b) Out of Own Funds (Investments-Others)			
(ii) In General Fund	113,000,000	89,117,000					
b) From State Govts.				a) Expenditure on Fixed Assets and Capital Work-in-Progress			
c) From Other Sources (Details)				i) Purchase of Fixed Assets	302260	1,818,931	
i) Grants for capital and revenue exp. To be shown separately				ii) Expenditure on Capital Work-in-Progress			
III. INCOME FROM SALES & SERVICE				V. REFUND OF TREASURY MONEY/SAVES			
a) Income from Sales				a) To the Govt. Of India			
b) Income from Service				b) To the State Govt.			
IV. INCOME FROM INVESTMENT				c) To other Providers of Funds			
a) Earned/Investment Funds				VI. Interest Paid			
b) Own Funds (Other Investment)				VI. Other Payments			
V. INCOME FROM ROYALTY ETC.				- Advance to Others (Suppliers)	909258	1,496,453	
a) Royalty				- Prepayments	109594	266,898	
b) Publication				- TA Advance	77875	8,000	
c) Others				- LTC Advance			
VI. INTEREST RECEIVED				- Other Advance			
a) On Term Deposit	9,241,118	61,652		- Temporary Advance			
b) On Bank Deposits (Savings)				- Temporary Advance-refundable	30,000	98,150	
i) FNB	3,888,882	524,254		- Refund of FMD			
ii) Canara Bank		7,846,464		- Refund of Security Deposit	55,000		
iii) SBI	3,965	151,265		- Refund of Warehouse/Inspection Agency Reg./Renewal Fees (Sundry Payable)	175,000	127,500	
c) On Loans and Advances				- Payment to Other Opening Current Liability	18,798,715	13,371,026	
d) On Others				- Payment for inspection of FCI Warehouses			
VII. FEE & SUBSCRIPTIONS				VII. Closing Balances			
a) Entrance Fee				a) Cash in Hand			
b) Annual Fee-Subscription	3,080,000	2,800,000		b) i) In current Accounts (FNB)	14,471,577	5,731,633	
c) Warehouse Inspection Agency Reg./Renewal Fees	1,823,932	2,480,130		ii) In Deposits Accounts/Fixed Deposit	1,694,280	1,145,663	
d) Seminar Prog. Fee				iii) Saving Accounts (Canara Bank)			
e) Casualty Fee				iv) Saving Accounts (SBI)	151,187,828	134,530,285	
f) Inspection Agency Equipment Fee		155,000					
g) Other Fee							
VIII. OTHER INCOME							
a) Misc Receipts	44,028	3,680					
b) DMD							
c) Security Deposit	4,100,000	71,363					
d) State cheque		699,681					
e) Sale of Fixed assets		47,271					
f) Amount Received from (FCI)		6,727,580					
i) TA Advance							
ii) LTC Advance							
iii) Other Advance							
iv) Temporary Advance							
Total		367,428,810	338,426,534	Total		367,428,810	310,426,314

गृह सचिव श्री/मुख्य अधिकारी
 (सचिव/सदस्य)
 गृह सचिव श्री/मुख्य अधिकारी
 (सचिव/सदस्य)
 Warehousing Development and Regulatory Authority
 (सरकार/सरकार/सरकार)
 4th Floor, NCUI Building, August Kranti Marg, Hauz Khas, New Delhi-16

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Checked & Verified
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 Warehousing Development and Regulatory Authority
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 4th Floor, NCUI Building, August Kranti Marg, Hauz Khas, New Delhi-16
Internal Auditor



महा निदेशक लेखा परीक्षा
(कृषि, खाद्य एवं जल संसाधन), नई दिल्ली
Director General of Audit
(Agriculture, Food & Water Resources), New Delhi



गोपनीय

रिपोर्ट/2-273/डी.जी.ए./सी.इ./ए.एफ.&डब्ल्यू.आर/Acts/WDRA/2024-25/

दिनांक :- 21/11/2024

सेवा में,

अवर सचिव,

उपभोक्ता मामले, खाद्य और सार्वजनिक वितरण मंत्रालय,

कृषि भवन, डॉ राजेंद्र प्रसाद रोड,

नई दिल्ली- 110001.

विषय: वर्ष 2023-24 के लिए भांडागारण विकास और विनियामक प्राधिकरण (WDRA), नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय/महोदया,

मैं भांडागारण विकास और विनियामक प्राधिकरण (WDRA), नई दिल्ली के वर्ष 2023-24 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न कर रहा हूँ। संसद को प्रस्तुत कर दस्तावेज को 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।

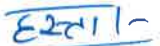
कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करे कि 2023-24 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने 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 कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करे।

“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 हो”।

भवदीय,

संलग्न: यथोपरी


(विवेक कुमार भास्कर)
निदेशक (प्रतिवेदन)

1. प्रमाणित वार्षिक लेखे की प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाण पत्र की प्रति सहित अध्यक्ष, भांडागारण विकास और विनियामक प्राधिकरण (WDRA), एनसीयूआई भवन, चौथी मंजिल, 3, सीरी इंस्टीट्यूशनल एरिया, अगस्त क्रांति मार्ग, हौजखास, नई दिल्ली-110016 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है। वार्षिक लेखाओं की हिंदी प्रति की एक 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।
2. प्रमाणित वार्षिक लेखे की प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित प्रधाननिदेशक (स्वायत निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली - 110124 को अग्रेषित की जाती है। यह महानिदेशक लेखापरीक्षा, केन्द्रीय व्यय (कृषि खाद्य एवं जल संसाधन) के अनुमोदन से जारी किया जा रहा है।

विवेक
21-11-24

(विवेक कुमार भास्कर)
निदेशक (प्रतिवेदन)

Separate Audit Report of the Comptroller & Auditor General of India on the accounts of Warehousing Development & Regulatory Authority, New Delhi for the year ended 31 March 2024

We have audited the attached Balance Sheet of Warehousing Development & Regulatory Authority (WDRA), New Delhi for the year ended 31 March, 2024 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 38(2) of Warehousing (Development and Regulation) Act, 2007 (37 of 2007). These financial statements are the responsibility of the Warehousing Development & Regulatory Authority'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 and 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. The Audit observations on financial transactions with regard to compliance with the Laws, Rules, and regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc. if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted accounting principles 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 explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are drawn up in the format as prescribed by the Ministry of Finance, Government of India.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by Warehousing Development & Regulatory Authority as required under section 38 (1) of the Warehousing (Development and Regulation) Act, 2007 in so far as it appears from our examination of such books.

iv. We further report that:

A. General

A.1 Unspent grant amounting to Rs.1.45 crore for the year ended 31 March 2024 should have been refunded to the Ministry. However, the Authority has neither refunded the unspent grant nor shown it as refundable to the Ministry in Schedule-7 under Current Liabilities.

The comment is being issued since 2020-21. However no corrective action has been taken by the Management.

A.2 The audit of WDRA is being conducted by the CAG of India for which provision of audit fee should be made in accounts. However, no provision was made for audit fees in the Annual Accounts 2023-24.

A.3 WDRA has an amount of Rs.13.96 crore (Schedule-7) by way of fee and subscription which was to be credited to Consolidated Fund of India (CFI). This amount has not been transferred to CFI and kept in a separate account with itself. The comment has been repeatedly raised in the SAR of WDRA for the last many years. However, no corrective action has been taken yet.

The issue regarding deposit of receipts of WDRA in the form of fees, income, charges etc. to CFI, was taken up by Department of Food & Public Distribution (DF&PD) with Department of Economic Affairs (DoEA), GoI. DoEA has suggested that above receipts of WDRA would be deposited every month in the Public Account of India in the dedicated WDRA Fund and to deposit penalty and fines in CFI.

Audit observed that WDRA has not yet maintained the WDRA fund nor transferred the amount to the Fund and non-creation of Fund is violation of guidelines and advice issued vide Department of Economic Affairs, Ministry of Finance.

B. Grants-in-aid

During 2023-24, WDRA received Rs.20.10 crore grant in aid from the Ministry of Consumer Affairs, Food & Public Distribution. It had opening balance of Rs.0.97 crore from the previous year. WDRA also had internal receipts of Rs.0.39 crore. Out of

total available amount of Rs.21.46 crore, expenditure of Rs.20.01 crore was incurred during the year, leaving a balance of Rs.1.45 crore at the end of the year i.e., on 31 March 2024.

C. Management Letter

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

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report agree with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanation 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 they relate to the Balance Sheet of the state of affairs of the Warehousing Development & Regulatory Authority (WDRA), New Delhi as at 31 March 2024; and
 - b. In so far as they relate to the Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of C&AG of India

Place: New Delhi

Date: 21.11.2024

22
21/11/2024

(Sandeep Lall)
Director General of Audit,
Central Expenditure (Agriculture Food & Water Resources)

Annexure

1. Adequacy of Internal Audit System

The internal audit of the WDRA for the period 2019-20 to 2021-22 was conducted by the Pr. Account Office of the Ministry of Consumer Affairs, Food & Public Distribution and ten paras are outstanding. The internal audit for the year 2023-24 was not conducted.

2. Adequacy of the Internal Control System

Consolidated Fixed Assets Register was not maintained as per GFR.

3. System of Physical Verification of Assets

The physical verification of stores and fixed assets, viz. Furniture & Fixture and Computer & accessories has been conducted up to 31st March 2024. 88 lost books were not available for physical verification of Library Books for the year 2023-24.

4. System of Physical Verification of Inventory

Physical verification of inventories like books and publication, stationery and consumable items had been conducted up to 31st March 2024.

5. 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 2024.

Management Letter

1. Four balances amounting to Rs.35,000/-, Rs.45,000/-, Rs.70,000/- and Rs.30,000/- were reflected in the details of sundry creditors for the period 2021-22 respectively which are more than one and half years old. These figures need to be reconciled.
2. The amount of Rs.1,00,000/- was reflected as withheld from Party's Bills in the details of others current liabilities for the period 2023-24 and it was shown in previous year's accounts too. This figure needs to be reconciled.
3. As per Schedule on Fixed Assets (Schedule 8), deduction from the fixed assets amounting to Rs.9.64 lakh was made during the year. The bifurcation of deduction made was not disclosed in the Notes to accounts to enable scrutiny of the exact depreciation charged. Depreciation of Rs. 50.71 lakh was also charged on the fixed assets. The bifurcation and calculation sheet of total depreciation charged was not made available to Audit to enable scrutiny of the exact depreciation charged and to get the true & fair picture of fixed assets at the end of year.

सिद्धेश
21.11.24

Director (Report)

WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY
Reply/comments of WDRA on the Separate Audit Report of the C&AG on the Accounts for the
Financial Year ended on 31.03.2024

Observation No.	Audit Observations	Reply to Audit Observations
<p>A. General</p> <p style="text-align: center;">A.1</p> <p style="text-align: center;">A.2</p> <p style="text-align: center;">A.3</p>	<p>Unspent grant amounting to RS.1.45 crore for the year ended 31 March 2024 should have been refunded to the Ministry. However, the Authority has neither refunded the unspent grant nor shown it as refundable to the Ministry in Schedule-7 under Current Liabilities.</p> <p>The comment is being issued since 2020-21. However no corrective action has been taken by the Management.</p> <p>. The audit of WDRA is being conducted by the CAG of India for which provision of audit fee should be made in accounts. However, no provision was made for audit fees in the Annual Accounts 2023-24</p> <p>WDRA has an amount of Rs.13.96 crore (Schedule-7) by way of fee and subscription which was to be credited to Consolidated Fund of India (CFI). This amount has not been transferred</p>	<p>The balance amount of Rs 1.45 Crore includes Crore including Rs 0.38 crore towards interest, payable to Government Account. WDRA has accounted Rs 0.39 crore into payable account, and written letter to DFPD to provide account details. however, transfer of amount is pending due to account detail is not received from DFPD</p> <p>Account of the Authority is on accrual basis. The balance unspent amount has been intimated to the Ministry vide this office letters No. G-28/1/2019-A&F2037 dated 21.8.2024. The unspent amount of Rs. 1.06 crore (1.45 Crore less interest amount of Rs 0.39 Crore). The amount has been spent during 2024-25. Therefore, it was not treated as a current liability of the Authority. The amount was needed for the salary, works/activities already completed in the previous year and was therefore, required to be retained. Therefore, there was no understatement of current liabilities and overstatement of Capital Fund. This amount of Rs. 1.06 crore has already been spent during the current financial year 2024-25.</p> <p>The Audit team nominated for accounts certification/Accounts audit of Warehousing Development and Regulatory Authority (WDRA) for the year 2023-24 vide letter dated 25.07.2024. The team have conducted audit from 25.07.2024 to 07.08.2024 and also submit the bill for Rs 1,89,800/- towards audit fee on 07.08.2024.</p> <p>As there are no pre information for fee to be payable to CAG, this amount has been paid in current FY 2024-25.</p> <p>It may be mentioned that all the receipts (other than Grants) on account of registration fee, renewal fee etc, interest from Canara Bank/SBI bank and security deposits are deposited in the Canara Bank/ SBI Bank. Security deposit amount is not payable to Government as</p>

to CFI and kept in a separate account with itself. The comment has been repeatedly raised in the SAR of WDRA for the last many years. However, no corrective action has been taken yet. The issue regarding deposit of receipts of WDRA in the form of fees, income, charges etc. to CFI, was taken up by Department of Food & Public Distribution (DF&PD) with Department of Economic Affairs (Do EA), Gol, DoE A has suggested that above receipts of WDRA would be deposited every month in the Public Account of India in the dedicated WDRA Fund and to deposit penalty and fines in CFI. Audit observed that WDRA has not yet maintained the WDRA fund nor transferred the amount to the Fund and non-creation of Fund is violation of guidelines and advice issued vide Department of Economic Affairs, Ministry of Finance

it is refundable to the warehousemen/ others. The refundable amount to Government as on 31.3.2023 amounts to Rs.13.96 crore only including accrued interest of Rs. 3.73 crore. This has been shown under head "26000.01BBB-4 Sundry Payable" in Schedule-7 Current Liabilities and Provisions.

The issue regarding deposit of receipts of WDRA in the form of fees, income, charges etc. was taken up by Department of Food & Public Distribution (DF&PD) with Department of Economic Affairs (DoEA), GOI. DoEA has suggested that above receipts of WDRA would be deposited every month in the Public Account of India in the dedicated WDRA Fund and to deposit penalty and fines in CFI.

A meeting was held with DFPD in the above regard. WDRA agreed to the proposed accounting procedure of DoEA to constitute WDRA Fund in Public Account of India and proposed to deposit all its receipts in the form of fees, charges etc. in the Public Account of India under WDRA Fund. It was also suggested by WDRA that in compliance to Section 37(1)(a) of the W(D&R), Act, 2007, the Grant in aid shall be deposited in the WDRA Fund in the Public Account and immediately transferred to WDRA's bank account for meeting operational expenses by DFPD without any further appropriation from Parliament. A letter no. G-25020/6/2019/-NIC/2322 dated 25.03.2021 in this regard was sent by WDRA to DFPD. seeking to operationalize this arrangement Reminders on the same have been sent to DFPD on 28.02.2023 and 30.06.2023.

It is also agreed by WDRA to deposit all sum realised by way of penalties and fines to Consolidated Fund of India (CFI). However, operationalization of this requires the amendment to W(D&R) Act, 2007. In this regard, the proposal for amendment to W(D&R) Act, 2007 is in process.

This has been elaborately explained/disclosed under para (2) in Schedule 25- Notes to Accounts. Further, this was explained and related correspondence were also shown to the Audit.

WDRA will implement the advice of DF&PD and transfer the entire amount on account of receipts except security deposit/EMD on receipt of the reply from DFPD to our letter No. G-25020/6/2019-NIC/2322 dated 25.03.2021 and the proposed Public account is created by the Government. Deposit of fines, if any, in the CFI can be done on amendment of the W(D&R) Act, 2007. WDRA has therefore taken all actions in this regard

Management Letter		
1	<p>Four amount of Rs.35,000/-, Rs.45,000/-, Rs.70,000/- and Rs.30,000/- was reflected in the details of sundry creditors for the period 2021-22 respectively which is more than one and half years old. These figures need to be reconciled.</p>	<p>We acknowledge the observation made by the CAG regarding the outstanding amounts reflected in the sundry creditors account for the period 2021-22.</p> <p>We have reconciled the amounts of Rs. 35,000, Rs. 45,000, Rs. 70,000, and Rs. 30,000, and found that: - Rs. 35,000, Rs 45,000/-, Rs 70,000/- and Rs 30,000/- relates to inspection of warehouses and is payable as on 31.03.2024.</p>
2	<p>An amount of Rs.1,00,000/- was reflected as Withheld from Party's Bills in the details of others current liabilities for the period 2023-24 and it was shown in previous year's accounts too. This figure needs to be reconciled.</p>	<p>The issue regarding the withheld amount of ₹1,00,000/- has been noted, and WDRA will ensure compliance by:</p> <ol style="list-style-type: none"> 1. Conducting a thorough reconciliation of the withheld amount. 2. Verifying the reason for the withholding and its current status. 3. Taking necessary actions to resolve the issue, including making adjustments to the financial records if required.
3	<p>As per Schedule on Fixed Assets (Schedule 8), deduction from the fixed assets amounting to Rs.9.64 lakh was made during the year. The bifurcation of deduction made was not disclosed in the Notes to accounts to enable scrutiny of the exact depreciation charged. Depreciation of Rs. 50.711akh was also charged on the fixed assets. The bifurcation and calculation sheet of total depreciation charged was not made available to Audit to enable scrutiny of the exact depreciation charged and to get the true & fair picture of fixed assets at the end of year</p>	<p>WDRA scraped defunct/obsolete or not in use condition assets, and cost of Rs 9.63 Lakhs of these assets was deducted from cost of assets and also depreciation of Rs 9.60 Lakhs was also deducted from accumulated depreciation of these assets. The same is available in available in schedule 8. The list of these assets was shared to audit during audit, however, the same can also be verified during next audit.</p> <p>Depreciation of Rs 50.71 Lakhs also provided in accounts, same is shown in schedule -8. Details list of assets was presented to auditors during audit, however, the same can also be verified during next audit.</p>



REGISTER YOUR WAREHOUSE WITH WDRA TO ADD VALUE TO YOUR WAREHOUSING BUSINESS

WDRA introduced online registration of warehouses and eNWR system



- Online warehouse registration portal for face-less and hassle-free registration
- Only registered warehouses can issue electronic Negotiable Warehouse Receipts (eNWRs)
- Established system of grievance redressal/dispute resolution
- Free training for warehouse personnel
- Easy terms of registration for warehouses promoted by PACCS/FPOs/SHGs
- Greater trust on registered warehouses due to WDRA standards and regulatory compliances





Warehousing Development and Regulatory Authority

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