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Warehousing Development & Regulatory Authority

ANNUAL REPORT 2021-22



**Warehousing Development
and Regulatory Authority**

Government of India



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



Warehousing Development and Regulatory Authority

Government of India

**Annual Report
2021-22**

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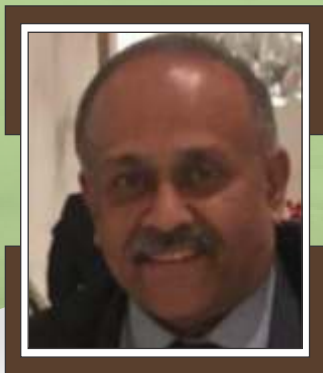
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CHAIRMAN'S STATEMENT

It is my privilege to forward the Annual Report 2021-22 of 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 provisions of the Warehousing (Development & 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 the initiatives taken on various issues.

During the year under report, WDRA adopted a strategy of active advocacy with banks to lend against the electronic Negotiable Warehouse Receipt (e-NWR) in view of its manifold advantages and safety. This has yielded good results as evident from the increase in pledge financing against e-NWRs. Further, WDRA also improved its outreach programs significantly in the year to improve warehouse registration and advocate benefits of the eNWR ecosystem among all stakeholders. All said, during 2021-22, WDRA registered 610 warehouses with a cumulative capacity of 64.99 lakhs MT. 94737 eNWRs for 8.62 lakhs MT of stocks were issued by registered warehouses during the year. WDRA also organized 13 warehouseman training programmes for capacity building and 177 farmers' awareness programmes to disseminate knowledge about WDRA and eNWRs among farmers and depositors. Two stakeholders workshops were conducted on the proposals to amend the Warehousing (Development & Regulation) Act, 2007.

The audited Annual Statement of Accounts for the Financial Year 2021-22 along with the Report of the Comptroller and Auditor General of India are included in the report.

With the plethora of initiatives taken by WDRA, I am sure WDRA will be able to serve all stakeholders in an increasingly better manner in times to come.

New Delhi
Date :


[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 as the Chairperson or Member after he has attained the age of sixty five years.

Shri T K Manoj Kumar took charge as Chairperson, Warehousing Development and Regulatory Authority (WDRA) on 22nd November, 2021. Earlier Shri Harpreet Singh, Member was entrusted with the additional charge of the post of Chairperson with effect from 10th June, 2021 after demitting office by P Srinivas, Member and Chairman (I/c). Shri Mukesh Kumar Jain assumed the charge of Member in WDRA on 23.03.2022.

List of the Chairperson and Members of the Authority during the year 2021-22 is given below.

Name	Tenure
Shri T K Manoj Kumar, Chairperson	Since 22.11.2021
Shri Harpreet Singh, Member	As Member since 21.2.2020. Additional charge of Chairperson from 10.6.2021 to 21.11.2021.
Sh. P. Srinivas, Member	As Member since 10.1.2017 to 9.6.2021. Additional charge of Chairperson from 10.9.2019 to 9.6.2021.
Shri Mukesh Kumar Jain, Member	Since 23.03.2022

1.3 Organisation

The sanctioned strength of staff and the number of staff in position in the Authority as on 31st March, 2022 is given in Chapter-V of the Report.

1.4 Mission, Vision and Objectives

The mission of the Authority is to establish a Negotiable Warehouse Receipt (NWR) system for all commodities including agricultural commodities through a network of registered warehouses throughout the country, making the NWR a prime tool of trade and facilitate finance against it and at the same time allow the banks to improve the quality of their lending portfolio as well as enhance their interest in lending in respect of goods deposited in the registered warehouses.

The NWR system is expected to improve the fiduciary trust of the depositors and the banks on the NWRs issued by the registered warehouses, increase liquidity in rural areas, encourage scientific storage and warehousing of goods, lower the cost of financing, promote shorter and efficient supply chains, enhance rewards for grading and quality and better price risk management. This would, in turn, result in higher returns to farmers and better services to consumers. The NWRs issued by the warehouses registered with the Authority are expected to help farmers to obtain pledge finance from Banks/NBFCs and thereby avoid distress sale of their produce. These NWRs can be traded as well as transferred through endorsement by the holder of the receipt. The NWRs can be beneficial for a number of other stakeholders also such as banks/ financial institutions, traders, commodity exchanges as well as depositors. The Act provides necessary administrative mechanism and legislative back up for regulating the warehouses issuing NWRs.

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 agricultural 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 warehousemen 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 NWRs. 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 regulate and ensure implementation of various provisions of the Act and to 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 duties and responsibilities of the warehouseman;
- (iii) to specify the qualifications, code of conduct and practical training for warehousemen and staff engaged in efficient conduct of warehousing business;
- (iv) to regulate the process of pledge, creation of charges and enforcement thereof in respect of goods deposited with the warehouse;
- (v) to make regulations laying down the standards for approval of certifying agencies for grading of goods;
- (vi) to determine the rate of, and levy, the fees and other charges for carrying out the provisions of this Act;
- (vii) to call for information from, undertaking inspection of, conducting enquiries and investigations including audit of the warehouses, and other organisations connected with the warehousing business;
- (viii) to regulate the rates, advantages, terms and conditions that may be offered by warehousemen in respect of warehousing business;
- (ix) 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;
- (x) to maintain a panel of arbitrators and to nominate arbitrators from such panel in disputes between warehouses and warehouse receipt holder;
- (xi) to regulate and develop electronic system of holding and transfer of credit balances of fungible goods deposited in the warehouses;

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 Negotiable Warehouse Receipt

Section 11 of the Act gives a broad framework of the contents of a NWR. Section 12 of the Act provides for negotiability of a warehouse receipt. The format of NWR was finalised by the Authority in consultation with the Indian Banks Association (IBA). The physical NWR books containing various security features were printed by the Security Printing and Minting Corporation of India Limited. The NWR books were being issued to the registered warehouses by the Authority to be issued against deposits. The physical NWRs have unique features such as anti-copy, endless text, fine line patterns and micro-printing with rainbow colouring.

1.9 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.

1.10 Electronic Negotiable Warehouse Receipts (eNWRs)

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 (e-NWR) on 26th September, 2017 to be issued by registered warehouses 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.

1.11 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 e-NWR information is provided by the Repository system.
- (iv) An eNWR has time validity.
- (v) All eNWRs can be traded through 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.

1.12 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.

1.13 Transformation Plan of the Authority

The Authority, with the approval of the Central Government, and in association 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 e-NWR ecosystem by licensing Repositories for creation and management of e-NWRs 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.

1.14 Meeting of the Authority.

During the year under report four meetings of the Authority were held on 5th April, 2021, 4th June, 2021, 28th Feb, 2022 and 30th March, 2022 and various agenda concerning the functioning of the Authority, Repositories, IT implementation as well as matters relating to Finance and HR were considered.

1.15 Meeting of the Warehousing Advisory Committee

During 2021-22, no meeting of the Warehousing Advisory Committee (WAC) was held.

1.16 Website of the Authority

Complete information on the Organisation structure, functions and activities of the Authority is available on the Authority's website '<https://www.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.

1.17 Advertisement and Publicity.

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

- 1) Azadi Ka Amrit Mahotsva – Importance of Warehousing Registration and benefits of eNWR
- 2) Surakshit Bhandaran - Samriddh Kisan

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.

1.18 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 also Outreach programs for stakeholders such as bankers, traders, Commodity Exchanges, State Government departments, etc. Details of such programs undertaken during 2021-22 are given in Chapter-III.

CHAPTER - II

Review of Policies and Programs relating to Agricultural Marketing and Warehousing

2. Introduction

Rich diversity of agro climatic conditions in the country has enabled the farmers to grow a wide variety of crops. Developments in agricultural production technologies, improvements in the 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 the farmers even though the cost of commodities has been going up over years. Farmers have fully realised that more than increasing production it is important to ensure better markets for their 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 facilities for a reasonably priced handling and transport of farmers produce, they intend to sell;
- iii. increase the share of primary producers (farmers) 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 has been widely understood as a process which starts with a decision to produce a saleable agricultural commodity and it involves all aspects of marketing system which 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 components of marketing discussed above.

2.1 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*	314.51

* As per 3rd Advance estimates as on 19.05.2022

Table 2.2 Production of Major Food grain crops

Crop/Group	Production in million tonnes		
	2019-20	2020-21	2021-22
Rice	118.87	124.37	129.66
Wheat	107.86	109.59	106.41
Nutri/Coarse Cereals	47.75	51.32	50.70
Pulses	23.03	25.46	27.75
Total	297.50	310.74	314.51

* As per 3rd Advance estimates as on 19.05.2022

2.2 Production of other major Agricultural Crops

As per the final estimates of 2020-21, the production of cotton was 35.25 million bales (each bale is weighing 170 kg) and sugarcane production was 405.40 million tonnes. As per the 3rd advance estimates, the production of cotton and sugarcane during 2021-22 is estimated to be 31.543 million bales and 430.499 million tonnes respectively. The production of Oilseeds, including groundnut, mustard and soybean for the year 2020-21 was 35.95 million tonnes which is marginally higher by 2.73 million tonnes than the production of 33.22 million tonnes recorded during 2019-20. As per the 3rd advance estimates the production of oilseeds during 2021-22 is estimated to be 38.50 million tonnes.

(Directorate of Economics and Statistics, Ministry of Agriculture and Farmers' Welfare Government of India as on 19.05.2022)

2.3 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 in case of MSPs.

The Union Budget for 2018-19 had announced the pre-determined principle to keep MSP at a level of one and half times of the cost of production. Accordingly, Government has increased the MSPs for all mandated Kharif, Rabi and other commercial crops with a return of at least 50 per cent over all India weighted average cost of production from the agricultural year 2018-19. In line with the same principle, Government has increased the MSP for all mandated kharif and rabi crops.

Table 2.3 Minimum Support Price (Rs. per quintal)

Sl. No.	Commodity	Variety	2018-19	2019-20	2020-21	2021-22	(#) increase in MSP 2021-22 over 2020-21	2022-23	(#) increase in MSP 2022-23 over 2021-22
	KHARIF CROPS								
1	PADDY	Common	1750	1815	1868	1940	72(3.9)	2040	100(5.2)
		Grade 'A'	1770	1835	1888	1960	72(3.8)	2060	100(5.1)
2	JOWAR	Hybrid	2430	2550	2620	2738	118(4.5)	2970	232(8.5)
		Maldandi	2450	2570	2640	2758	118(4.5)	2990	232(8.4)
3	BAJRA		1950	2000	2150	2250	100(4.7)	2350	100(4.4)
4	RAGI		2897	3150	3295	3377	82(2.5)	3578	201(6.0)
5	MAIZE		1700	1760	1850	1870	20(1.1)	1962	92(4.9)
6	ARHAR(Tur)		5675	5800	6000	6300	300(5.0)	6600	300(4.8)
7	MOONG		6975	7050	7196	7275	79(1.1)	7755	480(6.6)
8	URAD		5600	5700	6000	6300	300(5.0)	6600	300(4.8)
9	COTTON	Medium Staple	5150	5255	5515	5726	211(3.8)	6080	354(6.2)
		Long Staple	5450	5550	5825	6025	200(3.4)	6380	355(5.9)
10	GROUNDNUT		4890	5090	5275	5550	275(5.2)	5850	300(5.4)
11	SUNFLOWERSEED		5388	5650	5885	6015	130(2.2)	6400	385(6.4)
12	SOYABEEN (yellow)		3399	3710	3880	3950	70(1.8)	4300	350(8.9)
13	SESAMUM		6249	6485	6855	7307	452(6.6)	7830	523(7.2)
14	NIGERSEED		5877	5940	6695	6930	235(3.5)	7287	357(5.2)
	RABI CROPS								
15	WHEAT		1840	1925	1975	2015	40(2)		
16	BARLEY		1440	1525	1600	1635	35(2.2)		
17	GRAM		4620	4875	5100	5230	130(2.5)		
18	MASUR (LENTIL)		4475	4800	5100	5500	400(7.8)		
19	RAPESEED & MUSTARD		4200	4425	4650	5050	400(8.6)		
20	SAFFLOWER		4945	5215	5327	5441	114(2.1)		
21	TORIA		4190	4425	4650	5050	400(8.6)		
	OTHER CROPS								
22	COPRA (Calendar Year)	Milling	7511	9521	9960	10335	375(3.8)	10590	255(2.5)
		Ball	7750	9920	10300	10600	300(2.9)	11000	400(3.8)
23	DE-HUSKED COCONUT (Calendar Year)		2030	2571	2700	2800	100(3.7)	2860	60(2.1)
24	JUTE		3700	3950	4225	4500	275(6.5)	4750	250(5.6)

#Figures in brackets indicate percentage increase

Source: Cabinet Committee on Economic Affairs (CCEA) Posted On: 08 JUN 2022 by PIB Delhi

2.4 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 foodgrains 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 22 commodities, but effectively price support operations are undertaken primarily for wheat, rice and pulses. In order to ensure supply of quality foodgrains 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.

2.5 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	2018-19	2019-20	2020-21	2021-22
Wheat	357.95	341.33	389.92	433.32
Rice	443.99	519.97	602.45	589.78*
Total	801.94	861.30	992.37	1023.10

*KMS 2021-22 is under progress, data upto 31.07.2022

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

2.6 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 will be 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:-

2.6.1 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 details of procurement of pulses made under PSS during the years from 2017-18 are detailed below.

Table 2.5

TENTATIVE DETAILS OF PULSES, OILSEEDS AND COPRA PROCURED AT MSP UNDER PSS FROM 2017-18 TO 2021-2022 (AS ON 24.02.2022) (in MT)					
CATEGORY/ COMMODITY PULSES	2017-18	2018-19	2019-20	2020-21	2021-22*
GRAM	-	27,69,430.16	7,76,406.21	21,58,434.06	6,36,905.98
MASOOR	-	2,46,943.85	56,237.87	1,433.88	18.35
MOONG	4,07,309.18	3,06,960.29	1,66,051.49	20,842.13	2,29,137.98
TOOR	8,73,758.62	2,91,000.87	5,47,272.15	11,004.46	11,680.36
URAD	2,92,413.90	5,60,980.85	18,373.23	137.16	2578.07
TOTAL PULSES	1573481.7	4175316.02	1564340.95	2191851.69	880320.74

OIL SEEDS					
GROUNDNUT	10,46,970.39	7,19,829.94	7,21,205.04	2,86,041.56	1,53,556.73
MUSTARD SEED	12,040.59	8,73,661.00	10,88,945.26	8,03,843.64	0.68
SESAMUM SEED	3739.77	-	-	-	-
SOYABEAN	72,280.74	19,483.02	10,677.68	3.69	-
SUNFLOWERSEED	6,539.04	2,745.43	3,336.33	5,267.08	3885.72
TOTAL OILSEEDS	11,41,570.53	16,15,719.39	18,24,164.31	10,95,155.97	1,57,443.72
COPRA					
Ball COPRA	-	-	0.18	5,053.34	-
Milling COPRA	-	-	313.66	35.58	32.95
TOTAL COPRA	-	-	313.84	5088.92	32.95
GRAND TOTAL	27,15,052.23	57,91,035.41	33,88,819.10	32,92,096.58	10,37,797.41

Note:

- (I) Procurement of pulses at MSP had also been done under Price Stabilisation Fund operated by DoCA which is excluded
- (ii) During the year 2018-19 Price Deficiency Payment Scheme (PDPS) was implemented in the state of Madhya Pradesh for the quantity of 16.83 LMT of soyabean
- (iii) The year wise procurement is for the corresponding season of KMS and RMS (Including summer Crops)
- (iv) *Procurement upto 24.02.2022.

(Source: Information received from the Department of Agriculture and Farmers Welfare, Government of India.)

2.6.2 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.

2.6.3 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 the 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.

2.7 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 188.02million tons 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 million tonnes
1.	Food Corporation of India (FCI) (excluding Covered And Plinth (CAP) and the capacity hired from CWC,SWCs, State agencies and private) Source: https://fci.gov.in/storages.php?view=286	14.82
2.	Central Warehousing Corporation (CWC) Source: https://cewacor.nic.in/MasterStatic/CWCataGlance	11.54
3.	State Warehousing Corporations (SWCs) (excluding CAP storage) Source: Department of Food and Public Distribution	45.02
4.	Other State Agencies (excluding CAP storage) Source: NABARD survey data	14.75
5.	Cooperative Sector Source: National Cooperative Development Corporation (NCDC)	16.57
6.	Private Sector Source: Ministry of Agriculture & Farmers Welfare and DFPD	85.32**
	Total	188.02

**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

2.8 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:

2.8.1 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 Storage Capacity assisted under Agricultural Marketing Infrastructure sub-scheme of ISAM, state-wise as on 30.09.2021 is as follows:

Table 2.7

Sl. No.	State	No. of projects	Capacity (MT)
1	Andhra Pradesh	1434	5774816
2	Arunachal Pradesh	1	945
3	Assam	339	1048147
4	Bihar	1086	706051
5	Chhattisgarh	598	1946917
6	Goa	1	299
7	Gujarat	11970	4964855
8	Haryana	2279	6793655
9	Himachal Pradesh	88	30826
10	Jammu & Kashmir	15	88027
11	Jharkhand	35	182708
12	Karnataka	4673	3948654
13	Kerala	209	105903
14	Madhya Pradesh	4404	12880328
15	Maharashtra	3669	6938524
16	Meghalaya	16	21012
17	Mizoram	1	302
18	Nagaland	36	32814
19	Odisha	695	1019830
20	Punjab	1761	6814459
21	Rajasthan	1585	3097690
22	Tamilnadu	1195	1435980
23	Telangana	852	5003968
24	Tripura	5	28764
25	Uttar Pradesh	1183	5600253
26	Uttarakhand	291	786272
27	West Bengal	2564	1614834
	Total	40,985	7,08,66,833

(Source: Ministry of Agriculture & Farmers Welfare)

2.8.2 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 152.74 LMT under the PEG scheme, a storage capacity of 144.67 LMT has been completed as on 31.03.2022

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 11.125 LMT had been completed upto 31.03.2022.

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 (1,17,680 MT by FCI and a capacity of 46,495 MT by State Governments). This scheme has been extended for 6 years from 01.04.2017 to 31.03.2023. A total capacity of 92,760 MT (65,870 MT by FCI and 26,890 MT by State Governments) has been created from 01.04.2017 to 31.03.2022.

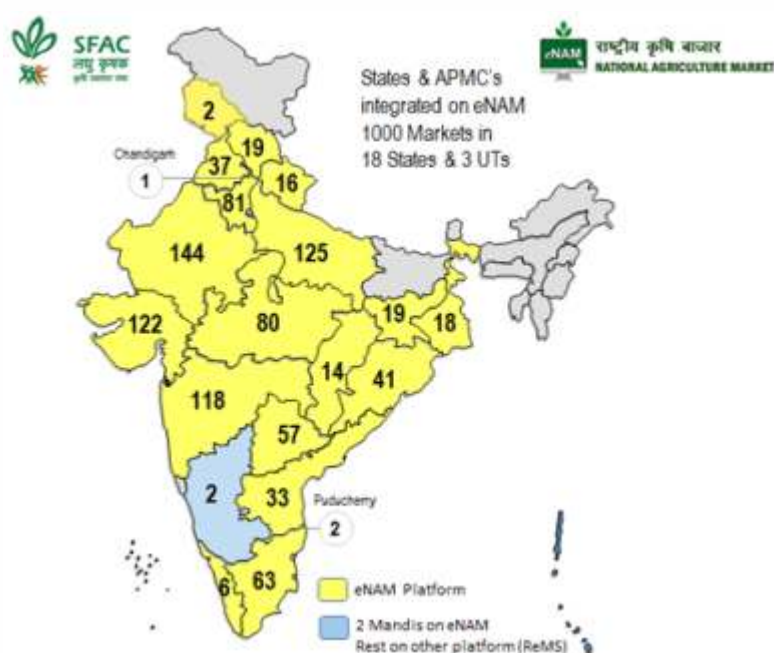
2.9 Warehousing Capacity in Cooperative Sector

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 created in cooperative sector through NCDC funding up to 31.03.2022 was 16.568 Million MT with 68006 warehouses/godowns spread across the country. Out of this, around 30,000 MT capacity were added during 2021-22 by the cooperative societies assisted by National Cooperative Development Corporation (NCDC).

2.10. 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 Government has 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 1,000 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 193 agriculture commodities. e-NAM has witnessed a turnover of 4.50 Crore MT trade volumes of agricultural commodities worth Rs.1,38,521 Crore till 29th June, 2021. Total 1,000 Mandis from 18 States and 3 UTs have been on boarded on e-NAM. Since the launch of the e-NAM Scheme, more than 1.73 Crore farmers, 2.29 lakh traders, 1.05 lakh Commission Agents and 2,189 FPOs have registered themselves on e-NAM platform.



State	Integrated Mandis
Andhra Pradesh	33
Chandigarh	1
Chhattisgarh	14
Gujarat	122
Haryana	81
Himachal Pradesh	19
Jammu	02
Jharkhand	19
Karnataka	02
Kerala	06
Madhya Pradesh	80
Maharashtra	118
Odisha	41
Puducherry	2
Punjab	37
Rajasthan	144
Tamil Nadu	63
Telangana	57
Uttar Pradesh	125
Uttarakhand	16
West Bengal	18
Total	1,000

(Source: eNAM website)

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.

2.11 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, 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.

2.12 Interest Subvention Scheme on Crop loans extended to Post Harvest.

The Government of India is implementing the Interest Subvention Scheme 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. 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 2% interest subvention, the farmers are also provided 3% additional interest subvention on prompt repayment of crop loan on or before the due date, thus making the effective rate of interest to 4% in case of such farmers.

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 along with benefit of ISS and PRI on loans upto Rs. 2 lakh per annum. Interest subvention of 2% and prompt repayment incentive 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 being 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.

2.13 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.

2.14 Orienting Banks towards electronic negotiable Warehouse Receipt System

Apart from Indian Banks Association, a number of interactions have also taken place between WDRA and representatives of various Public and Private sector Banks on relevance and need to resort to pledge finance only against NWRs/eNWRs. Concerned officers of major Banks were given a detailed presentation on online process of registration and regulation of warehouses issuing NWRs as well as the process of creation and management of eNWRs by repositories, particularly the pledge management. Having been fully convinced of the security features of eNWRs and its transparency/transferability, some of these banks have already initiated the process of on-boarding with the repositories and accepting eNWRs for pledge financing. A substantial increase in pledge finance against WDRA regulated e-NWRs has been seen in 2019-20, 2020-21 and the year under report 2021-22.

Table 2.8

Sl. No.	Financial year	Pledge/ Loan against e-NWRs (Rs. in Crore)
1	2019-20	466.47
2	2020-21	730.72
3	2021-22	1491.60

CHAPTER - III

3. 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 e-NWRs 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 two 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 Receipts (e-NWRs) was also launched by the Authority. Two Repositories were registered by the Authority to facilitate creation and management of e-NWRs. Other major steps taken by the Authority included notification on security deposit, digitization of the process of allotment of warehouse inspection to empaneled agencies, putting in place a robust monitoring system for the registered warehouses and process for online monitoring of various key transactions in registered warehouses, online monitoring of e-NWRs issued by the registered warehouses and linking various stakeholders like banks and commodity derivative exchanges with the e-NWR system for bringing in greater transparency and trust. The system of e-NWR was also integrated with electronic National Agriculture Market (eNAM) platform launched by the Government for greater efficiency in trading of farmers produce on this electronic platform.

WDRA made major 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 the 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, Net Worth 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 Standards were initiated. Suitable steps for modifications in WDRA registration portal for registering non-agri warehouses were also taken up.

Orientation programmes for the inspection agencies and the warehousemen were conducted in the FY2021-22 to ensure that they understand the key requirements & their role in successful implementation of the provisions applicable to the storage & inspection of warehouses storing

non-agri commodities. Internal competencies in WDRA are also being simultaneously enhanced.

3.1.1 Amendment to Warehouse Registration Rules & other updates

The Warehousing (Development and Regulation) Act 2007 came into force on 25th October 2010, 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 experienced 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 of 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:

Sl 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 Operating 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 has 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.

3.1.2 Application fee requirements

The current Application fee structure for registration of Warehouse is as under:

Table: 3.1

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 1,000 MT	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

The application fee for the registration of warehouses of the Farmer Producer Organization (FPO), Primary Agricultural Co-operative Credit Society (PACCS) and Self Help Groups is Rs. 500/- only irrespective of their capacity.

3.1.3 Minimum Net worth 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 Co-operative Societies, the net worth is required to be only positive. The current net worth requirement for other organizations is as detailed below:

Table: 3.2

Minimum Net worth requirement applicable as on March 31st, 2022	
Storage capacity (in MT)	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
2,001-2,500	0.20
2,501-5,000	0.40
5,001 - 7,000	1.00
7,001 - 10,000	2
10,001 - 15,000	5
15,001 - 25,000	10
25,001 - 75,000	20
75,001 - 1,50,000	30
1,50,001 - 5,00,000	50
5,00,001 and above	100

The net worth requirement of bodies created by legislature is required to be only positive.

3.1.4 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 requirements 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, sometimes the applicant inadvertently selected the registration period as 18 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.

3.1.5 Security Deposit

Keeping in view the need for financial security of the e-NWRs/e-NNWRs issued by the registered warehouses and pledged with banks or e-NWRs traded and also the convenience of the applicant/warehouseman, the requirement of Security Deposit (SD) for registration of warehouses has been notified in the Gazette of India vide notification dated July 06, 2017 as per the provisions of new registration rules. However, the notification was further amended vide notification dated January 31, 2019 to make SD monitoring more dynamic and effective by modifying the frequency of submitting the SD and modifying the format of Bank Guarantee/Fixed Deposit.

Further to the above amendment the Security Deposit requirements have been again amended vide notification dated December 4, 2020 in order to encourage small capacity warehouses in getting their warehouses registered with the WDRA.

The current requirement of SD is as under:

I. For warehouseman having capacity upto 2,000 MT

For warehouseman with total capacity of all warehouses upto 2,000 MT belonging to the warehouseman registered with WDRA, the fixed Security 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 3.3 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 3.3 below:-

Table: 3.3

Total Warehouse Capacity (in MT) for warehousemen	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 3.4 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 of the warehouseman 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 3.4 given below:

Table: 3.4

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 2,500 crore	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. 50,000 (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 e-NWRs/e-NNWRs 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.
- 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.

3.1.6 Special relaxation for warehouses owned by Primary Agricultural Cooperative Credit Societies (PACCSs)/Farmer Producer Organizations (FPOs)

The Authority receives large number of applications for registration of warehouses operated by State level Cooperative Societies, particularly the Primary Agricultural Cooperative Credit Societies (PACCS) and Farmer Producer Organizations (FPOs) which operate small capacity warehouses in rural areas, in close proximity of farmers. These farmer 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 concessions 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.
 - ii. Networth is required to be only positive 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 e-NWRs/e-NNWRs 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 e-NWRs issued.

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 will be 100 MT.
 - iii. Availability of parking and maneuvering space for vehicles shall not be insisted upon in case of PACCS warehouses as 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. PACCSs 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 three fire extinguishers and fifteen fire buckets for capacity up to 1,500 MT.

3.1.7 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 the 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.
- (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. 2.00 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. 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 at 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 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 26.04.2017). For WHM registration, the option is available to submit insurance policies later at the time of Registration of the 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/ fire 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.

3.2.2 Other provisions of online application system for warehouse registration

To make it easier for the various users and also to provide for real time monitoring of various processes, some of the provisions made are as under:-

- i. Online application system for all category of warehouses i.e. conventional, cold storages and silos.
- ii. Online renewal of registration and modification/updation of warehouse/warehousemen. Renewal request has to be submitted at least 90 days prior to expiry date of registration.
- iii. Online surrender of registration.
- iv. Facility for according registration for a duration (five years or below) as per the validity of Security Deposit.
- v. Submission of online inspection reports for conventional warehouses, cold storages as well as silos.
- vi. Facility of printing the pdf copy of their inspection reports by the IOs.
- vii. Dashboard for the inspection agencies.
- viii. Provision of online updation of Associate Authorised Representatives (AARs) by the Authorise Representatives (ARs) of non-individual entity.
- ix. Online monitoring of the status of validity of Security Deposit, Godown lease, Insurance policy etc. and alerts to Warehousemen before expiry.
- x. Provision of online MIS reports relating to registration process and regulatory compliances.
- xi. Facility to upload multiple insurance policies for a single warehouse.
- xii. Dashboard on pendency of registration application at different levels and real time status of online registrations for effective monitoring.

3.3 Notification on electronic Negotiable Warehouse Receipt (e-NWR)

It had been experienced that the paper based NWRs were fraught with various risks 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)

Regulation, 2017 on June 29, 2017 concerning regulation of e-NWRs.

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 facility.
- (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 e-NWR over Warehouse Receipt / Stock Receipt

The e-NWR 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 e-NWRs, as compared to Paper Based Warehouse Receipt (WR)/ Stock Receipt, are given in Table 3.5.

Table: 3.5

Paper Based WR/ Stock Receipt	e-NWR
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	e-NWRs 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	Promote an efficient clearing, settlement and delivery system with transparency in trading of agricultural produce
Difficult to share vital information of the WR with multiple stake holders	Easy to share vital information of the WR with multiple stake holders like bankers, commodity exchanges, government etc.
No uniformity of information in the receipt	Standard format as prescribed under the Act and Regulation
Not regulated	Regulated by WDRA (a Statutory Authority)
Assaying is not mandatory	Reporting the quality of goods in e-NWR is mandatory
Risk of issuing of NWR without receiving goods	Possibility ruled out
Risk of issuing of duplicate NWR without following the procedure	Not possible
Fraudulent overstatement of the value of goods is possible	“Agmark.net” prices are retrieved
No monitoring and surveillance	Regularly monitored by WDRA
Problems in valid transferability of goods in case of transfer/ endorsements due to trades 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 e-NWR 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, 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 stabilised now.

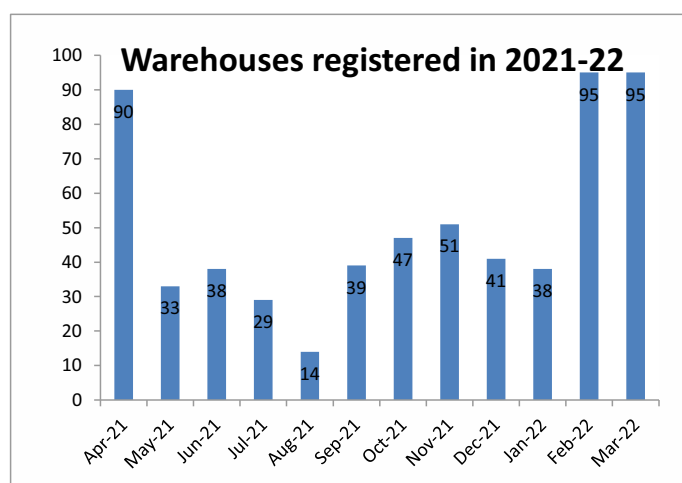
On average, WDRA has been registering 386 warehouses annually but in the year 2021-22, the Authority registered 610 warehouses in various States as per the entity-wise details given below:

Table: 3.6 Entity wise details of Warehouses registered during 2021-22

Sl. No.	Type of Entity	No. of Warehouses	Capacity (in lakh.MT)
1	Company	121	5.385
2	Individual	77	5.050
3	PACS	73	0.084
4	Partnership Firm	15	1.195
5	PSU	105	17.395
6	PSU-SWC	218	35.880
7	Society	1	0.001
	Total	610	64.99

Month-wise progress of warehouses registered during 2021-22 is given as under:

Figure 3.1



Out of the warehouses registered by the Authority since inception i.e. 2011-12, 2516 warehouses with an aggregate capacity of 181 lakh MT remained active as on 31.03.2022.

The State-wise and year-wise details of registration of warehouses and warehouses with active registration as on 31.03.2022 are as follows:

Table: 3.7

S. No	State	No. of Warehouses registered											Cumulative Registration	Active as on 31.03.2022
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22		
1	Andhra Pradesh	45	16	15	19	09	00	03	20	28	08	24	187	84
2	Assam	00	03	01	00	00	00	01	01	00	00	02	08	04
3	Bihar	00	00	02	00	02	01	02	04	05	06	28	50	40
4	Chhattisgarh	00	01	00	00	00	00	00	00	00	05	33	39	38
5	Chandigarh	00	00	00	00	00	00	00	00	00	01	00	01	01
6	Delhi	00	00	00	00	00	00	00	00	00	01	00	01	01
7	Gujarat	03	05	02	10	145	22	85	61	53	55	43	484	164
8	Goa	00	00	00	00	00	00	00	00	00	01	00	01	01
9	Haryana	15	00	00	00	08	00	02	08	06	04	14	57	27
10	Himachal Pradesh	01	00	00	00	00	00	00	00	00	00	03	04	03
11	Jharkhand	00	00	01	00	00	00	00	01	00	01	01	04	03
12	Karnataka	00	14	01	03	19	13	09	06	02	04	06	77	31
13	Kerala	11	01	08	01	00	01	03	00	03	06	02	36	16
14	Madhya Pradesh	17	20	10	53	153	102	41	197	66	46	44	749	403
15	Maharashtra	22	14	00	08	56	40	35	66	32	32	30	335	117
16	Nagaland	00	00	00	00	00	00	00	00	00	00	01	01	01
17	Odisha	01	00	00	00	00	00	00	02	00	03	16	22	21
18	Punjab	04	09	00	01	00	00	00	08	00	05	15	42	26
19	Puducherry	01	00	00	00	00	00	00	00	00	00	00	01	01
20	Rajasthan	48	04	14	10	116	28	67	59	46	35	148	575	255
21	Tamil Nadu	52	00	14	128	71	05	03	126	757	81	77	1314	1064
22	Telengana	00	00	00	00	02	00	07	18	02	06	23	58	45
23	Uttarakhand	00	00	00	00	00	00	00	00	00	05	01	06	06
24	Uttar Pradesh	20	05	00	01	06	01	02	27	05	30	80	177	139
25	West Bengal	00	00	00	00	01	01	01	02	00	02	19	26	24
26	Tripura	00	00	00	00	00	00	00	01	00	00	00	01	01
	Grand Total	240	92	68	234	588	214	261	607	1005	337	610	4256	2516

The entity-wise and year-wise details of warehouses registered and warehouses with active registration as on 31.03.2022 are given as under in the table 3.8.

Table 3.8

Entity	Total Warehouses registered											Cumulative Registrations	Total active as on 31.3.2022
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22		
CWC	135	25	15	3	2	5	14	84	21	81	104	489	344
SWCs	87	28	9	1	16	44	0	37	59	01	218	500	315
Private	18	26	14	81	500	163	241	386	194	141	202	1966	830
PACCS/FPOs	0	13	30	145	70	2	1	97	723	84	77	1242	982
Cold Storage	0	0	0	4	0	0	5	3	8	30	9	59	45
Total	240	92	68	234	588	214	261	607	1005	337	610	4256	2516

3.7 Progress of registration of warehouses belonging to PACCSs in Tamil Nadu

During the year under report considering the interest shown by the Registrar of Cooperative Societies (RCS), Government of Tamil Nadu, special drive was undertaken to register the “net worth positive PACCSs” by organising awareness camps, registration camps, Master Trainers Programs, etc. As a result during 2021-22, 77 warehouses belonging to PACCSs with an aggregate capacity of 1.53 lakh MT were registered. The interest shown and the support provided by the RCS, Additional RCS and various Joint Registrars of Cooperative Societies, Government of Tamil Nadu is laudable and praiseworthy.

Table 3.9 Month-wise PACCS warehouses registration during 2021-22

Month	No. of PACCS warehouses registered
April, 2021	4
May, 2021	7
June, 2021	8
July, 2021	10
August, 2021	10
September, 2021	4
October, 2021	1
November, 2021	3
December, 2021	8
January, 2022	6
February, 2022	12
March, 2022	4
Total	77

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 emphasised 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 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.

3.10 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 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)

3.11 Empanelment of Inspection Agencies

After following a transparent process of inviting applications, its scrutiny and shortlisting of eligible organizations, nine inspection agencies were shortlisted for empanelment as an inspection agency with the 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 fulfil 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 site of inspection itself. This has drastically reduced the time taken in the inspection of warehouses which have applied for WDRA registration.

Details of the empanelled inspection agencies are given as under:

- 1) True Quality Certifications Private Limited, 210, Sai Ram Plaza 63 Mangal Nagar, Bhawarkuan AB Road, Indore – 452001.
- 2) SSRA & Company, M-13, LGF, South Extension, Part -2, New Delhi – 110049.
- 3) One Cert International Private Limited, H-08, Mansarovar Industrial Area, Mansarovar, Jaipur-302020, Rajasthan.
- 4) NABARD Consultancy Services Private Limited, 24, Rajendra Place, NABARD Tower, New Delhi – 110025.
- 5) TQ Services Limited, SBU Quality Services Splendid Towers 6th Floor, H. No. 1-8-364, 437, 438 & 455 S.P. Road, Begumpet, Hyderabad – 500016.
- 6) National Productivity Council, Utpadakta Bhavan, 5-6, Institutional Area, Lodi Road, New Delhi – 110003.
- 7) Synergy Technofin Pvt. Ltd., B231, First Floor, Greater Kailash Part-1, New Delhi-110048
- 8) BUREAU VERITAS 72, Business Park, Ground Floor, Marol Industrial Area Cross Road, “C” MIDC, Andheri (East), Mumbai, Maharashtra 400093
- 9) SGNG & Associates A-15/32, LGF, Vasant Vihar, New Delhi-110057

Keeping in view the requirement of increased number of inspections of warehouses, the Authority has initiated process for empanelling additional inspection agencies.

3.12 Payment of fee to the Inspection Agencies

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

Table: 3.10

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, rates for physical inspection given in this table shall be applicable for payment to the inspection agency.

3.13 Training of Inspecting Officers and new IOs added during 2021-22

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.

In the FY 2021-22, WDRA conducted 2 training sessions for Inspection officers of the 9 empaneled Inspection Agencies which were attended by a total of 166 Inspecting Officers.

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 74 inspecting officers of all the 9 empanelled Inspection Agencies were added during the FY 2021-22.

Out of the 9 empanelled agencies as on 31st March 2022, two, namely BUREAU VERITAS and SGNG & Associates, were newly added during the FY 2021-22. Active Inspecting Officers also increased from 96 to 176 during the FY 2021-22. This augmentation has effectively contributed in reduction of the average inspection time from 9.8 days in FY 2020-21 to 7.2 days in 2021-22.

Visits were also made to Metal Warehouses towards familiarization with their storage practices viz a viz WDRA norms being firmed up for the inspection of Warehouses storing non-agri commodities.



Visit to Steel warehouse on 25 October 2021



Visit to non Ferrous metal storage warehouse on 06 October 2021

3.14 Stock inspection of warehouses

In addition to the pre-registration physical inspection of warehouses, the Authority has also initiated 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 2021-22, 515 numbers of stock inspections of warehouses was conducted.



Stock Inspection by WDRA on 25.11.2021 at a warehouse M/s Sagar Cargo Gut No. 163, National Highway no. 06, At Tembhurna, Tq. Khamgaon, Dist. Buldana, Maharashtra - 444303

3.15 Registration of Repositories with the 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 e-NWR / e-NNWR, 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 e-NWR.
- Enabling delivery of goods in part or full, underlying the e-NWR / e-NNWR, 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 94737 e-NWRs were issued by these repositories during the year 2021-22 as per the details given below:

Table: 3.11

Repository	Exchange	Non Exchange	Total
NERL	75252	7765	83017
CCRL	11439	281	11720
Total	86691	8046	94737

Table 3.12 Performance of the Repositories during the year 2021-2022

Sl. No.	Particulars	Name of the Repository		Total
		NERL	CCRL	
1	No. of e-NWRs issued	83,017	11,720	94,737
2	No. of warehouses issuing e-NWR	352	73	425
3	Number of Warehouses on-boarded on repository	96	35	131
4	Number of Depositor/ Client accounts opened	1,842	286	2,128
5	No. of RPs added	2	3	5
6	No. of pledgee (Banks/FIs) on-boarded on repository	31	22	53
7	Quantity of stocks deposited against e-NWRs (in lakh MT)	7.85	0.77	8.62
8	Value of stocks deposited against e-NWRs (Rs. in crore)	4,333.94	49.83	4,383.77
9	Pledge/Loan against e-NWRs (Rs. in crore)	1444.53	47.08	1491.61

3.16 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 member 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, Co-operation 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 e-NWR holder for placing a bid on e-NAM platform on a particular day. The request will have all necessary information viz quantity/quality of commodity, e-NWR details, e-NWR holder details, expected 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/e-NWRs holders account. The e-NAM will also send message to repository to transfer e-NWR 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 price 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.

3.17 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 2021-22 as per the following details.

3.17.1 Awareness programs for farmers on Warehousing (Development and Regulation) Act, 2007 and benefits of NWR/e-NWR system

During the year 2021-22, the Authority organized 177 one day awareness programs on the “benefits of NWRs system” among farmers, traders, millers, etc. in 12 States for 8874 participants as compared to 151 programmes in 10 states for 7750 participants in 2020-21. These awareness programs were organised through various expert institutions like CWC, CCSNIAM Jaipur, ICM Bhopal, URICM Gandhinagar, ICM Madurai, ICM Hyderabad, RICM Chandigarh,

Madhusudan ICM Bhubaneswar, IGICM Lucknow, NLCF Delhi and NICM Chennai. Details of awareness programs organised during 2021-22 are given below:

Table: 3.13

Sl. No	Institute's Name	No. of programmes conducted	No. of Farmers/ Traders / Millers participated
1.	Chaudhary Charan Singh National Institute of Agricultural Marketing, (CCS NIAM), Jaipur	20	998
2.	Central Warehousing Corporation (CWC), Delhi	20	1002
3.	Institute of Co-operative Management (ICM), Bhopal	7	350
4.	Institute of Co-operative Management (ICM), Hyderabad	20	999
5.	Institute of Co-operative Management (ICM), Madurai	19	950
6.	Indira Gandhi Institute of Co-operative Management (IGICM), Lucknow	30	1500
7.	Madhusudan Institute of Co-operative Management (MICM), Odisha	9	450
8.	National Cooperative Union of India (NCUI), New Delhi	9	474
9.	Natesan Institute of Co-operative Management (NICM), Chennai	5	232
10.	National Labour Cooperatives Federation of India Limited (NLCF), Delhi	5	250
11.	Regional Institute of Cooperative Management (RICM), Chandigarh	21	1069
12.	Udaybhansinhji Regional Institute of Cooperative Management (URICM), Gandhinagar	12	600
	Grand Total	177	8874

The progressive achievement under this activity since the inception of the Authority is as given in the table below. In all 1170 programs have been organized and 58524 farmers have participated in them.

Table: 3.14

Sl. No	Year	No. of Awareness Programmes Conducted	No. of Farmers 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
	Total	1170	58524



Farmer's awareness program of WDRA in collaboration with ICM, Madurai on 04-03-2022.



5 days Warehouseman Training Program with association of CCS NiAM held from 20 to 25 February, 2022 through online mode.

3.17.2 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 institution. 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 2021-22, 13 training programs were organized through the CWC New Delhi, CCSNIAM Jaipur, NCCT New Delhi and NCDC LINAC Gurugram in which 485 warehouse managers of registered warehouses were trained as detailed below. Due to Covid 19 situation prevailing in the country, these programmes, which are five day programmes were conducted online during 2021-22.

Table: 3.15

S. No.	Name of the Institution	Number of programs organised	Number of warehouse managers trained
1	CCS NIAM, Jaipur	3	121
2	CWC, New Delhi	2	66
3	NCCT New Delhi	5	178
4	NCDC-LINAC Gurugram	3	120
	Total	13	485

The progressive achievement under this activity since inception of the Authority is as follows wherein 94 training programmes with a total of 3129 participants have been organized upto the year 2021-22:-

Table: 3.16

SI. No.	Year	Name of the Institutions	Number of programs organized	Number of participants
1.	2011-12	NIAM, Jaipur	02	65
2.	2012-13	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
	Total		94	3129

3.18 Organization of outreach programmes on new online processes of registration and regulation of warehouses as well as e-NWR ecosystem by the Authority



Workshop on "Introduction of Warehousing (Development & Regulations) Amendment Bill 2021" (03rd December 2021 in Delhi)



Stakeholders Interactive Program (Kochi -21st March 2022)

Due to Covid 19, the outreach programmes were mostly organized in Web-Interaction mode and following programmes were organised during the year:

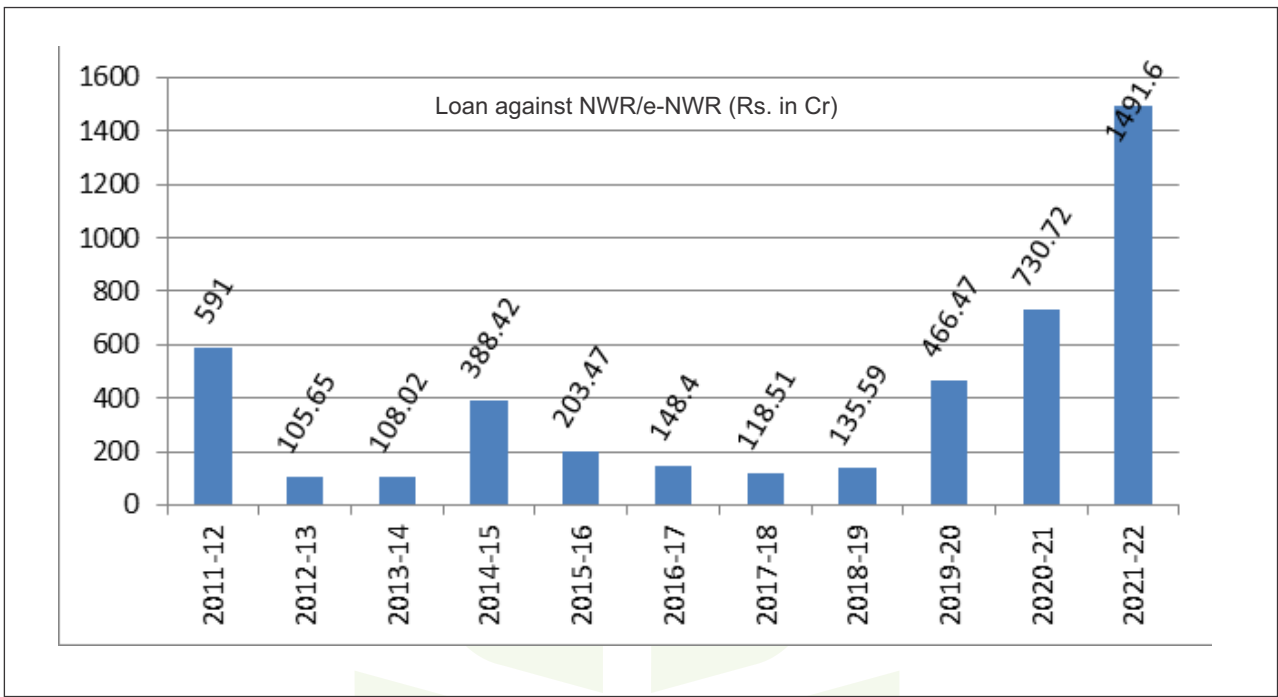
- (1) Interaction meetings were held with non-agri warehouses in Bhiwandi on 06th -07th October 2021.
- (2) A video conference with stakeholders was held on 29th October 2021 to discuss the provisions of the Discussion Paper on Non-Agricultural Commodities. This event was attended by SEBI, Exchanges, Warehouses and Repositories.
- (3) DFPD & WDRA jointly organized a Workshop on "Introduction of Warehousing (Development & Regulations) Amendment Bill 2021, on 03rd December 2021 at IIC, New Delhi.

The workshop was attended by CWC, SWC, FCI, NCDC & Other stakeholders of Warehousing Sectors in online/offline mode.

- (4) WDRA conducted a high level meeting with MD, SFAC on 07th December 2021. Secretary, DFPD, Chairman, WDRA, and MD SFAC graced the meeting. The meeting discussed registration of warehouses associated with FPOs and provision of better service to farmers for enhancing their income.
- (5) An interactive daylong session with Maharashtra State Warehousing Corporation was held at Wardha on 04th February 2022
- (6) A meeting was convened on 23rd February 2022 with four Public Sector Insurance Companies through video conference to discuss various issues related to insurance covers in respect of registered warehouses of WDRA.
- (7) Online training programme of Inspecting Officers of Inspection Agencies empanelled with WDRA were held on 16th November 2021 and 24th February 2022 regarding the new online system of inspection of warehouses and new provisions for inspection of non-agri warehouses.
- (8) An outreach programme was held at Bhopal on 4th-5th March 2022 for MP State Warehousing and Logistics Corporation.
- (9) A meeting was held with Punjab State Warehousing Corporation in Chandigarh on 07th -08th March 2022.
- (10) A meeting was held with Rajasthan State Warehousing Corporation on 11th March 2022 in Jaipur
- (11) An interactive meet was held with Bihar State Warehousing Corporation on 10th -11th March 2022 in Patna.
- (12) An outreach program with the Stakeholders was held in Kochi on 21st March 2022.

Effect of such outreach programmes is reflected in increasing extent of pledge financing over the recent years, summarized as under:

Figure 3.2



It is worthwhile to note that e-NWR issuance was made mandatory from August 2019 and in the year 2021-22, loans against the e-NWRs amounting to Rs. 1491.6 Cr. have grown from the figure of Rs. 466.47 Cr. for the year 2019-20 which is an increase of 219.75% in two years. Cumulatively, loans against NWRs/e-NWRs amounting to Rs. 5343.8 Cr. have been issued so far since 2011-12.

CHAPTER - IV

Transformation Plan of the WDRA

4.1 Introduction

In the NWR system, the following challenges were observed restricting the expansion of NWR ecosystem:-

- (i) The warehousing sector has been mostly un-organised and highly fragmented.
- (ii) Registration of warehouses 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), had initiated a Transformation Plan to invigorate the public warehousing ecosystem and significantly improve the post-harvest lending to farmers /depositors against NWRs.

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

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

4.2 Activities undertaken under the Transformation Plan

Under the transformation plan, following broad activities have been undertaken:-

- i) Conducting a Qualitative Survey and three annual Quantitative Surveys to disseminate 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, Surveillance and Monitoring system, internal automation, etc, by engagement of a System Integrator (SI).

4.3 Activities completed under the Transformation Plan

4.3.1 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 Risk 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:

- Third annual quantitative survey 2017-18 was conducted during January 2017 – June 2017.

4.3.2 Framing of Rules for Registration of Warehouses

Under the Transformation plan, for simplification and effective regulations of the registered warehouses and e-NWR 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 of inspection agencies and inspection of warehouses issued on 03.03.2017 / 26.12.2018.

- (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.
- (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 23.04.2019

4.3.3 Licensing of Repositories and Launch of electronic Negotiable Warehouse Receipt (e-NWR)

The Authority had licensed to set up 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, 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 had launched electronic Negotiable Warehouse Receipt (e-NWR) on 26th September, 2017 to be issued by registered warehouses on the repository system. The Authority issued certificate of registration to both above mentioned Repositories on 26th September, 2017 to commence operations. Repositories started functioning from 26th September, 2017. Repositories 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 systems are:-

- Warehouses registered with WDRA (directly on-boarded),
- Depositor / Buyer - clients,
- Clearing Corporations of Commodity Exchanges
- Banks / FIs
- Repository Participants,
- Auction Platform linkage

Since commencement of operations of Repositories, 3, 95,706 e-NWRs/eNNWRs have been issued. During the year 2021-22, 94737 eNWRs/eNNWRs have been issued.

Connectivity to Commodity Derivatives Exchanges:-

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

Integration of e-NWR with e-NAM:-

The interface for integration of eNWRs with eNAM (Electronic National Agriculture Market) of Government of India has been developed between e-NWR Repositories and e-NAM platform to extend the facility of trading of e-NWRs on e-NAM platform and is operational since April 2020.

4.3.4 IT ecosystem of the Authority

The Authority engaged M/s CMS Computers as the 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 e-Portal- Authority's website www.wdra.gov.in
- (b) Online Warehouse Registration and Inspection Module
 - Registration of warehouse
 - Inspection of warehouse allotment and reporting
 - Renewal of Registration of warehouse
 - Surrender of Registration of warehouse
 - Cancellation of Registration of 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 AAR by AR
 - Implementation of E-mail Based Support ticket management:
- (c) **Surveillance and Monitoring 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) Introduction of E-Office

- E-file
- E-leaves.
- E-receipts

(b) Warehouse Monitoring System (WMS)

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 above modules are operational.

4.3.5 Development in IT Platform undertaken during 2021-22

During the year under report, the following developments in the IT platform were undertaken.

- (a) Separate application (<https://services.wdra.gov.in>) was developed for certification of FCI Depots.
- (b) New feature of warehouse wise insurance and security deposit/IB linking was developed for effective monitoring of required insurance and security deposit.
- (c) Miscellaneous reports related to eNWRs, Warehouses and repository master. were designed and made available at internal and external User End.
- (d) Integration with Agmark.net for fetching commodity price on daily basis.
- (e) Integration of WDRA application with SFAC (POP) platform.
- (f) Facilitation and onboarding of 23 CWC warehouses on eNAM portal of SFAC declared as sub mandi yards in the State of Rajasthan.
- (g) Development of various IT tools for smoothening the operation of WDRA.

Dashboard Notifications – 43

Repository Reports – 23

Warehousing Report - 26

Miscellaneous - 27

4.3.6 Risk Management and BCP/DR in WDRA

For IT assets including data and other assets of WDRA, WDRA has risk management put in place, as recommended by Management Consultant and approved by Competent Authority of WDRA.

WDRA is using Cloud services from C-DAC for deployment of complete IT solutions of WDRA. Alongwith it, WDRA also hired Disaster Recovery (DR) cloud services from same organization (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 required in emergency situations.

WDRA has made 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 any eventuality happens at office premises.

WDRA has arrangement of fire-resistant shelf for housing Bank Guarantees/FDRs received from warehousemen or any other vendors against securities, agreements, etc.

WDRA has installed CCTV cameras within premises.

WDRA has constituted different level Committees for Business Continuity Plan / Disaster Recovery (BCP/ DR) implementation and execution, namely–

- o BCM/ BCP Steering Committee to provide overall leadership liaise with respective stakeholders, allocate resources, sets priorities & resolve conflicts, strategic guidance and review.
- o BCP/ DR Emergency Response Team (ERT) to execute IT recovery plan, damage assessment, salvage & repair operations, fallback to DC/ DR as per BCP process, relocation to primary & secondary site, resolve systems, networks & application issues, conduct mock drills.
- o Damage Assessment Team (DAT) to manage & coordinate overall crisis management & recovery effects, share information with appropriate stakeholders, monitor a potential disaster situation, accept the damage the damage assessment report and decide to invoke business continuity plan, initiate process of notifying employees.

CHAPTER - V

ORGANISATIONAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE

5.1 Organisational Matters of the WDRA:

The sanctioned strength of WDRA as well as the posts filled up as on 31st March, 2022 remained as under:

Table: 5.1

S. No.	Designation of posts	No. of posts sanctioned	No. of posts filled up as on 31st March, 2022
1	Joint Secretary	1	-
2	Director	3	-*
3	Under Secretary	2	2
4	Deputy Director	9	5
5	Principal Private Secretary	1	-
6	Assistant Director	8	8
7	Section Officer	2	1
8	Assistant Level 7	11	1
9	Assistant Level 6	1	1
10	Accountant	1	-
11	Private Secretary	2	1
12	Staff Field Officer	1	-
13	PA/Steno	2	02
14	Driver	1	1
	Total	45	22

* DIR (A&F) was on tenure leave from 03.03.2022

5.2 Vigilance Overview in the Authority

The Director (Administration & Finance) is functioning as the Chief Vigilance Officer of the Authority. On his proceeding on tenure leave w.e.f 03.03.2022, the charge of CVO was held by Deputy Director (Human Resource). No vigilance case was either contemplated during the year or remained pending in the Authority as on 31.03.2022.

5.3 Implementation of RTI Act, 2005 in the Authority

Shri Ganesh A. Bakade, Director (Administration & Finance) continued as the CPIO throughout the year 2021-22. On his proceeding on tenure leave w.e.f 03.03.2022, the charge of CPIO was held by Ms. Priti Kumar, Under Secretary (A&F). Shri Deepak Arya, Deputy Director (Legal) and Ms. Navneet Sandhu, Deputy Director (AF&C) were designated as CAPIO. Shri T K Manoj Kumar, Special Secretary, WDRA and Shri Harpreet Singh, Chairperson (I/c) and Member functioned as the Appellate Authority during the year 2021-22. This information has been displayed on the website of the Authority for the information of general public. A total number of 10 references under RTI Act were received during the year 2021-22 and timely information was provided.

5.4 Official Language Implementation

Quarterly meetings to review the implementation of Official Language in the Authority were held under the Chairmanship of the Special Secretary, WDRA on 22nd June, 2021, 27th September, 2021 and 27th December, 2021 and 31st March, 2022.

Official Language Department, Ministry of Home Affairs had formed a South Delhi- 3 NARAKAS group for the Central Government offices situated in South Delhi. Six monthly meetings to review the NARAKAS six monthly report were held under the Chairmanship of DG, IIMC (Indian Institute of Mass Communication) on 21st June, 2021 and 23rd November, 2021.

Hindi Pakhwada was also organised in the Authority. During the fortnight 14th to 29th September 2021, various competitions were organised for the officials of the Authority. The Pakhwada started by taking a pledge and by planting the saplings in the NCUI campus area, where the Authority office is situated. On the spot poem competition among staff members was organised and prizes were distributed to motivate the staff.



On-the-spot Poem Competition



Prize Distribution

5.5 Celebrations of Swachhta Pakhwada

During the year 2021-2022, one Swachhta Pakhwada was organized in the Authority from 16th to 28th February, 2022. During this period, the following activities were undertaken:

- ➔ Pledge was taken during the fortnight and saplings were planted by the officers in the premises of the Authority.
- ➔ Cleanliness program was carried out in the office.
- ➔ All the warehouses were informed through letters to include the program of cleanliness in their daily life and to carry out the program of cleanliness fortnight from 16th - 28th February, 2022.
- ➔ Essay competition was organized in WDRA Office. The topic was - Relevance of cleanliness campaign in the context of Covid-19. Many Officials participated and prizes were also distributed to encourage them. Cleanliness posters were put up in the office premises.
- ➔ In Sarvodaya Vidyalaya, New Delhi, awareness about cleanliness was made among the students, the special importance of cleanliness during COVID-19 and the importance of following it.
- ➔ In Day Time Higher Secondary School, Kidwai Nagar, New Delhi, awareness about cleanliness was made among the students and the special importance of cleanliness during COVID-19 and the importance of following it. Keeping in view COVID-19, sanitary pads and Jute bags were distributed among the students and teachers.
- ➔ During the fortnight, inside the premises of the office, plants were planted by the office bearers, so that the purity of the air and the balance of natural things are maintained. All the employees of the office participated in this ethical work.
- ➔ Dustbins were installed in the office premises of WDRA and people were made aware about maintaining cleanliness in public places.
- ➔ Workshop was organized about cleanliness among the office staff, the theme of which was the importance of cleanliness in daily life and its inclusion in day-to-day activities, to avoid using plastic items and plastic bags and also be aware about their recycling. The main points of the workshop were where every citizen was made aware about the cleanliness of the mind, the cleanliness of the body and the cleanliness of the surrounding places.
- ➔ In the closing ceremony, prize distribution was conducted for encouragement of the officials of WDRA.

The Authority motivated MTS and sweepers for keeping office premises clean.



Oath ceremony at WDRA during Swachhata Pakhwada



Cleanliness program was carried out in the office



Essay Competition was organised by WDRA Office

5.6 Training of Personnel of the Authority

The officers and staff were trained in the use of the new online portal of the Authority for registration of Warehouses from time to time as and when certain improvements were carried out.

WDRA has been conducting regular in-house sessions to orient its new entrants about various aspects of work in WDRA. The sessions were conducted by senior staff members of WDRA on various topics such as: (i) Functional aspects of WDRA, Concept of Warehousing and detailed training on Warehouses, (ii) Basics of commodity exchange process, (iii) Risk Management, (iv) Administrative and Financial Rules, (v) Tendering & Procurement procedures, (vi) Cyber Security Awareness (vii) Functional Aspects of WDRA, WDRA Portal and (viii) Stress Management

Training sessions were conducted by External Experts as below:

- (i) NISM conducted a session on Scope for Regulatory Convergence in Warehousing for Commodity Derivative Markets on 23rd March, 2022 and a session on Institutional Participation in Commodity Derivative Markets and Issues in Warehousing on 8th Feb 2022.
- (ii) NCCL conducted a session on the Basics of the Commodity Exchange Process on 4th Jan 2022.

5.7 Audit of Accounts of the Authority for the year 2021-22

The Grant-in-aid received against sanctioned budget of the Authority for 2021-22 was Rs. 1206.24 lakh. Other receipts were Rs. 5.35 lakh (including interest of Rs. 4.55 lakh from PNB). Rs. 101.36

lakh was unspent carried forward from previous year 2020-21. Thus, the total receipt was Rs.1312.95 lakh. The actual expenditure during the year was Rs. 1164.28 lakh. The unutilized amount was Rs. 148.67 lakh as on 31st March 2022, which has been carried forward to the next financial year 2022-23.

The Financial Statements of the Authority for the financial year ended on 31.03.2022 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 2021-22 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 31.03.2022. 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.

5.8 Greater use of Digital Technology

WDRA is a completely digitised organization and runs a paperless office. The registration of warehouses is entirely online process. The e-office was introduced in 01.01.2018 for doing all kinds of official correspondence through e-file process. Online Grievance booking system has also been introduced from June 2018. The website and web portal of WDRA became more user friendly. The WDRA registration portal has been Integrated with DPIIT National Single Window System (NSWS). Usage of Video Conferencing facilities is exponentially increased for meeting with various stake holders in WDRA's office. Computerized system for Automated allotment of inspection to Inspecting officer has been developed for reduction of turn around time for inspections.



ANNUAL STATEMENT OF ACCOUNTS

For the Financial Year 2021-22

Warehousing Development and Regulatory Authority
NCUI Building
4th Floor, 3, Siri Institutional Area,
August Kranti Marg, Hauz Khas,
New Delhi-110016

FORM A
(See Rule 3)
BALANCE SHEET AS ON 31/03/2022

		Amount (in Rs.)	
Name	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES		306,921,408	281,824,717
Corpus/Capital Fund	1	170,162,135	168,871,084
Corpus/Capital Fund(Opening)		168,871,084	174,558,567
EXCESS/DEFICIT OF INCOME & EXPENDITURE		1,291,051	-5,687,483
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	136,759,273	112,953,633
ASSETS		306,921,408	281,824,717
Fixed Asset	8	160,735,636	167,237,219
Fixed Asset		160,735,636	167,237,219
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	146,185,772	114,587,498
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

For MANOJ MOHAN & ASSOCIATES
Chartered Accountants
FRN 009195C

Manoj Kr. Agrawal
CA Manoj Kr. Agrawal
Partner
M. No. 076980

Navneet Sandhu
नवनीत संधू / Navneet Sandhu
उप निदेशक (अ. एवं वित्त और अनुबंध)
Dy. Director (A & F and Contract)
भांडागारण विकास और विनियामक प्राधिकरण
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Hauz Khas, New Delhi-110016

Mukesh Kumar Jain
मुकेश कुमार जैन
सदस्य/Member
भांडागारण विकास और विनियामक प्राधिकरण
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Manoj Kumar
टी.के. मनोज कुमार/TK MANOJ KUMAR
भा.प्र.से. (रेटिर्नित)/IAS (RETD.)
अध्यक्ष/Chairperson
भांडागारण विकास और विनियामक प्राधिकरण
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हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

FORM B
(See Rule 3)
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31/03/2022

Amount (in Rs.)

Name	Schedule	Current Year	Previous Year
(A) INCOME		122,567,960	94,098,874
Income from sales/services	12	0	0
Grants/Subsidies	13	120,624,000	92,500,000
Fees/Subscriptions	14	0	0
Income from Investment (Income on Investment from Earmarked/Endowment fund transferred to funds)	15	0	0
Income from Royalty, Publications etc.	16	0	0
Interest Earned	17	443,786	391,261
Other Income	18	1,500,174	1,207,613
Increase/(Decrease) In stock of finished goods and work in progress	19	0	0
(B) EXPENDITURE		121,276,909	99,786,357
Establishment Expenses	20	46,807,678	34,038,944
Other Administrative Expenses etc.	21	66,651,377	54,698,966
Expenditure on Grants Subsidies etc.	22	0	0
Interest	23	0	0
Depreciation (Net total at the year end corresponding to schedule 8)	8	7,817,854	11,048,447
Balance being excess/(deficit) of income over expenditure (A-B)		1,291,051	-5,687,483
Transfer to Special Reserve		0	0
Transfer to/from General Reserve		0	0
Balance being surplus/(deficit) carried to Corpus/Capital Fund		1,291,051	-5,687,483
Significant accounting policies	24	0	0
Contingent liabilities and Notes to Accounts	25	0	0

For MANOJ MOHAN & ASSOCIATES
 Chartered Accountants
 FRN-009195C

CA Manoj Kr. Agrawal
 Partner
 M. No. 076980

नवनीत संधू / Navneet Sandhu
 डी. डायरेक्टर (प्र. एवं वित्त और अनुबंध)
 Dy. Director (A & F and Contract)
 भंडारण विकास और विनियामक प्राधिकरण
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 Hauz Khas, New Delhi-110016

मुकेश कुमार जैन
 Mukesh Kumar Jain
 सदस्य / Member
 भंडारण विकास और विनियामक प्राधिकरण
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टी.के. मनोज कुमार / TK MANOJ KUMAR
 भा.प्र.से. (सेवानिवृत्त) / IAS (RETD.)
 अध्यक्ष / Chairperson
 भंडारण विकास और विनियामक प्राधिकरण
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 हाज खास, नई दिल्ली-16 / Hauz Khas, New Delhi-16

SCHEDULE 1 - CORPUS/CAPITAL FUND AS ON 31/03/2022

Name	Amount (in Rs.)	
	Current Year	Previous Year
Corpus/Capital Fund	0	0
20000.01 Corpus/Capital Fund (Opening Balance)	168,871,084	174,558,567
Add. Contribution towards Corpus/Capital Fund	0	0
Add/Deduct. Bal of net income/expenditure transfer from income and expenditure account	1,291,051	-5,687,483
Balance at the Year End	170,162,135	168,871,084




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मुकेश कुमार जैन
Mukesh Kumar Jain
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SCHEDULE-2 RESERVE AND SURPLUS AS ON 31/03/2022

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




मुकेश कुमार जैन
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SCHEDULE-3 EARMARKED/ENDOWMENT FUND AS ON 31/03/2022

Name	Amount (in Rs.)	
	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



Navneet Sandhu

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SCHEDULE-4 SECURED LOANS AND BORROWINGS AS ON 31/03/2022

Name	Amount (in Rs.)	
	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



Navneet Sandhu
 नवनीत संधू / Navneet Sandhu
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SCHEDULE-5 UNSECURED LOANS AND BORROWINGS AS ON 31/03/2022

Name	Amount (in Rs.)	
	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



Navneet Sandhu
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SCHEDULE-6 DEFERRED CREDIT LIABILITIES AS ON 31/03/2022

Name	Amount (in Rs.)	
	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




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टी.के. मनोज कुमार / T. MANOJ KUMAR
भा.प्र.से. (सेवानिवृत्त) / IAS (RETD.)
अध्यक्ष / Chairperson
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

SCHEDULE-7 CURRENT LIABILITIES AND PROVISIONS AS ON 31/03/2022

		Amount (in Rs.)	
Name	Current Year	Previous Year	
26000.01 Current Liabilities	130,837,714	110,306,968	
26000.01A Acceptance	0	0	
26000.01B Sundry Creditors	112,169,339	93,083,457	
26000.01BA Sundry Creditors for Goods	0	0	
26000.01BB Sundry Creditors Others	112,169,339	93,083,457	
26000.01BB1 Sundry Creditors Others (BECIL)	0	1,436,064	
26000.01BB2 Sundry Creditors Others (Post Master)	0	0	
26000.01BB3 Sundry Creditors Others (Others)	2,324,682	1,798,411	
26000.01BB4 Sundry Payble	109,844,657	89,848,982	
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	536,610	614,694	
26000.01EA Statutory Liability-Overdue	0	0	
26000.01EB TDS	536,610	614,694	
26000.01EBA TDS-Salary	362,898	512,574	
26000.01EBB TDS-Others	173,712	102,120	
26000.01EBC GST-TDS	0	0	
26000.01F Other Current Liabilities	18,131,765	16,608,817	
26000.01FA Security Deposit	11,457,558	11,447,558	
26000.01FB Earnest Money Deposit (EMD)	0	0	
26000.01FC Stale Cheque Pending for Re-issue	3,000	3,000	
26000.01FD Salary Payable	3,619,613	2,396,139	
26000.01FE Withheld from Party's Bills	100,000	100,000	
26000.01FF Leave Salary Contribution Payable	2,951,594	2,662,120	
26000.01FG Other Liabilities	0	0	
26000.01FGA PM/CM Relief Fund	0	0	
26000.01FH NPS/Pension Contribution Payable	0	0	
26000.02 Provision for Expenses	5,921,559	2,646,665	
26000.02A Provision for Taxation	0	0	
26000.02B Provision for Gratuity	516,246	370,927	
26000.02C Provision for Superannuation/Pension	0	0	
26000.02D Provision for Accumulated Leave Encashment	613,135	375,919	
26000.02E Provision for Trade Warranties/Claims	0	0	



Name	Current Year	Previous Year
26000.02F Provisions for Unpaid Expenses	4,792,178	1,899,819
26000.02FA Provisions for Telephone Expenses	12,846	26,300
26000.02FB Provisions for Audit Fee	529,320	263,720
26000.02FC Provisions for Rent, Rates and Taxes	0	0
26000.02FD Provisions for Inspection system in Warehouses	1,162,250	355,000
26000.02FE Provisions for Newspapers & Periodicals	33,684	15,600
26000.02FF Provisions for Training of Warehouseman	0	0
26000.02FG Provisions for Miscellaneous Expenses	1,540,976	1,086,131
26000.02FH Provision for Professional Charges	31,235	10,000
26000.02FI Provision for Outsourced Manpower (DEO)	0	0
26000.02FJ Provision for Repair & Maintenance Exp.	136,993	84,068
26000.02FK Provisions for Farmers Awareness	1,344,874	59,000
TOTAL	136,759,273	112,953,633



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Mukesh Kumar Jain
 मुकेश कुमार जीन
 Mukesh Kumar Jain
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Manoj Kumar
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Warehousing Development & Regulatory Authority												
FIXED ASSETS As on 31.03.2022												
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	Depreciation as at beginning of the year	Depreciation during the year	Total depreciation 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	15553572	3110714	18664286	155535714	158646428
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	15%	5133853	6430	-	-	5140283	3550682	657251	4207933	932350	1583171
11	4. Vehicles	15%	703433	-	-	-	703433	703432	-	703432	1	1
12	5. Furniture & fixtures	10%	5155768	214760	108290	-	5478818	2404279	535344	2939623	2539195	2751489
13	6. Office Equipment	15%	1112643	14160	10000	-	1136803	443569	172278	615847	520956	669074
14	7. Computer & Peripheral	40%	3745825	170505	790683	146400	4560613	3093846	552289	3499737	1060876	651979
15	8. Electric installation	15%	122321	-	-	-	122321	113880	2935	116815	5506	8441
16	9. Library/ Books	40%	119318	1445	-	-	120763	119058	1443	120501	262	260
17	10. Tubewells & W. Supply	-	-	-	-	-	-	-	-	-	-	-
18	11. Software	40%	27415307	-	-	-	27415307	24488932	2785600	27274532	140775	2926375
19	Total of A	-	237066144	407300	908973	146400	238236017	69828925	7817854	77500381	160735636	167237219
20	B. Capital Work in Progress	-	-	-	-	-	-	-	-	-	-	-
21	Total (A + B)	-	237066144	407300	908973	146400	238236017	69828925	7817854	77500381	160735636	167237219



महोदय सचिव / Navneet Sandhu
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महोदय सचिव
Mukesh Kumar Jain
 सचिव / Member
 भारत सरकार / Government of India
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SCHEDULE-9 INVESTMENT FROM EARMARKED/ENDOWMENT FUND AS ON 31/03/2022

Name	Amount (in Rs.)	
	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



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SCHEDULE-10 INVESTMENT - OTHERS AS ON 31/03/2022

Name	Amount (in Rs.)	
	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



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SCHEDULE-11 CURRENT ASSETS, LOANS & ADVANCES ETC. AS ON 31/03/2022

Name	Amount (in Rs.)	
	Current Year	Previous Year
(A) 13000.01 Current Assets	132,966,076	108,279,351
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)	0	0
13000.01CA Imprest Cash	0	0
13000.01CB Temporary Advance	0	0
13000.01CC Cheque/Draft in Hand	0	0
13000.01D Bank Balance	132,966,076	108,279,351
13000.01DA With Schedule Banks	132,966,076	108,279,351
13000.01DAA On Current Account (PNB) →	14,866,415	10,136,491
13000.01DAB On Deposit Account (Includes Margin Money)	746,846	561,987
13000.01DAC On Saving Account (Canara Bank)	113,874,904	97,580,873
13000.01DAD On Saving Account (SBI)	3,477,911	0
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	13,219,696	6,308,147
13000.02A Loans	0	42,000
13000.02AA Loan to staff	0	42,000
13000.02AA3E Other Advance	0	42,000
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	9,250,989	2,620,948
13000.02BA On Capital Account	0	0
13000.02BB Prepayments (Prepaid Expenses)	271,504	368,963
13000.02BC Security Deposit Made by WDRA	0	0
13000.02BD EMD made by WDRA	0	0



Name	Current Year	Previous Year
13000.02BE Advance to Others (Suppliers)	2,251,985	2,251,985
13000.02BF Sundry recoverable	6,727,500	0
13000.02BFA Sundry Recoverable - FCI	6,727,500	0
13000.02BFB Sundry Recoverable - FCI PVT. GDNS	0	0
13000.02BFC Sundry Recoverable-Others	0	0
13000.02C Income Accrued	3,968,707	3,645,199
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	3,968,707	3,645,199
13000.02D Claim Receivable	0	0
TOTAL (A+B)	146,185,772	114,587,498



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SCHEDULE-12 INCOME FROM SALES/SERVICES FOR THE PERIOD ENDED ON 31/03/2022

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




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SCHEDULE-13 GRANT/SUBSIDIES FOR THE PERIOD ENDED ON 31/03/2022

Name	Amount (in Rs.)	
	Current Year	Previous Year
31000.01 Central Government (Min. of CAF & PD)	120,624,000	92,500,000
31000.01A Grant In Aid for Salary Head	50,500,000	32,500,000
31000.01B Grant In Aid for General Head	70,124,000	60,000,000
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	120,624,000	92,500,000




मुकेश कुमार जैन
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SCHEDULE-14 FEES/SUBSCRIPTIONS FOR THE PERIOD ENDED ON 31/03/2022

Name	Amount (in Rs.)	
	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



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SCHEDULE-15 INCOME FROM INVESTMENT FOR THE PERIOD ENDED ON 31/03/2022

Name	Amount (in Rs.)	
	Current Year	Previous Year
33000.01 INTEREST FROM INVESTMENT (Earmarked/Endowment Fund)	0	0
33000.01A On Government Securities	0	0
33000.01B Other Bonds/Debentures	0	0
33000.02 Dividends	0	0
33000.02A On Shares	0	0
33000.02B On Mutual Fund and Securities	0	0
33000.03 Rents	0	0
33000.04 Others (FD etc.)	0	0
TOTAL (Transferred to Earmarked/Endowment Fund)	0	0
33001.01 INTEREST FROM OTHER INVESTMENT	0	0
33001.01A Interest on Government Securities	0	0
33001.01B Interest on other Bonds/Debentures	0	0
33001.02 Dividends from Investment	0	0
33001.02A Dividend on Shares	0	0
33001.02B Dividend on Mutual Fund and Securities	0	0
33001.03 Rent Received	0	0
33001.04 Others (FD etc.)	0	0
TOTAL	0	0
GRAND TOTAL	0	0



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SCHEDULE-16 INCOME FROM ROYALTY, PUBLICATION ETC. FOR THE PERIOD ENDED ON 31/03/2022

Name	Amount (in Rs.)	
	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



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SCHEDULE-17 INTEREST EARNED FOR THE PERIOD ENDED ON 31/03/2022

Amount (in Rs.)		
Name	Current Year	Previous Year
35000.01 Interest on Term Deposits	21,526	32,937
35000.01A From Schedule Bank	21,526	32,937
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	422,260	358,324
35000.02A From Schedule Bank	422,260	358,324
35000.02A1 Interest from PNB (Current)	422,260	358,324
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	443,786	391,261



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SCHEDULE-18 OTHER INCOME FOR THE PERIOD ENDED ON 31/03/2022

Name	Amount (in Rs.)	
	Current Year	Previous Year
36000.01 Profit on Sale/Disposal of Assets	0	5,097
36000.01A Profit on Sale/Disposal of Owned Assets	0	5,097
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	1,500,174	1,192,516
36000.06 Miscellaneous Income	0	10,000
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	1,500,174	1,207,613



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SCHEDULE-19 INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS FOR THE PERIOD ENDED ON 31/03/2022

Amount (in Rs.)

Name	Current Year	Previous Year
(a) Closing Stock	0	0
37000.01 Finished Goods	0	0
37000.02 Work in Progress	0	0
(b) Less Opening Stock	0	0
37000.01 Finished Goods	0	0
37000.02 Work in Progress	0	0
NET INCREASE/(DECREASE) (a-b)	0	0



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SCHEDULE-20 ESTABLISHMENT EXPENSES FOR THE PERIOD ENDED ON 31/03/2022

Name	Amount (in Rs.)	
	Current Year	Previous Year
40000.01 Salary and Wages	36,182,625	28,941,492
40000.01A Basic Pay	24,462,803	22,606,484
40000.01B Dearness Allowance (DA)	5,089,409	2,226,457
40000.01C Transport Allowance	1,713,441	914,955
40000.01D HRA	4,736,918	3,143,234
40000.01E Deputation Expenses	180,054	50,362
40000.02 Allowances and Bonus	742,420	267,679
40000.03 Employer Contribution to Provide Fund	1,179,810	281,959
40000.04 Contribution to Other Fund	0	0
40000.05 Medical Facility	1,068,467	355,797
40000.06 Expenses on Employment Retirement and Terminal Benefits	382,535	184,859
40000.06A Retirement Benefit-Gratuity (WDRA)	145,319	94,636
40000.06B Retirement Benefit-Leave Encasement (WDRA)	237,216	90,223
40000.07 Other Employee Expenses	4,755,448	2,957,554
40000.07A Leave Encashment	1,110,985	140,790
40000.07B Leave Salary Contribution	3,481,994	2,664,221
40000.07C Leave Travel Concession	162,469	152,543
40000.08 Other Expenses	117,292	31,000
40000.09 Employer Contribution to NPS/Pension	1,998,886	941,991
40000.10 Gratuity Contribution (On Deputation)	380,195	76,613
TOTAL	46,807,678	34,038,944




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SCHEDULE-21 OTHER ADMINISTRATIVE EXPENSES ETC. FOR THE PERIOD ENDED ON 31/03/2022

Name	Amount (in Rs.)	
	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	1,461,131	1,161,851
41000.05 Insurance	11,106	11,992
41000.06 Repairs and Maintenance	629,978	852,188
41000.07 Office Expenses	1,078,048	343,518
41000.08 Rent, Rates, Taxes	25,000	25,000
41000.09 Vehicles, Running and Maintenance	124,299	79,008
41000.10 Postage, Telephone and Communication Charges	777,771	718,644
41000.11 Printing and Stationery	532,727	445,050
41000.12 Travelling and Conveyance Expenses	1,416,308	967,661
41000.12A TADA Expenses	667,867	207,379
41000.12B Local Conveyance Expenses	51,090	55,777
41000.12D Taxi Hiring Charges	697,351	704,505
41000.13 Expenses on Training and Awareness Programme / Seminar	13,094,038	11,902,437
41000.13A Training of Warehousemen	2,808,190	3,318,461
41000.13B Awareness Programme of Farmers	10,131,266	8,507,451
41000.13C Seminar Conference and Workshop	154,582	76,525
41000.14 Subscription Expenses	0	0
41000.15 Sponsorship Fees	0	0
41000.16 Auditors Remuneration	265,600	253,100
41000.17 Expenses on System Inspection of Warehouse	16,634,243	7,230,145
41000.18 Professional Charges	7,439,516	6,398,009
41000.19 Provision for Bad and Doubtful Debts/Advances	0	0
41000.20 Irrevocable Balance Written-Off	0	0
41000.21 Studies	0	0
41000.22 Foundation Day Celebration Expenses	0	2,576
41000.23 Outsource Manpower (DEO) Expenses	5,767,212	5,032,696
41000.24 Advertisement and Publicity	840,218	375,413
41000.25 Legal Expenses	0	0
41000.26 Bank Charges	118	2,221
41000.27 Other Expenses	1,105,523	680,925
41000.27A Misc Exp	1,105,523	680,925
41000.28 Newspaper & Periodicals	155,770	93,367



Signature

Signature

Name	Current Year	Previous Year
41000.29 Paise Rounded off	1	0
41000.30 Prior Period Expenses	375,528	1,392,576
41000.31 Software O & M expenses	9,316,255	9,342,609
41000.32 CLOUD SERVICE EXPENSES	5,600,987	7,387,980
TOTAL	66,651,377	54,698,966




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SCHEDULE-22 EXPENDITURE ON GRANTS SUBSIDIES ETC. FOR THE PERIOD ENDED ON 31/03/2022

Name	Amount (in Rs.)	
	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



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SCHEDULE-23 INTEREST PAID FOR THE PERIOD ENDED ON 31/03/2022

Name	Amount (in Rs.)	
	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




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SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

- 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).
- Accounts have been prepared on accrual basis for the current year i.e. 2021-22.

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

- 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.
- Assets costing Rs. 5,000 or less each are fully provided.

5. GOVERNMENT GRANTS/SUBSIDIES

Government grants/subsidies are accounted on realization basis

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Warehousing Development and Regulatory Authority
(भारत सरकार/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 2022.

1. 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.
2. 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 CCI 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 DFPD. 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 realised 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 DFPD. 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:-

- a. 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.
- b. It was suggested by WDRA that in compliance to provisions of Section 37(I)(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.
- c. 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 DFPD. After amendment in Act, amount so collected if any, will be remitted to CFI.

WDRA has again taken up the issue with the DFPD vide letter dated 25.3.2021. 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 2021-22	For the Year 2020-21
Establishment Expenses (As Per Schedule 20)	4,68,07,678	3,40,38,944
Less:- Closing Establishment Liabilities	69,35,445	58,56,763
Less:-Opening Establishment Assets	NIL	NIL
Net Payment	3,98,72,233	2,81,82,181

Administrative Expenses (Amount in Rs.)

Particular	For the Year 2021-22	For the Year 2020-21
Administrative Expenses (As Per Schedule 21)	6,67,83,877	5,46,98,966
Less:- Closing Administrative Liabilities	1,27,05,309	38,80,248
Less:-Opening Administrative Assets	3,61,553	3,12,227
Net Payment	5,37,17,015	5,05,06,491

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/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:-

1. Membership Data	
Number of Members	2
Total monthly salary	Rs. 1.83 Lakh
Average Past Service (Years)	5.13
Average age (Years)	53.01
2. Valuation Method	Projected Unit Credit Method
3. Actuarial Assumption	
Mortality & Morbidity Rate	100% of IALM (2012-14)
Discount Rate	6.70 % 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 as shown in Schedule 17 is interest received in the bank account maintained with the PNB.
13. Security Deposit received from the warehousemen in the form of FDRs/Bank Guarantees/I-Bonds as on 31.3.2022 is Rs. 92.72 crore.
14. Opening balances/ Corresponding Figures for previous year have been regrouped/ rearranged/re- casted wherever necessary.




मुकेश कुमार जैन
Mukesh Kumar Jain
 सदस्य/Member
 भंडागारण विकास और विनियामक प्राधिकरण
 Warehousing Development and Regulatory Authority
 भारत सरकार/Government of India
 हाज खास, नई दिल्ली-110016
 Hauz Khas, New Delhi-110016


नवनीत संधू / Navneet Sandhu
 उप निदेशक (प्र. एवं वित्त और अनुबंध)
 Dy. Director (A & F and Contract)
 भंडागारण विकास और विनियामक प्राधिकरण
 Warehousing Development and Regulatory Authority
 भारत सरकार / Government of India
 हाज खास, नई दिल्ली-110016
 Hauz Khas, New Delhi-110016


टी.के. मनोज कुमार/T.K. MANOJ KUMAR
 भा.प्र.से. (सेवानिवृत्त)/IAS (RETD.)
 अध्यक्ष/Chairperson
 भंडागारण विकास और विनियामक प्राधिकरण
 Warehousing Development and Regulatory Authority
 (भारत सरकार/Government of India)
 हाज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY 4th Floor, NCUI Building, August kranti, Mrgi, Hauz Khas, New Delhi			
RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED ON 31.03.2022			
RECEIPTS	Current Year	Previous Year	PAYMENTS
I. OPENING BALANCES			
a) Cash in Hand	-	-	
b) Bank Balance			
i) In Current Account (PMB)	10,136,493	13,063,061	a) Establishment Expenses * (Corresponding to Schedule 20)
ii) In Deposit Account	591,987	542,228	b) Administrative Expenses ** (Corresponding to Schedule 21)
iii) Saving Account (Canara Bank)	97,589,873	81,776,001	c) Investments made against funds for various projects: III. Investments and deposits made
II. GRANT RECEIVED			
a) From Govt. of India	-	-	a) Out of Earmarked/Endowment Funds
b) From Salary Fund	50,590,000	32,500,000	b) Out of Own Funds (Investments, Others)
c) From General Fund	70,124,000	60,000,000	IV. Expenditure on Fixed Assets and Capital Work in Progress
d) From State Govts.	-	-	a) Purchase of Fixed Assets
e) From Other Sources (details)	-	-	b) Expenditure on Capital Work-in-Progress
(Grants for capital and revenue exp. To be shown separate amt.)	-	-	V. Refunds of Surplus Money/Items
III. INCOME FROM SALES & SERVICE			a) To the Govt. Of India
a) Income from Sales	-	-	b) To the State Govt.
b) Income from Service	-	-	c) To other Providers of Funds
IV. INCOME FROM INVESTMENT			VI. Interest Paid
a) Earmarked/Endowment Funds	-	-	VII. Other Payments
b) Own Funds (Other Investments)	-	-	- Advance to Others (Suppliers)
V. INCOME FROM ROYALTY ETC.			- Prepayments
a) Royalty	-	-	- TA Advance
b) Publication	-	-	- LTC Advance
c) Others	-	-	- Other Advance
VI. INTEREST RECEIVED			- Temporary Advance
a) On Term Deposit	-	-	- Temporary Advance-refundable
b) On Bank Deposits (Savings)	-	-	- Refund of EMD
i) PMB	455,187	385,421	- Refund of Security Deposit
ii) Canara Bank	4,606,321	5,607,708	- Refund of Warehouse Inspection Agency Reg./Renewal Fees (Sundry Payables)
iii) SBI	1,652	-	- Payment to Other Operating Current Liability
d) On Loans and Advances	-	-	- Payment for Inspection of FO Warehouses
e) On Others	-	-	
VII. FEE & SUBSCRIPTIONS			
a) Entrance Fee	-	-	VIII. Closing Balances
b) Annual Fee/Subscription	2,000,000	2,000,000	a) Cash in Hand
c) Warehouse Inspection Agency Reg./Renewal Fees	13,156,240	6,280,455	b) i) In Current Accounts (PMB)
d) Seminar Prog. Fee	-	-	ii) In Deposits Accounts (Fixed Deposit)
e) Consultancy Fee	-	-	iii) Saving Accounts (Canara Bank)
f) Inspection Agency Empowerment Fee	-	50,000	iv) Saving Accounts (SBI)
g) Other Fee	-	-	
VIII. OTHER INCOME			
a) Misc Receipts	35,729	7,650	
b) EMD	-	-	
c) Security Deposit	10,000	13,140	
d) Scale cheque	-	-	
e) Refund of Advance	-	-	
f) Advance	-	4,727	
g) LTC Advance	-	226,587	
h) Other Advance	42,000	-	
i) Temporary Advance	13,426	7,165	
Total	240,225,919	204,976,989	Total

Dr. K. Manoj Kumar
Chairperson
Warehousing Development and Regulatory Authority
(Ministry of Commerce and Industry, Government of India)
Hauz Khas, New Delhi-16



Mukesh Kumar Jain
Secretary
Warehousing Development and Regulatory Authority
Ministry of Commerce and Industry, Government of India
Hauz Khas, New Delhi-110016

*Refer Note No. 8 of Schedule 25

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 2022

We have audited the attached Balance Sheet of Warehousing Development & Regulatory Authority (WDRA), New Delhi as at 31 March, 2022 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. Audit's observations on financial transactions with regard to compliance with the Laws, Rules. and regulations (Propriety and Regularity) and efficiency-cumperformance 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 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. Balance Sheet

Liabilities

Current Liabilities and Provision (Schedule-7): Rs.13.68 crore

- A.1 Unspent grant amounting to Rs.1.49 crore for the year ended 31st March 2022 should have been refunded to the Ministry. However, the Authority has neither refunded the unspent grant of Rs.1.49 crore nor shown as refundable to the Ministry in Schedule-7 under Current Liabilities. This has resulted in understatement of Current Liabilities and overstatement of Capital Fund by Rs.1.49 crore each.

B. General

- B.1 WDRA has an amount of Rs. 10.98 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 in Canara Bank. The comment was also raised in the SAR of WDRA for the year 2019-20, 2020-21. However, no corrective action has been taken.

C. Grants-in-aid

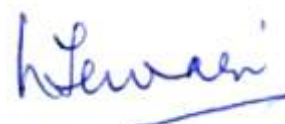
WDRA received Grants-in-aid of Rs.12.06 crore from the Ministry of Consumer Affairs, Food and Public Distribution during the year 2021-22. It had an opening balance of Rs.10.77 crore (including Rs.9.76 crore of own receipts by way of fee & subscription and Government Grants of Rs. 1.01 crore) and internal receipts of Rs.2.03 crore (Rs. 1.51 crore from fee and subscription and Rs.0.52 crore from own receipts). Out of total grant of Rs.24.86 crore, it utilized Rs.11.64 crore (Revenue Rs.11.51 crore and Capital Rs.0.13 crore) leaving a balance of Rs.13.22 crore (including Rs.11.73 crore of own receipts by way of fee & subscription and Government Grants of Rs.1.49 crore).

- 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 are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.
- a. In so far as it relates to the Balance Sheet of the state of affairs of WDRA, as at 31st March 2022 and b. In so far as it relates to Income & Expenditure Account of WDRA for the year ended on that date.

For and on the behalf of the
Comptroller & Auditor General of India

Place: New Delhi

Date: 14.10.2022



(Keerti --- Tewari)
Director General of Audit
(Agriculture, Food & Water Resources)

Annexure

1. Adequacy of Internal Audit System:

The internal audit of the authority was conducted by the Pr. Accounts Office of the Ministry of Consumer Affairs, Food & Public Distribution and only one para is outstanding.

2. Adequacy of the Internal Control System:

The Internal Control System of the Authority is adequate.

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 2022.

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 2022.

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 2022.

Annexure-III
WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY
Reply/comment of WDRA on Separate Audit Report (SAR) of the C&AG on the Accounts for the Financial Year ended on 31.03.2022

Observation No.	Audit Observations	Reply to Audit Observations
A. Balance Sheet Liabilities Current Liabilities and Provision (Schedule-7): Rs. 13.68 crore	A.1 Unspent grant amounting to Rs.1.49 crore for the year ended 31st March 2022 should have been refunded to the Ministry. However, the Authority has neither refunded the unspent grant of Rs.1.49 crore nor shown as refundable to the Ministry in Schedule-7 under Current Liabilities. This has resulted in understatement of Current Liabilities and overstatement of Capital Fund by Rs.1.49 crore each.	<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-20011/1/2018-A&F dated 18.4.2022. The unspent amount of Rs. 1.49 crore (including Rs. 0.70 crore received on 31.3.2022, was for the committed expenditure against the works/activities completed during 2021-22 and was retained for payment. The amount has been spent during 2022-23. Therefore, it was not treated as a current liability of the Authority. The amount was needed for the works/activities already completed in the previous year and was therefore, required to be retained.</p> <p>Therefore, there was no understatement of current liabilities and overstatement of Capital Fund. This amount of Rs. 1.49 crore has already been spent during the current financial year 2022-23.</p>
B. General	B.1 WDRA has an amount of Rs.10.98 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 in Canara Bank. The comment was also raised in the SAR of WDRA for the year 2019-20, 2020-21. However, no corrective action has been taken.	<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 and security deposits are deposited in the Canara Bank/SBI. Out of the total amount of Rs. 10.98 crore (shown under Head "26000.01BB4 Sundry Payable" in Schedule-7 Current Liabilities and Provisions), security deposit amounting to Rs. 1.15 crore is not payable to Government as it is refundable to the warehousemen. Thus, the refundable amount to Government as on 31.3.2022 amounts to Rs. 9.83 crore only including accrued interest of Rs. 0.40 crore.</p> <p>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.</p> <p>A meeting was held with DFPD in this 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 warehousing (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.</p>

Observation No.	Audit Observations	Reply to Audit Observations
		<p>It is also agreed by WDRA to deposit all sum realised by way of penalties and fines to Consolidated Fund of India (CFI). However operationalisation 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 already submitted to the DFPD. Till the amendment is made, the penalties and fines will be deposited in separate bank account maintained by WDRA and transferred to CFI after notification of said amendment to W(D&R) Act. The reply of the DF&PD is awaited.</p> <p>This has been elaborately explained and disclosed under para (2) in Schedule 25- Notes to Accounts. Further, this was also explained and related correspondents were also shown to the Audit.</p> <p>WDRA will implement the advice of DF&PD and transfer the entire amount on account of receipts except security deposit/EMD to the proposed Public Account created with the Government. WDRA has therefore taken all actions in this regard.</p>
C. Grant- in- aid	<p>WDRA received Grants-in-aid of Rs.12.06 crore from the Ministry of Consumer Affairs, Food and Public Distribution during the year 2021-22. It had an opening balance of Rs.10.77 crore (including Rs.9.76 crore of own receipts by way of fee & subscription and Government Grants of Rs.1.01 crore) and internal receipts of Rs.2.03 crore (Rs.1.51 crore from fee and subscription and Rs.0.52 crore from own receipts). Out of total grant Rs.24.86 crore, it utilized Rs.11.64 crore (Revenue Rs.11.51 crore and Capital Rs.0.13 crore) leaving a balance of Rs.13.22 crore (including Rs.11.73 crore of own receipts by way of fee & subscription and Government Grants of Rs.1.49 crore).</p>	<p>During the year, the total receipt of Grants-in aid in PNB was Rs. 12.06 crore and interest/other receipts were 0.06 crore. The carried forward balance of 2020-21 was Rs. 1.01 crore. Therefore, the total amount with the Authority works out to Rs.13.13 crore and not Rs. 24.86 crore as observed by the audit. The total expenditure during 2021-22 was Rs. 11.64 crore. Thus, the unspent balance as on 31.3.2022 was Rs 1.49 crore only against Grant-in aid and was in the PNB.</p> <p>The total receipts of the Authority (other than Grant) deposited in the Canara Bank/SBI up to 31.3.2022 amounting to Rs. 11.74 crore shall not be considered as unspent balance. These amounts have been received by the Authority against registration fees, renewal fee, security deposits etc. CGA has advised to deposit this amount in CFI, for which the Authority has requested the Government for retaining the same with the Authority for its expenditure as provided under the W(D&R) Act, 2007. This has been elaborately explained under para (2) in "Schedule-25- Notes to Accounts" and (C.1) above..</p> <p>These receipts (except security deposit) have been shown as liability to be refunded to the Government in case it is finally decided to deposit it in Government account/CFI. It may be informed that none of the receipts is available to VVDRA for expenditure.</p>

Annexure 1 to Separate Audit Report		
1. Adequacy of Internal Audit System:	The internal audit of the authority was conducted by the Pr. Accounts office of the Ministry of Consumer Affairs, Food & Public Distribution and only one pars is outstanding.	Matter of fact
2. Adequacy of the Internal Control System:	The Internal Control System of the Authority is adequate.	Matter of fact
3. System of Physical Verification of Assets :	The physical verification of stores and fixed assets, viz. Furniture & Fixture and Computer & accessories has been conducted upto 31st March 2022.	Matter of fact
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 2022.	Matter of fact
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 2022.	Matter of fact



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





WDRA

Warehousing Development & Regulatory Authority

Warehousing Development and Regulatory Authority

4th Floor, NCUI Building, 3, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016
Tel.: 011-49536496, Fax: 011-26515503, **Website: www.wdra.gov.in**