



ANNUAL REPORT 2011-12



Warehousing Development and Regulatory Authority

"Warehousing Bhawan" 4/1 Siri Institutional Area,
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Prof. K.V. Thomas, Hon'ble Minister of State (Independent Charge) for Consumer Affairs, Food & Public Distribution, formally launching negotiable warehouse receipt System on 26.04.2011.

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LETTER OF TRANSMITTAL

**To the Central Government through Hon'ble Minister of State
(Independent charge), Consumer Affairs, Food and Public
Distribution**

It is my privilege to forward the second Annual Report of the Warehousing Development and Regulatory Authority (WDRA) for 2011-12 to be laid before each House of Parliament. Included in this report is the essential information required to be forwarded to the Central Government under the provisions of the Warehousing (Development and Regulatory) Authority Annual Report and Returns Rules, 2010.

The report contains an overview of the Authority and a summary of the key initiatives of the WDRA on the regulatory issues. The audited annual statement of accounts along with the report of the Comptroller and Auditor General of India are included in the report.


(Dinesh Rai)
Chairman

Dated: December, 2012

OVERVIEW

1.1. COMPOSITION OF AUTHORITY

The Warehousing Development and Regulatory Authority was established under the Warehousing (Development and Regulation) Act, 2007. The Authority consists of a Chairman & two full time Members. As on the 31st March, 2012, the Authority consisted of the following:-

Name	Designation	Date of Charge assumption
Sh. Dinesh Rai	Chairman	27-10-2010
Sh. Karnail Singh	Member	01-11-2010
Sh. B. K. Bal	Member	01-02-2011

As per section 26 of the Act, 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 other Member after he has attained the age of sixty five years.



Dinesh Rai, Chairman

(From the 27th October, 2010 onwards)

Shri Dinesh Rai, IAS (Retd.) joined as Chairman of the Warehousing Development and Regulatory Authority (WDRA) on the 27th October, 2010. Shri Dinesh Rai is an Indian Administrative Services officer of Uttar Pradesh cadre (1974 Batch). He holds a double post graduate degree from Allahabad University (1971) and University of York, UK (1989). Sh. Rai has also done a number of Diploma and Service courses in Management from various institutes.

Shri Dinesh Rai was the Secretary, Ministry of Micro, Small & Medium Enterprises (MSME), Government of India from February 2008 to August, 2010. Prior to joining as the Secretary (MSME), Shri Rai was the Vice-Chairman, Delhi Development Authority (DDA). Earlier, he was the Managing Director of National Cooperative Development Corporation (NCDC), a statutory organization of the Government of India. He has also worked in different capacities in the Government of Uttar Pradesh and also in the Government of India. In Uttar Pradesh, he was the Principal Secretary (Revenue), Principal Secretary (Technical Education), Secretary (Animal Husbandry and Fisheries), Secretary (Science & Technology), Director General of Council of Science & Technology. He has also worked as District Magistrate of Varanasi, Gorakhpur and Pilibhit districts of Uttar Pradesh. His area of specialization is infrastructure development, policy planning and implementation, project appraisal and monitoring, financial management and maintenance of essential supplies. A keen golfer, Shri Rai has also been a sports person. He had been the Chairman of the working group on Warehousing Development and Regulation for the 12th five year plan period (2012-17).

1.2. MISSION, AIMS AND OBJECTIVES

The mission of the WDRA is to ensure that the interests of the farmers are protected through the growth and development in the warehousing sector. The objectives of the WDRA are focused towards providing a regulatory regime that facilitates achievement of the objectives of the Warehousing (Development and Regulation) Act, 2007. The main objectives are to improve the fiduciary trust of depositors and banks, increase liquidity in rural areas, encourage scientific warehousing of goods, lower the cost of financing, promote shorter and efficient supply chains, enhance reward for grading and quality and ensure better price risk management. The Negotiable Warehouse Receipts (NWRs) issued by the warehouses registered under this Act would help farmers to seek loan from banks against the NWRs and will avoid distress sale of agricultural produce. Since it is backed by a Central Legislation, it can be traded as well as endorsed by the holder of the receipt. It will also be beneficial for a number of other stakeholders such as banks, financial institutions, insurance companies, trade, commodities exchanges as well as consumers.

As per the Warehousing (Development and Regulation) Act, 2007, no person shall carry on the warehousing business for issuing negotiable warehouse receipts unless he has obtained a registration certificate in respect of concerned warehouse or warehouses granted by the Authority under this Act.

The salient features of the Warehousing (Development and Regulation) Act, 2007 are as follows:

- Regulation of warehousing activities
- Liabilities of warehousemen
- Format of warehouse receipts
- Setting up of a Warehousing Development and Regulatory Authority (WDRA).
- Constitution of Warehousing Advisory Committee
- Powers of the Central Government
- Appeals
- Offences and Penalties

1.3. Negotiable Warehouse Receipts

Section 11 of the Warehousing (Development and Regulation) Act, 2007 gives a broad framework of the warehouse receipt. The format of negotiable warehouse receipt has been finalised by the Authority in consultation with the Indian Banks Association (IBA). The negotiable warehouses receipt books have been printed by the Security Printing and Minting Corporation of India Limited and are issued to the registered warehouses by the Authority. The negotiable warehouse receipt has unique features such as anti-copy, endless text, fine line patterns, micro printing with rainbow colouring.

1.4. Advantages of Negotiable Warehouse Receipts

The negotiable warehouse receipts would result in providing the following benefits:

- Increased liquidity in rural areas.
- Encouragement of scientific warehousing of goods.
- Lower cost of financing.
- Shorter and more efficient supply chains.
- Enhanced rewards for grading and quality.
- Better price risk management.
- Higher returns to farmers and better services (quality) to the consumers.

1.5. Powers and Functions of the Authority

Section 35 of the Act prescribes the powers and functions of the Authority as follows:

The Authority shall have the duty to regulate and ensure implementation of the provisions of the Act, and promote orderly growth of the warehousing business. Without prejudice to the generality of the foregoing provisions, the powers and functions of the Authority shall include the following namely:

- a) 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;
- b) to regulate the registration and functioning of accreditation agency, renew, modify, withdraw, suspend or cancel such registration, and specify the code of conduct for officials of accreditation agencies for accreditation of the warehouses;
- c) to specify the qualifications, code of conduct and practical training for warehousemen and staff engaged in warehousing business;
- d) to regulate the process of pledge, creation of charges and enforcement thereof in respect of goods deposited with the warehouse;
- e) to promote efficiency in conduct of warehouse business;
- f) to make regulations laying down the standards for approval of certifying agencies for grading of goods;
- g) to promote professional organisations connected with the warehousing business;
- h) to determine the rate of, and levy, the fees and other charges for carrying out the provisions of this Act;
- i) to call for information from, undertaking inspection of, conducting enquiries and investigations including audit of the warehouses, accreditation agencies and other organisations connected with the warehousing business;
- j) to regulate the rates, advantages, terms and conditions that may be offered by warehousemen in respect of warehousing business;
- k) 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;
- l) to maintain a panel of arbitrators and to nominate arbitrators from such panel in disputes

- between warehouses and warehouse receipt holder;
- m) to regulate and develop electronic system of holding and transfer of credit balances of fungible goods deposited in the warehouses;
- n) to determine the minimum percentage of space to be kept reserved for storage of agricultural commodities in a registered warehouse;
- o) to specify the duties and responsibilities of the warehouseman;
- p) to exercise such other powers and perform such other functions as may be prescribed.

1.6. IT based Platform for Integrity of Paper NWRs

The integrity of paper NWRs system is to be protected in order to safeguard interests of farmers, depositors and beneficial owners and also to bring transparency in the system. In that direction, the WDRA initiated the process to put in place an automated IT-enabled system to avoid possible malpractices. The system will be based on a centralized architecture with registered warehouses connected to the central server. The connectivity to the server shall be either on an online mode, or on an offline mode where internet connections are erratic or unavailable. In an offline mode, data would be transferred using wireless internet cards, at the end of the day, from a nearby place where internet connectivity is available.

The system shall involve an IT application for generation of warehouse registration certificates, printing of NWRs on stationeries supplied by the WDRA or the NWRs to be printed by warehouses in a secure manner, user-defined MIS and reply to queries, NWR books to be applied online, etc. It will enable online access by the Banks to NWRs, online endorsement/transfer, pledge, delivery and discharge of receipts, system generated SMSs to stakeholders, and an on-line grievance redressal system.

1.7. Electronic Warehouse Receipts:

As per the Warehousing (Development and Regulation) Act, 2007, negotiable warehouse receipts (NWRs) can be in both paper and electronic forms. The WDRA has drafted the Warehousing Development and Regulatory Authority (Electronic Warehouse Receipts) Regulations in consultation with the various stakeholders. The Act provides the Warehousing Development and Regulatory Authority (WDRA) to regulate and develop the electronic system of holding and transfer of credit balances of fungible goods deposited in the warehouses. The objective is to electronically connect farmers and consumers which will go a long way in eliminating intermediaries, and help higher farm rate and lower consumer prices. The advantages of electronic warehouse receipts over the paper warehouse receipts include: reduction in manual handling, elimination of transportation of paper warehouse receipts, reduction in chances of forgery and quick access to information.

Part-I

POLICIES AND PROGRAMMES

2.1. Review of General Economic Environment of the Warehousing Sector

Scientific warehousing plays a very important role in the growth and development and ensures food security in the country. It minimises the huge storage losses in agricultural and other commodities. It also helps in avoiding glut in the markets and distress sale of agricultural produce by the farmers in the peak marketing season. Substantial quantity of foodgrains, fruits, vegetables and other agricultural produce are damaged due to poor and inadequate scientific storage and cold storage facilities in the country. The good warehousing practices and cold storage of agricultural and horticulture produce ensures uninterrupted supply of foodgrains, fruits and vegetables round the year. Besides, the farmers get better prices of their produce by storing their produce in the warehouses and cold storages and consumers get better quality products.

Most of the storage capacity available in the country is owned by the Government agencies like the Food Corporation of India (FCI), Central Warehousing Corporation (CWC), State Warehousing Corporations (SWCs) and Cooperative sector which is utilized for the storage of foodgrains procured for the Central Pool. Similarly, most of the warehousing capacity available with private sector is also utilised for the storage of foodgrains procured by the FCI and State agencies for distribution under Targeted Public Distribution System (TPDS).

2.2. Current Status of Warehousing Capacity in India

The warehousing capacity available in India, in public, cooperative and private sector is about 112.37 million MTs, the details are as follows:

S.No.	Name of the organization /sector	Storage capacity in million MTs
1.	Food Corporation of India (FCI)	33.60
2.	Central Warehousing Corporation (CWC)	10.13
3.	State Warehousing Corporations (SWCs)	23.00
4.	State Civil Supplies Departments	11.30
5.	Cooperative Sector	15.37
6.	Private Sector	18.97
	Total	112.37

The storage space available in the country is not sufficient to cater to the procured stocks. As a result, substantial quantity of foodgrains (wheat) is stored in Covered and Plinth (CAP), an open storage system.

2.3. Need for Modern Warehousing in India

Due to record level of procurement in the last five years, several States have been facing a problem of covered storage capacity. In the Rabi Marketing Season (RMS) 2012-13, the Food Corporation of India (FCI) had procured 380.23 lakh tonnes of wheat which was around 100 lakh tonnes higher than the earlier record procurement.

2.4. Buffer and Strategic Reserve Norms:

(Figure in lakh MTs)

As on	Buffer Norms Since 20.04.2005			Strategic Reserve		Grand Total
	Rice	Wheat	Total	Rice	Wheat	
1st April	122.00	40.00	162.00	20.00	30.00	212.00
1st July	98.00	171.00	269.00	20.00	30.00	319.00
1st October	52.00	110.00	162.00	20.00	30.00	212.00
1st January	118.00	82.00	200.00	20.00	30.00	250.00

During last few years, the procurement of foodgrains (Wheat and Rice) by the Government agencies for the Central Pool has increased substantially. The procurement of these commodities during last six years is given below:

Procurement of Wheat during last six years Rabi Marketing Seasons (RMS)

(Fig. in lakh MTs)

RMS 2007-08	RMS 2008-09	RMS 2009-10	RMS 2010-11	RMS 2011-12	RMS 2012-13
111.28	226.82	253.81	225.14	283.85	380.23

Procurement of Rice during last six years Kharif Marketing Seasons (KMS)

(Fig. in lakh MTs)

KMS 2006-07	KMS 2007-08	KMS 2008-09	KMS 2009-10	KMS 2010-11	KMS 2011-12
251.07	284.91	336.83	320.00	341.96	344.63

Therefore, availability and augmentation of storage capacity is one of the main priorities of the Government of India. There is a need that sufficient modern warehousing capacity should be created in the country to store and preserve the foodgrains procured for the Central Pool.

The procurement trend shows that the Central Pool stock may reach all time high level of 750.17 lakh tonnes on 01-06-2012. The Govt. agencies i.e. FCI and State agencies were having 438 lakh tonnes covered capacity as on 31-03-2011. For the storage of such a high level of stocks in Central Pool, the FCI has also formulated a scheme for hiring of private godowns.

2.5. Constraints and Impediments in Setting up of the Warehouses

The warehousing is a capital intensive sector and without availing finance from the banks and financial

institutions, warehousing facilities cannot be created by the entrepreneurs. Therefore, there is a need to encourage private sector participation in the construction and operation of warehouses for which various Public Private Partnership (PPP) models such as Build-Own-Operate (BOO), Build-Operate-Transfer (BOT) may be considered.

Besides, land requirements for constructing the warehouse are difficult to meet due to high rising cost of land in urban, semi urban and rural areas. Tax incentives and other financial benefits are not encouraging.

The warehousing should be given the status of an infrastructure and all financial and other benefits available to the infrastructure sector should also be available for the warehousing sector. At present, the facilities are allowed for setting up the warehouses at ports only. Investment linked deduction of capital expenditure incurred in the cold chain facility and warehouses for storage of food grains have been provided by the Govt. of India at the enhanced rate of 150 per cent, as against the current rate of 100 per cent.

2.6. Review of Policies and Programmes in respect of Expansion of Rural and Urban Warehousing Activities

2.7. Rural warehousing activities

In order to encourage construction of warehousing facilities in rural areas and to meet the requirements of farmers for storing farm produce, processed farm produce and agricultural inputs, the Government of India had launched the Rural Godown Scheme (RGS) in 2001. The scheme provided for subsidy @25% of project cost for construction/renovation of rural godowns to all categories of farmers, agriculture graduates, cooperatives & Central Warehousing Corporation (CWC)/State Warehousing Corporations (SWCs) subject to a maximum ceiling of Rs.46.87 lakh. In case of North Eastern States/hilly areas, SC/ST entrepreneurs and their cooperatives and women farmers, subsidy was provided @ 33.33% of the project cost subject to a maximum ceiling of Rs.62.50 lakh. By the end of March, 2012, 28,087 godowns having a capacity of 317 Lakh MTs have been sanctioned by the NABARD and the NCDC all over the country. The cost norms of this scheme have been revised which are as follows:

- (i) For godowns up to 1000 tonnes capacity- Project cost as appraised by financing Bank or actual cost or Rs. 3,500/- per MT of storage capacity, whichever is lower. The previous norms were Rs. 2500 per MT of storage capacity.
- (ii) For godowns exceeding 1000 MTs capacity- Project cost as appraised by Bank or actual cost or Rs. 3,000/- per MT of storage capacity, whichever is lower against the previous norms of Rs. 1850 per MT of storage capacity.
- (iii) For NE region/hilly areas, normative cost will be Rs. 4,000/- per MT or as appraised by bank/ financial institution, whichever is lower irrespective of godown capacity.
- (iv) However, the revised cost estimates would need to be based on the rates of CWC and CPWD, wherever applicable.

- (v) For go downs exceeding 30,000 MTs capacity (25,000 MTs for the NE States, Sikkim and hilly areas), the subsidy would be restricted to that admissible for capacity of 30,000 MTs (25,000 MTs for the NE States, Sikkim and hilly areas) only, excluding the cases of cooperatives.
- (vi) For renovation of go downs by cooperatives with assistance from NCDC- Project cost as appraised by Bank/NCDC or actual cost or Rs. 750/- per MT of storage capacity, whichever is lower against the earlier norms of Rs. 625 per MT of storage capacity.

2.8. Rural Infrastructure Development Fund (RIDF) Scheme

The scheme has opened up for the first time for private sector in the country. An allocation of Rs. 2000 crores during 2011-12 has been announced by the Government of India for the setting up of warehousing infrastructure in the country under the scheme for Financing Warehousing Infrastructure under Rural Infrastructure Development Fund (RIDF). Under the scheme, loans would be given for the construction of warehouses, @ 8% with rebate of 1.5% for timely payment of the loan.

2.9 Extension of Crop Loan Scheme to Post-Harvest loan

For the appropriate growth and development of the warehousing sector in the country and to bring efficiency in the conduct of warehousing business, the Government of India has introduced NWR system in the country. The concessional crop loan @7% with interest subvention @ 3% was available to farmers as pre-harvest loan. However, in case of post-harvest loan against the negotiable warehouse receipts, the farmers were granted loan at commercial rates.

In order to discourage distress sale by farmers and to encourage them to store their produce in warehousing against warehouse receipt, the benefit of interest subvention had been made available to small and marginal farmers having Kisan Credit Card for a further period of up to six months post-harvest on the same rate as available to crop loan against negotiable warehouse receipt for keeping their produce in warehouse during the year 2011-12. This has been further extended to small and marginal farmers having Kisan Credit Cards during 2012-2013. RBI and NABARD which are the nodal agencies for the implementation of this scheme have been requested by the Finance Ministry to issue necessary instructions to Public Sector Banks (PSBs) and Regional Rural Banks (RRBs) and Cooperative Banks about the scheme for the year 2012-13.

2.10 Coordination with the Indian Banks Association (IBA)

The WDRA is of the strong opinion that with a view to make negotiable warehouse receipts an attractive instrument for farmers, other depositors and warehouses, the banks should give preferential treatment for financing NWRs to farmers. Keeping in view the same, the WDRA held requested the IBA to consider the following:

- (i) Preferential treatment for finances against NWRs issued by warehouses registered by the WDRA vis-a-vis the warehouse receipts issued by unregistered warehouses.
- (ii) Some concession in the lending rate and margins by banks against such NWRs in view of the

statutory backing and comfort provided under the Act.

- (iii) Encouraging warehouse owners to get their warehouses registered with WDRA. This will help in improving scientific warehousing in the country and will benefit all stakeholders including banks, farmers and consumers.
- (iv) Fixing of targets for financing against NWRs.

2.11. Scientific Warehousing Technology and Quality of Warehousing Services

As per the provisions of the Warehousing (Development and Regulation) Act, 2007, registration of all those warehouses which intend to issue negotiable warehouse receipts has been made compulsory with the Warehousing Development and Regulatory Authority (WDRA). The WDRA had appointed 10 accreditation agencies for accreditation of warehouses to ensure that basic scientific warehousing facilities are available in these warehouses and proper code of practices for storage of different commodities are being followed in these warehouses.

For capacity building in the warehousing sector, training programmes for the warehouse managers of registered warehouses are being organized by the WDRA through expert institutions.

Two such programmes have been organised during 2011-12 at National Institute of Agricultural Marketing (NIAM), Jaipur. The WDRA has also prepared a Warehouse Manual containing all the details about the various types of activities in the scientific warehouses for the use of warehouse managers of registered warehouses. Proper grading of agricultural commodities is carried out at the time of receipt of stocks in the warehouses and the same is mentioned on the format of NWR.

PART-II

Review of working and operation of the Warehousing Development and Regulatory Authority

3.1. Notification of 75 more agricultural commodities by the WDRA for the issuance of NWRs:

The WDRA have approved for notification the following 75 additional agricultural commodities for the issuance of NWRs by the registered warehouses with the WDRA:

Sl. No.	Name of the Commodity		
		29.	Sesame (Til or Gingelly Oil)
(A) Pulses		30.	Coconut Oil
1.	Urd Whole (Black Gram)	31.	Linseed Oil
2.	Urd split (husked)	32.	Castor Oil
3.	Urd split (unhusked)	33.	Niger Seed Oil
4.	Moong (whole)	34.	Safflower Seed Oil
5.	Moong split (husked)	35.	Cotton Seed Oil
6.	Moong split (unhusked)	36.	Rice Bran Oil
7.	Masoor (Lentil) whole	37.	Soyabean Oil
8.	Masoor (Lentil) split (husked)	38.	Sunflower Seed Oil
9.	Arhar /Tur (Red gram) whole	39.	Maize (Corn) Oil
10.	Arhar /Tur (Red gram) split (husked)	40.	Mahua (Mowrah Oil)
11.	Kabuli Chana	41.	Salseed Oil (Fat)
12.	Chana whole (Bengal Gram)	(D) Oilseeds*	
13.	Chana split (husked) / Dal Chana	42.	Taramira Seeds
14.	Matki / Moth (whole)	43.	Sesame seeds
15.	Matki / Moth split (husked)	44.	Cotton seeds
16.	Yellow Peas (whole)	45.	Safflower seeds
17.	Rajma	46.	Linseeds
18.	Lobia	47.	Mahua seed
(B) Cereals		48.	Sal seeds
19.	Raw Milled Superfine / Fine Rice	49.	Niger seeds
20.	Raw Milled Medium Rice	(E) Edible Nuts	
21.	Raw Milled Common (Coarse) Rice	50.	Walnuts
22.	Parboiled Milled Superfine / Fine Rice	51.	Raw cashewnuts
23.	Parboiled Milled Medium Rice	52.	Groundnuts
24.	Parboiled Milled Common (Coarse) Rice	53.	Coconut
25.	Fine Broken Rice	(F) Spices*	
26.	Common Broken Rice	54.	Ajowan Seeds (Whole
(C) Vegetable Oils*		55.	Mace
27.	Mustard Oil	56.	Seedless Tamarind
28.	Groundnut Oil	57.	Cloves

58.	Mixed Masala Powders	67.	Makhana Powder
59.	Sun Dried Raw Mango	68.	Makhana Fried
60.	Compounded	(H)	Miscellaneous
61.	Nutmeg	69.	Guar Seed
62.	Curry Powder	70.	Tea **
63.	Saffron	71.	Coffee, Arabica and
64.	Tejpat	72.	Tobacco **
65.	Poppy Seeds	73.	Rubber **
(G)	Makhana	74.	Desi Chana
66.	Makhana	75.	Indian sugar**

Following commodities had already been notified by the WDRA during the previous year i.e. on 31-01-2011.

Sl. No.	Name of Commodities	Sl. No.	Name of Commodities
1.	Wheat	21.	Tamarind seed
2.	Rice	22.	Cumin seed*
3.	Paddy	23.	Castor seeds
4.	Jowar	24.	Cashew kernel
5.	Bajra	25.	Areanut
6.	Barley	26.	Black pepper*
7.	Maize	27.	Coriander*
8.	Ragi	28.	Fennel seeds*
9.	Soyabean*	29.	Fenugreek seeds*
10.	Mustered Seed	30.	Guar gum*
11.	Rapeseed	31.	Sesame seed
12.	Groundnut	32.	Horse gram
13.	Ground (pod bag)	33.	Isabgol*
14.	Whole pulses & split pulses	34.	Black gram (Flour)
15.	Sun flower oil seed	35.	Coffee beans
16.	Milled pulses	36.	Sago*
17.	Cotton bales*	37.	Turmeric*
18.	Cotton seed	38.	Ball Copra
19.	Jute bales*	39.	Cup Copra*
20.	Chillies*	40.	Cardamom*

***Commodities subject to need based laboratory testing.**

Therefore a total number of 115 commodities have been notified by the WDRA for issuance of NWRs.

The notified list of horticulture commodities for storing in the warehouses (cold storages) is as follows:

1. Table Potatoes (with or without CIPC application)
2. Seed Potatoes
3. Processing (Potatoes with CIPC application)
4. Apples in CA storage
5. Carrots
6. Nagpur Mandarin
7. Khasi/Darjeeling/NE Oranges
8. Kinnow
9. Sweet Lime
10. Lemon
11. Pomegranate
12. Grapes
13. Almond
14. Raisins
15. Onion (Fresh or dehydrated)
16. Garlic (Fresh or dehydrated)
17. Ginger (Fresh or dehydrated)
18. Dries edible mushrooms
19. Red Chillies
20. Coriander (dry)
21. Cinnamon
22. Turmeric
23. Tamarind
24. Date Palm
25. Frozen Processed Food item of horticulture Origin including those frozen in IQF or Blast Freezing.
26. Seeds & bulbs

Qualitative specifications/standards for above commodities will be of Agmark. However, in case, Agmark standards do not exist, for those commodities quality standards laid down by the Central/ State Governments/Government bodies shall be applicable.

3.2. Capacity Building Programme in the Warehousing Sector.

With a view to promote efficiency in the warehousing sector, two training programmes each of 5 day duration for the warehousemen of the registered warehouses of the Central Warehousing Corporation (CWC) of UP, Haryana and Rajasthan regions and State Warehousing Corporations (SWCs) of the Haryana and Rajasthan regions were organised by the Warehousing Development and Regulatory Authority (WDRA) at National Institute of Agricultural Marketing (NIAM), Jaipur from the 31st Oct, 2011 to the 4th Nov, 2011 and the 12th to the 16th March, 2012.

The important topics covered in the training programme were aims, objectives and salient features of the Warehousing (Development and Regulation) Act, 2007, Negotiable Warehouse Receipts, (NWR)- its salient features and benefits for farmers, format of NWR, its distribution by WDRA and maintenance of records of NWR, role of accreditation agencies, process for grant of accreditation certificate, construction standards as per BIS, CWC and NABARD specifications, purpose of accreditation of warehouses, agricultural commodities notified for issuance of negotiable warehouse receipt, scientific storage of agricultural commodities and grading, sampling procedure for bags and bulk storage, records management, finance and account procedures in warehouses, financing by banks against NWRs and insurance of warehouses and goods stored in warehouses.

These training programmes were inaugurated by Sh. Dinesh Rai, Chairman, WDRA and Dr. R. P. Meena, Director General, NIAM respectively. The Chairman apprised the participants about the action initiated by the WDRA for popularising the benefits of negotiable warehouse receipt system in the country particularly among farmers. A field visit to the RSWC warehouse at Kishangarh was also arranged to appraise the warehousemen about the functioning of the registered warehouses.

3.3. Appointment of RITES and DMI as accreditation agencies for the warehouses

The Rail India Technical and Engineering Services (RITES) Ltd., an ISO 9001-2000 company, a multi-disciplinary consultancy organization in the fields of transport, infrastructure and related technologies and Directorate of Marketing and Inspection, Department of Agriculture and Cooperation, Faridabad have also been appointed as accreditation agencies for the warehouses by the WDRA. The 10 accreditation agencies approved by the WDRA till March, 2012 are as follows:

Sl. No.	Name of the Accreditation Agency approved by the WDRA
1.	Indian Grain Storage Management and Research Institute (IGMRI), Hapur.
2.	National Institute of Agricultural Management (NIAM), Jaipur.
3.	National Cooperative Development Corporation (NCDC).
4.	National Productivity Council (NPC).
5.	The Rail India Technical and Engineering Services(RITES), Gurgaon
6.	Directorate of Marketing and Inspection (DMI), Faridabad.
7.	TQ Services (A Division of Tata Projects Limited), Quality Services Division.
8.	Bureau Veritas Certification India Pvt. Ltd, Mumbai – 400072.
9.	Vexil Business Process Services Pvt. Ltd, New Delhi – 110005.
10.	American Quality Assessors (India) Private Limited, Hyderabad.

PART-III

Registrations of Warehouses by the Warehousing Development and Regulatory Authority

The Warehousing Development and Regulatory Authority came into existence on the 26th Oct, 2010 through a Gazette Notification dated the 25th Oct, 2010. The applications for registration from warehouses were invited in November, 2010. The primary scrutiny of papers and all related documents along with appointment of accreditation agencies were completed by the end of March, 2011. Registration process started, thereafter.

4.1. Data of registration/renewals of Warehousing Development & Regulatory Authority during 2011-12.

- (a) During the period 2011-12, the WDRA has registered 240 warehouses in different States. The State wise details are given below:

Sr. No.	Name of the State	No. of applications received for accreditation and registration	No. of warehouses accredited	No. of warehouses registered
1.	Andhra Pradesh	53	46	45
2.	Assam	04	00	00
3.	Bihar	01	00	00
4.	Chhattisgarh	02	00	00
5.	Delhi	06	03	00
6.	Gujarat	22	03	03
7.	Haryana	17	15	15
8.	Himachal Pradesh	02	01	01
9.	Karnataka	19	00	00
10.	Kerala	11	11	11
11.	Madhya Pradesh	49	24	17
12.	Maharashtra	63	36	22
13.	Odisha	03	01	01
14.	Punjab	16	04	04
15.	Puducherry	01	01	01
16.	Rajasthan	73	61	48
17.	Tamil Nadu	60	52	52
18.	Uttara khand	01	00	00
19.	Utter Pradesh	30	25	20
	G. Total	433	283	240

- (b) **Number of warehouses registrations renewed:** The registration of warehouses is granted for 3 years and since less than one year has passed, there was no case of renewal of warehouses.
- (c) **Number of applications rejected:** 64 applications were rejected as these warehouses did not meet the standards/norms prescribed by the WDRA.
- (d) **Number of registrations suspended or cancelled:** No incidence of violation of the Act, Rules or Regulations by any of the registered warehouses was observed by the WDRA. Therefore, no registration of warehouse was suspended or cancelled.
- (e) **Ensuring compliance of terms and conditions of registration of warehouses:** All registered warehouses were found following the guidelines prescribed under the Act, Rules and Regulations.
- (f) **Steps taken to protect the interest of depositors of goods:** The negotiable warehouse receipts to be issued by the registered warehouses have uniform format which has been finalised in consultation with IBA and other stakeholders. These NWRs have been got printed in the Government security printing and minting press with all required security features. Besides, insurance of registered warehouses as well as goods stored in these warehouses has been made compulsory.
- (g) **Steps taken to promote efficiency in the operation of warehousing services so as to facilitate growth in such services:** With a view to promote efficiency in the conduct of warehousing business, training programmes of warehouse managers of all the registered warehouses were being organised by the WDRA through expert institutions. All the important topics related to scientific storage of agricultural goods, warehouse management, financing of negotiable warehouse receipts etc. have been included in the course content of the training programme. In addition to this, the WDRA has published a Warehouse Manual for the benefit of warehouse managers. All the technical details about the inspection of agricultural commodities including sampling of foodgrains, quality control, warehouse management, equipment required for testing, fire fighting etc. have been given in the Warehouse Manual.
- (h) **Settlement of disputes between warehousing service providers and negotiable warehouse receipt holders:** No incidence of dispute between warehousing service providers and NWR holders was observed during the period under report.
- (i) **Inspection of equipment used in the warehousing sector including grading and pest control services and recommendation made on the type of equipment to be used by the warehouses:** The list of equipment required for grading and pest control operations in the warehouses have been provided in the Warehousing Manual published by the WDRA.

4.2. Monitoring of the quality of services and details of promotional survey of such services by the warehouses

The WDRA through the accreditation agencies has put in place a system of monitoring the services of

the warehouses. A check list has been provided to ensure that basic facilities for the scientific storage of the agricultural and other goods are available in the accredited/registered warehouses. Provisions have also been made for second inspection in the 1st year and subsequent yearly inspections for two more years to ensure that proper facilities for safe upkeep of goods continue to remain during the entire period of accreditation/registration. If required, surprise inspections of registered warehouses by the officers of the Authority may also be carried out. Feedback from the Authority which have been inspected by it would be provided to the concerned warehouses. This feedback shall include both quality related and service delivery related parameters. It may also include system for internal feedback for the purposes of improvement. The accreditation agency and authority will also make suggestions for improvement of equipment used in the warehousing sector including grading and pest control services. Based on the analysis of feedbacks received from the accreditation agency and Authority, the warehouse will carry out the required corrective actions and a compliance report would be submitted by the warehouses to the authority.

4.3. Second training/workshop for the officers of accreditation agencies

The second training/ workshop for the officers of accreditation agencies to appraise them about the detailed procedure of inspection of warehouses for the purpose of grant of accreditation certificate prior to their registration with the Authority was organised by the WDRA on 10.05.2011 at the CWC, Corporate Office, New Delhi. The workshop was attended by 23 officers from 7 accreditation agencies.

During the training programme, the officers of accreditation agencies were apprised in detail about the aims, objectives and procedure of accreditation of warehouses. They were educated on the check list formulated by the Authority and containing basic minimum requirements in respect of physical structure of warehouse, manpower requirement, security arrangements, weighing, fire fighting and preservation equipment, network of warehouse etc. The officers of accreditation agencies were advised to ensure that these basic facilities are available in the warehouse for scientific storage of agricultural commodities.

4.4. Meetings of the Warehousing Advisory Committee

As per section 34 (1) of the Warehousing (Development and Regulation) Act, 2007, a Warehousing Advisory Committee was constituted to advise the Authority on matters relating to the making of regulations under section 51. The second and third meeting of the Warehousing Advisory Committee was held under the Chairmanship of Sh. Dinesh Rai, Chairman, WDRA on the 20th May, 2011 and 12th August, 2011. The following draft regulations were examined and approved by the Warehousing Advisory Committee:

- (i) The Warehousing Development and Regulatory Authority (Disputes) Regulations, 2011.
- (ii) The Warehousing Development and Regulatory Authority (Meetings) Regulations, 2011.
- (iii) The Warehousing Development and Regulatory Authority (Records & Reports) Regulations, 2011.
- (iv) The Warehousing Development and Regulatory Authority (Grading, Sampling and Weighing) Regulations, 2011.

- (v) The Warehousing Development and Regulatory Authority (Salary, allowances and other terms and conditions of services of the officers and other employees of the Authority) Regulations, 2011.
- (vi) The Warehousing Development and Regulatory Authority (Contributory Provident Fund) Regulations, 2011.
- (vii) The Warehousing Development and Regulatory Authority (Electronic Warehouse Receipts) Regulations, 2011.

Withdrawal of draft WDRA (Disputes) Regulations, 2011.

Since the warehouses, both operated by Government agencies and private operators are already having arbitrators for resolving the disputes arising between warehousemen and NWR holders, therefore, the WDRA (Disputes) Regulations, 2011 drafted by the WDRA was withdrawn.

4.5. Training and awareness programme for farmers on Warehousing (Development and Regulation) Act, 2007 in Uttar Pradesh and Rajasthan

Training and awareness programmes for the farmers to apprise them about the benefit of negotiable warehouse receipt were organised at different locations through IGMRI, Hapur & NIAM, Jaipur. One such training and awareness programme was organised by the Indian Grain Storage Management and Research Institute (IGMRI), at Hapur on 23.05.2011. The training was attended by 50 progressive farmers of Ghaziabad, Meerut and Gautam Budh Nagar Districts. The training was inaugurated by Sh. Dinesh Rai, Chairman, WDRA. The Chairman apprised the farmers about the benefits of the negotiable warehouse receipt to be issued by the warehouses registered with the Authority. He advised the farmers that to avoid distress sale of their agricultural produce in the peak of marketing season, they should store their produce in the nearby registered warehouses to avail the benefits of loan from banks against the NWRs. He further informed that the WDRA is keen that interest rate of loan on the NWRs may be cheaper.

Sh. Karnail Singh, Member addressed the farmers and briefed them about the Warehousing (Development and Regulation), Act, 2007, its aims and objectives and advantages of NWR for farmers. Another such programme was organised by the IGMRI on the 13th Sep, 2011 at Krishi Vigyan Kendra (KVK) Bharari, Jhansi in U.P. which was inaugurated by Dr. Chandra Pal Singh Chairman, NCUI, New Delhi.

Besides, two training and awareness programmes for farmers on benefits of Negotiable Warehouse Receipt were organised, one each at Jaipur on the 31st May, 2011 and Udaipur on the 7th June, 2011 by the National Institute of Agricultural Marketing Jaipur. The programmes were attended by progressive farmers of nearby villages of Jaipur and Udaipur. During the training programme at Jaipur, Sh. B. K. Bal, Member, WDRA apprised the farmers about the benefits of storing agricultural produce in registered warehouses and loan facilities available on negotiable warehouse receipts.

In the training programme at Udaipur which was organised in the campus of Rajasthan Agriculture University, Sh. Karnail Singh, Member, WDRA interacted with the farmers and advised them to avail the benefits of NWRs.

4.6. Regional Conference on Negotiable Warehouse Receipt in warehouses and cold storage at Nagpur

The Warehousing Development and Regulatory Authority (WDRA) has chalked out detailed programme for organising regional conferences in different states in collaboration with FICCI, ASSOCHAM and PHD Chambers. The first such conference was organised on 27.05.2011 at New Delhi in association with ASSOCHAM. The conference was inaugurated by Prof. K. V. Thomas, Hon'ble Minister of State for Consumer Affairs, Food and PD. The Second conference was organised in collaboration with FICCI at Bangalore on 24.06.2011 and third at Chandigarh on the 8th July, 2011 in collaboration with PHD Chamber.

The fourth conference was organised at Thiruvananthapuram in collaboration with FICCI on 06.08.2011. The conference was inaugurated by Sh. Oommen Chandy, Hon'ble Chief Minister of Kerala.

The fifth Regional Conference organised in collaboration with FICCI was inaugurated by the Hon'ble Prof. K. V. Thomas, Hon'ble Minister of State (Independent Charge) for Consumer Affairs, Food and PD at Mumbai on the 23rd Sep, 2011.

The sixth Regional Conference on negotiable warehouse receipt in warehouses and cold storages was held on the 20th Jan, 2012 at Bhopal in collaboration with PHD Chamber which was inaugurated by the Dr. Ram Krishna Kusmariya, Hon'ble Minister for Farmer Welfare & Agriculture Development, Govt. of Madhya Pradesh and Mr. Kailash Vijayvargiya, Hon'ble Minister for Commerce & Industries, Employment, Information Technology, Govt. of Madhya Pradesh.

The seventh Regional Conference on NWR in warehouses and cold storage was also held in collaboration with FICCI at Kolkata on the 2nd March, 2012 which was inaugurated by Prof. K. V. Thomas, Hon'ble Minister of State (Independent Charge) for Consumer Affairs, Food and PD.

The eighth Regional Conference on Negotiable Warehouse Receipt in warehouses and cold storage was held at Nagpur on 24th March, 2012. The conference which was jointly organised by the WDRA and Confederation of All India Traders, New Delhi was inaugurated by Sh. Vilasji Muttemwar, Hon'ble Member of Parliament and Chairman Standing Committee on Consumer Affairs, Food and Public Distribution.



Prof. K.V. Thomas, Hon'ble Minister of State (Independent Charge) for Consumer Affairs, Food & Public Distribution, inaugurating the International Conference held at New Delhi on 27.05.2011 in association with ASSOCHAM.



Prof. K.V. Thomas, Hon'ble Minister of State (Independent Charge) for Consumer Affairs, Food & Public Distribution, , Dr. B.C. Gupta, Secretary, Food & PD, Sh. Dinesh Rai, Chairman, WDR and Sh. B. K. Bajoria during a conference on Negotiable warehouse receipt system held on 23rd September, 2011 at Mumbai in collaboration with FICCI.

PART IV

ORGANISATIONAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE

5.1. Organisational Matters of WDRA: The sanctioned strength of WDRA is as under:

Sl. No.	Designation of posts	No. of posts sanctioned	No. of posts filled up as on 31 st March, 2012
1.	Joint Secretary	1	1
2.	Director	2	2
3.	Under Secretary	2	1
4.	Section Officer	2	2
5.	Assistant/Accountant	2	1
6.	PPS	1	1
7.	PS	2	-
8.	Investigator/Field Officer	3	-
9.	Steno Grade 'D'	1	-
10.	Driver	1	1
11.	Peon	2	-
	Total	19	9

5.2. Employer-Employee Relationship and Welfare Activities in the Authority

The employer-employee relation in the Authority is cordial. Different welfare activities are being contemplated in the next financial year.

5.3. Vigilance Overview in the Authority

The work of CVO is being looked after by the Director (Admn. & Fin.), till post of the regular CVO is created & filled up in the Authority. No vigilance case is contemplated or pending in the Authority in the year 2011-12.

5.4. Implementation of RTI Act, 2005 in WDRA

The Chairman, WDRA has appointed Smt. Yatinder Prasad, Director (A&F) as CPIO, Shri H. K. Dabas, Under Secretary (A&F) as APIO and Sh. B. K. Bal, Member, WDRA as Appellate Authority (AA). This information has been displayed on the website of WDRA for the information of general public. A total number of 5 references were received and applied in the Authority under RTI Act in the year 2011-12.

5.5. Training of Personnel

In view of very few officials joining the Authority on deputation and organisation being in budding

stage, no training could be organised during the year 2011-12. However, the training of personnel working in the WDRA is contemplated in future for the development and up-gradation of skills and efficiency.

5.6. Publicity Activities

The Authority has been organising meetings with the bankers, Indian Banks Association (IBA) and other stakeholders to promote and popularize the activities undertaken by the WDRA regarding registration of the warehouses. The Authority is preparing of a small documentary film in collaboration with Directorate of Advertising and Visual Publicity (DAVP) to promote the warehousing activities of the Authority. In this direction, the Authority is trying to reach up to the micro level of the farming community and traders as well for promotion and regulation of warehousing activities in the country.

5.7. Meetings of the Authority

During the period under report, 3 meetings of the Authority under the chairmanship of Chairman, WDRA have been held on 01-04-2011, 14-10-2011 and 29-03-2012 to take policy decisions in respect of functioning of the Authority and the decision taken during the meeting have been implemented.

5.8. Audited accounts of WDRA for the Year 2011-12

The sanctioned budget of the WDRA for 2011-12 was Rs. 4,90,85,867.00 including Rs. 2,69,85,867.00 which has been carried forwarded from 2010-11. The actual expenditure was Rs. 4,25,91,909.00. The amount unutilised as on 31st March, 2012, after including Rs. 2,91,484 miscellaneous receipts + Rs. 13,05,100.00 as interest on grant receipts was Rs. 80,90,542.00 which has been carried forward to the next financial year viz. 2012-13. Statement of accounts of the Authority along with audited statement of accounts and separate audit report on the annual accounts of the Warehousing Development and Regulatory Authority conducted by Comptroller and Auditor General of India through Director General of Audit (Central Expenditure), for the year 2011-12 are annexed at **Annexure 'I'** and **'II'**.

Appendix - I

Check list to be filled up by the examiners of the Accreditation Agency Name and complete postal address of the warehouse: _____

Sl. No.	Parameters	Comments/ Findings of Examiners
1.	Structural requirements: (i) Whether the warehouse(s) are constructed as per BIS/ CWC/ FCI Standards? if so give details. (ii) No. of sheds/godowns, for which registration is required. (iii) Size (Length x Breadth) of the shed (s) (in Meters) of such sheds and compartments for which registration is required. (iv) Total capacity of warehouse (in metric tonnes) for which registration is required. (v) Name of commodities stored/ to be stored in the warehouse(s). (vi) Observations about storage worthiness of the warehouse(s) with details. (vii) Observations about cleanliness and hygienic condition of warehouse. (viii) Whether owned warehouse/godown or hired? (ix) Proof of ownership or registered lease deed or rent agreement/ rent receipt of the warehouse(s). (x) Whether 'No Objection Certificate (NOC)/Warehouse License' has been obtained from the local body/other authority for operating the warehouse? (If so, please enclose a photocopy of the same). (xi) Connectivity of the warehouse with State/National Highways and nearest railhead. (Give distance in Kilometer from the nearest railhead).	
2.	Commodities: (List of Commodities for which warehouse(s) is to be accredited/registered)	

3.	Steps taken for scientific storage and preservation of stored commodities/goods: <ul style="list-style-type: none"> (i) Whether proper stack plan has been prepared? (Give stack size and total number of stacks in the shed). (ii) Whether code of storage practices for scientific storage of goods and other items stored in the warehouse are followed: (iii) Give frequency of: <ul style="list-style-type: none"> (a) Inspection. (b) Prophylactic treatment (spraying of insecticide). (c) Curative treatment (fumigation). (d) Rodent control measures. (iv) Whether stacking is proper and space for inspection, chemical treatment and warehousing operation (alleyways and hallways) is available. (v) Whether stack cards with proper entries about date of receipt/issue, quality/grade, quantity of stored goods and chemical treatments are available? 	
4.	Net worth of the warehouse (To ascertain adequate positive net worth of the warehouse, a certificate from a Chartered Accountant (CA) or creditworthiness from a scheduled bank of the individual warehouse or its organisation will suffice).	
5.	Security Arrangements: <ul style="list-style-type: none"> (i) Whether the warehouse has well-protected pucca boundary walls/ barbed wire fencing etc. (ii) No. of gates with locking arrangements. (iii) No. of entry points. (iv) No. of exit points (v) Whether the entry and exit points are manned by trained security guards? (vi) Name of the nearest Police Station or Check Post and distance from the warehouse. (vii) Whether there is proper security cabin or not? (viii) Whether there are proper night lighting for the security purpose? (ix) Whether Gate-Pass is issued for the goods passing out from the warehouse? (x) Whether entries for all incoming and outgoing vehicles are properly maintained in a Register or Computer? 	
6.	Fire-fighting arrangements: <ul style="list-style-type: none"> (i) Whether fire-fighting arrangements are there in the warehouse? (ii) If so, details of arrangements including number and type of fire extinguishers, sand buckets, etc. to be given. (iii) Name of the nearest Fire Brigade Station and distance. (iv) Whether telephone numbers of nearest Fire Station are displayed at different prominent places in the warehouse or not? 	

7.	<p>Details of warehouseman:</p> <p>(i) Name of the warehouseman alongwith his educational qualifications.</p> <p>(ii) Whether the warehouseman have been trained in some institutions, viz. Indian Grain Storage Management and Research Institute (IGMRI), CWC, NIAM, FCI or any other institutions? Type and duration of training obtained. (Give photocopies of training certificates).</p>	
8.	<p>Details of other technical and godown staff engaged in storage and preservation of commodities/goods:</p> <p>(i) Name and Number of technical assistants/officers /godown staff responsible for storage and preservation of the commodities in the warehouse(s).</p> <p>(ii) Their qualifications and experience in preservation of stored goods.</p> <p>(iii) Whether they have been trained in some institutions, like IGMRI, CFTRI, FCI CWC, SWCs or other recognized Institutions? Give details</p>	
9.	<p>Equipment, items and chemicals for preservation of stored goods:</p> <p>(i) Whether all the equipment, such as, sprayers/foggers, gas mask, canisters, gloves, gum boots, goggles, aprons, etc. are available? Give list of each item in Annexure.</p> <p>(ii) Whether adequate number of fumigation covers, nylon nets, plastic ropes and sands snakes are available for fumigation of foodgrains and other items?</p> <p>(iii) Whether sufficient quantity of pesticides (insecticides for prophylactic treatment, fumigants for fumigation and rodenticides for rodent control) are available in the warehouse? (Give details from respective pesticide stock register).</p> <p>(iv) Whether adequate number of dunnage material, such as, wooden crates, poly pallets, polythene sheets, patera mats, etc. are available in the warehouse? (Give details).</p> <p>(v) A list of minimum equipment required for preservation of foodgrains and setting up a physical analysis laboratory in a warehouse is given in Appendix II.</p>	
10.	<p>Arrangements for weightment of goods:</p> <p>(i) Whether the warehouse has its own weigh-bridge?</p> <p>(ii) If so, the details with capacity and date of last calibration.</p> <p>(iii) No. of beam balances, platform balances with their details.</p> <p>(iv) Whether the weights/platform balance used in the warehouse are timely calibrated and duly stamped by concerned weights & measures Department.</p>	

11.	Office facilities: (i) Total number of staff in the warehouse including warehousemen, technical and non-technical staff. (ii) Whether sufficient office equipment, viz. telephone, computers, photocopiers, fax machine and furniture (table, chairs, almirah, etc.) are available in the office(s) of the warehouse? Enclose a separate sheet.	
12.	Laboratory facilities: (i) Whether testing facilities of goods to be stored in the warehouse, in form of a small laboratory, are available? (ii) If so, give details of the equipment's, such as, samplers, moisture meter, physical analysis kits, weighing balances, hectolitre weight apparatus, sieve sets, magnifying glass, measuring cylinder, vernier calliper, sample bags, enamel plates etc. (Give list of these equipment's). (iii) List of laboratories for chemical analysis of the samples (wherever necessary) with whom the warehouse has tied up.	
13.	Insurance & Banking: (i) Whether the warehouse as well as the goods stored in the warehouse(s) are insured? (ii) If so, the name of the insurance company and risks covered. (iii) List of banks operating within approachable distance from the warehouse. (iv) Any tie up of the warehouse with any of these banks.	
14.	(i) Financing tie up, if any. (ii) Marketing tie up.	

Appendix - II

Minimum equipment required for preservation of foodgrains and setting up a physical analysis laboratory in a warehouse.

Sl. No	Name of the Equipment	No. required
(A)	FIXTURES/FURNITURE IN PHYSICAL ANALYSIS LABORATORY.	
1.	Analysis table (with drawers)	2
2.	Balance table (with drawers)	2
3.	Almirah (for keeping of samples)	2
4.	Glass slabs / polished stone e.g. granite slabs	2
5.	Laboratory rack (Size 3'X 6' with 6 slabs), 4 Stools, 5 Chairs and Balance table	As per requirement
(B)	EQUIPMENT	
1.	Physical balance	2
2.	Moisture meter calibrated for all the commodities to be stored/ handled	1
3.	Sieve Set	1
4.	Enamel plates with clean white surface	12
5.	Sample bags-polythene and cloth	50 each
6.	Parkhi (Bag Trier)	2
7.	Sample tags	100
8.	Sample seal	1
9.	Sealing wax	1 Packet
10.	Calculator	1
11.	Magnifying glass	3
12.	Hygrometer	1
13.	Max. Min. Thermometer	1
14.	Petri dishes	12
15.	Measuring cylinders: 10 ml, 20 ml, 50 ml, 100 ml	3 each
16.	Slotted tube bag trier, stainless steel	1
17.	Borner sample divider (brass or stainless steel)	1
18.	Aluminium Phosphide applicator	1
19.	Measuring tape	1
20.	Verniercalipers	2
21.	Magnifying glass	2
(C)	DISINFECTION	
1.	Rat cages	20
2.	Foot sprayer	2
3.	Power sprayer	As per requirement
4.	Sand snakes	100
5.	Hand gloves (pairs)	6

6.	Air Gun / Bird Scarer	2
(D)	OTHER ITEMS / EQUIPMENT	
1.	Tarpaulin	6
2.	Ladder	2
3.	Sample Sieves (for screening)	2
4.	First Aid box	1
5.	Fire extinguishers	As per requirement
6.	Fire buckets	As per requirement
7.	Platform Scales 300 kgs, 500kgs, 1000kgs, 3000 kgs	As per need
(E)	SAFETY EQUIPMENT	
1.	Gum boots, goggles, aprons etc.	4 set each
2.	Phosphine gas detection strips	As per requirement
3.	Dragger type multi gas detector tubes	As per requirement
4.	Phosphine alert personal monitor	As per requirement
5.	Fire extinguisher (chemical type)	As per requirement
6.	Specimen tubes	24
(F)	DUNNAGE MATERIALS	
1.	Polythene film	As per requirement
2.	Bamboo mats / patera mats	As per requirement
3.	Wooden crates/poly crates	As per requirement
(G)	GAS MASK & CANISTER	
1.	Gas mask (face piece, breathing tube, canister)	2 each
2.	Canister	2
3.	Halide detector	1
(H)	Fumigation covers	1
1.	Thermoplastic fumigation covers (IS No. 13217:1991) or	As per requirement
2.	Multilayered cross laminated sheets and tarpaulins/covers (IS 14611:1998)	As per requirement

WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

ANNUAL ACCOUNTS 2011-12

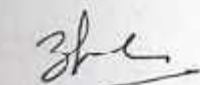
“Warehousing Bhawan”
4/1 Siri Institutional Area,
August Kranti Marg,
Hauz Khas, New Delhi-110016.

FORM A
(See Rule 3)

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY
BALANCE SHEET AS ON 31ST MARCH 2012

(Amount-Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current year	Previous Year
CORPUS/CAPITAL FUND	1	96,11,910.70	2,69,85,867.00
RESERVE AND SURPLUS	2	-	-
EARMARKED/ENDOWMENT FUNDS	3	-	-
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	1,14,37,548.00	99,14,570.00
TOTAL		2,10,49,458.70	3,69,00,437.00
ASSETS			
FIXED ASSETS	8	15,21,368.70	4,55,876.00
INVESTMENTS - FROM EARMARKED/ENDOWMENTS FUNDS	9	4,68,638.00	-
INVESTMENTS-OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANTAGES ETC.	11	1,90,59,452.00	3,64,44,561.00
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
TOTAL		2,10,49,458.70	3,69,00,437.00
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

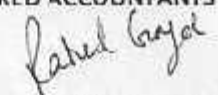


YATINDER PRASAD
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B. K. BAL, IAS (Retd.)
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Compiled from Books of Accounts By
JAIN KAPILA ASSOCIATES
CHARTERED ACCOUNTANTS


CA Rahul Goyal
(Authorised Signatory)




DINESH RAI, IAS (Retd.)
CHAIRMAN
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WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

FORM 'B'
(See rule 3)
THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/ YEAR ENDED ON 31ST MARCH, 2012.

		(Amount- Rs.)	
INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	-	-
Grants/Subsidies	13	2,21,00,000.00	4,00,00,000.00
Fees/Subscriptions	14	-	-
Income from Investment (Income on Investment from Earmarked/Endowment Funds transferred to Funds)	15	-	-
Income from Royalty, Publication etc.	16	-	-
Interest Earned	17	13,05,100.00	3,52,265.00
Other Income	18	2,91,484.00	-
Increase/(decrease) in stock of Finished goods and works-in-progress	19	-	-
TOTAL(A)		2,36,96,584.00	4,03,52,265.00
EXPENDITURE			
Establishment expenses	20	1,26,65,568.00	66,42,083.00
Other Administrative Expenses etc.	21	2,77,28,831.00	61,79,910.00
Expenditure on Grants, Subsidies etc.	22	-	-
Interest	23	-	-
Depreciation (Net Total at the year-end - corresponding to Schedule - 8)		6,76,141.30	5,44,404.00
TOTAL(B)		4,10,70,540.30	1,33,56,397.00
Balance Being excess of Expenditure over Income (A-B)		1,73,73,956.30	2,69,35,867.00
Transfer to Special Reserve (Specify each)		-	-
Transfer to /from General Reserve		-	-
BALANCE BEING DEFICIT CARRIED TO CORPUS/CAPITAL FUND		1,73,73,956.30	2,69,35,867.00
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

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WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2012.

(Amount- Rs.)

SCHEDULE 1- CORPUS/CAPITAL FUND:	Current Year		Previous Year	
Balance as on the begning of the year	2,69,85,867.00	-	-	-
Add: Contribution towards Corpus/Capital Fund	-	-	-	-
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	-1,73,73,956.30	96,11,910.70	2,69,85,867.00	2,69,85,867.00
BALANCE AS AT THE YEAR - END		96,11,910.70		2,69,85,867.00

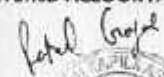
(Amount- Rs.)

SCHEDULE 2 - RESERVE AND SURPLUS:	Current Year		Previous Year	
1. Capital Reserve				
As per Last Account	-	-	-	-
Addition During the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
	-	-	-	-
2. Revenue Reserve				
As per Last Account	-	-	-	-
Addition During the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
	-	-	-	-
3. Special Reserve				
As per Last Account	-	-	-	-
Addition During the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
	-	-	-	-
4. General Reserve				
As per Last Account	-	-	-	-
Addition During the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
	-	-	-	-
TOTAL				


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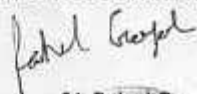
WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2012.			
Schedule 3- EARMARKED/ENDOWMENT FUNDS	FUND-WISE BREAK UP	Total	
	Fund XX	Currents Year	Previous Year
Opening balance of the funds	-	-	-
Addition to the funds :	-	-	-
i. Donations/grants	-	-	-
ii. Income from investment made on account of funds	-	-	-
iii. Other addition (Specify nature)	-	-	-
TOTAL (a+b)	-	-	-
(c) Utilization/Expenditure towards objective of funds	-	-	-
(i) Capital Expenditure			-
-Fixed	-	-	-
-Others	-	-	-
TOTAL	-	-	-
(ii) Revenue Expenditure			-
- Salaries, Wages and allowances etc.	-	-	-
- Rent	-	-	-
- Other Administrative expenses	-	-	-
Total	-	-	-


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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS
ON 31ST MARCH, 2012.**


		(Amount- Rs.)	
SCHEDULE 4- SECURED LOANS AND BORROWINGS :		Current year	Previous year
1. Central Government		-	
2. State Government (Specify)		-	
3. Financial Institution			
(a) Term Loans	-	-	-
(b) Interest accrued and due	-	-	-
4. Banks			
(a) Term Loans	-	-	-
- Interest accrued and due	-	-	-
(b) Other Loans (specify)	-	-	-
- Interest accrued and due	-	-	-
5. Other Institutions and Agencies		-	-
6. Debentures and Bonds		-	-
7. Others (Specify)		-	-
TOTAL		-	-
Note : Amounts due within one year			


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WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY


THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2012.

(Amount- Rs.)

SCHEDULE 5- UNSECURED LOANS AND BORROWINGS:	Current year		Previous year	
1. Central Government		-		-
2. State Government (Specify)		-		-
3. Financial Institutions		-		-
4. Banks				
(a) Term Loans	-	-	-	-
(b) Other Loans (specify)	-	-	-	-
5. Other Institutions and Agencies		-		
6. Debentures and Bonds		-		
7. Fixed Deposits		-		
8. Others (specify)		-		
TOTAL		-		-
Note: Amounts due within one year				

(Amount- Rs.)

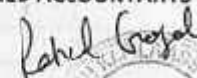
SCHEDULE 6 - DEFERRED CREDIT LIABILITIES:	Current year	Previous year
(a) Acceptance secured by hypothecation of capital equipment and other assets	-	-
(b) Other	-	-
TOTAL	-	-
Note: Amounts due within one year		



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WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2012.

(Amount- Rs.)

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current year		Previous year	
A. CURRENT LIABILITIES				
1. Acceptance		-		-
2. Sundry Creditors				
a.) For Goods	-	-	-	-
b.) Others (Payable to CWC)	34,758.00	34,758.00	27,87,034.00	27,87,034.00
3. Advances Received		-		-
4. Interest accrued but not due on:				
(a) Secured Loans/borrowings	-	-	-	-
(b) Unsecured Loans/borrowings	-	-	-	-
5. Statutory Liabilities				
(a) Overdue	-	-	-	-
(b) Others	8,93,919.00	8,93,919.00	2,10,766.00	2,10,766.00
6. Other Current Liabilities (Securities Deposits, Registration Fees, & Interest earned thereon)		91,64,991.00	-	65,94,985.00
TOTAL (A)		1,00,93,658.00		95,92,785.00
B. PROVISIONS				
1. For Taxation		-		-
2. Gratuity		-		-
3. Superannuation/Pension		-		-
4. Accumulated Leave Encashment		-		-
5. Trade Warranties/Claims		-		-
6. Others (Unpaid Expenses)		13,43,830.00		3,21,785.00
TOTAL (B)		13,43,830.00		3,21,785.00
TOTAL (A+B)		1,14,37,548.00		99,14,570.00


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WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2012.										(Amount- Rs.)
SCHEDULES B - FIXED ASSETS		GROSS BLOCK				DEPRECIATION			NET BLOCK	
	Cost/valuation As at beginning of the year	Addition during the year	Deduction during the year	Cost/valuation as at the end of the year	As at the beginning of the year	On additions during the year	*On deductions during the year	Total upto the year - end	As at the Current year - end 31.03.2012	
A. FIXED ASSETS:										
1. LAND										
a.) Freehold	-	-	-	-	-	-	-	-	-	
b.) Leasehold	-	-	-	-	-	-	-	-	-	
2. BUILDINGS										
a.) On freehold land	-	-	-	-	-	-	-	-	-	
b.) On leasehold land	-	-	-	-	-	-	-	-	-	
c.) Ownership flats/premises of Super structures on land not belonging to the entity	-	-	-	-	-	-	-	-	-	
3. PLANT MACHINERY & EQUIPMENTS 15%	42,908.00	5,96,551.00	-	6,39,459.00	6,436.00	78,400.00	-	84,836.00	5,54,623.00	
4. VEHICLES 15% (Car)	-	7,03,433.00	-	7,03,433.00	-	1,05,515.00	-	1,05,515.00	5,97,918.00	
5. FURNITURE, FIXTURES 10%	5,000.00	65,676.00	-	70,676.00	5,000.00	6,568.00	-	11,568.00	59,110.00	
6. OFFICE EQUIPMENT 15%	13,500.00	9,496.00	-	22,996.00	2,025.00	3,448.00	1,012.50	4,460.50	18,529.50	
7. COMPUTERS/PERIPHERALS 60%	8,32,747.00	3,42,096.00	-	11,94,843.00	5,11,548.00	6,06,262.00	1,35,253.83	9,83,656.17	2,12,186.83	
8. ELECTRIC INSTALLATION 15%	86,125.00	15,131.00	-	1,01,256.00	19,295.00	14,074.00	6,459.37	26,889.63	74,366.37	
9. LIBRARY BOOKS	-	9,255.00	-	9,255.00	-	4,620.00	-	4,620.00	4,635.00	
10. TUBEWELLS & W. SUPPLY	-	-	-	-	-	-	-	-	-	
11. OTHER FIXED ASSETS	-	-	-	-	-	-	-	-	-	
TOTAL OF CURRENT YEAR PREVIOUS YEAR	10,80,280.00	17,41,634.00	-	27,41,914.00	5,44,404.00	8,18,867.00	1,42,725.70	12,20,545.30	15,21,368.70	
E. CAPITAL WORK-IN-PROGRESS										
TOTAL										

* Excess Depreciation Charged during the previous year has been reversed during the year.

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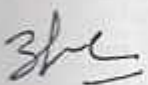
THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING OF BALANCE SHEET AS ON 31ST MARCH, 2012.

(Amount- Rs.)

SCHEDULE 9 - INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS	Current year	Previous Year
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others (Fixed Deposit)	4,68,638.00	-
TOTAL	4,68,638.00	-

(Amount- Rs.)

SCHEDULE 10 - INVESTMENTS - OTHERS	Current year	Previous Year
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. others (to be specified)	-	-
TOTAL	-	-


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WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING OF BALANCE SHEET AS ON 31ST MARCH, 2012.

(Amounts in Rs.)

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year		Previous Year	
A. CURRENT ASSETS :				
1. Inventories				
(a) Stores and Spares	1,09,871.00		-	
(b) Loose Tools	-		-	
(c) Stock-in-trade	-	1,09,871.00	-	-
Finished Goods		-		
Work-in-progress		-		
Raw Materials		-		
2. Sundry Debtors :				
(a) debts Outstanding for a period exceeding six months	-		-	
(b) Others	-	-	-	-
3. Cash balances in hand (including Cheques/drafts and imprest)		-		-
4. Bank Balances :				
(a) With Scheduled Banks :				
-On Current Accounts (Oriental Bank of Commerce)	1,00,21,521.00		2,98,49,943.00	
-On Deposit Accounts (Includes margin money)	-		-	
-On Savings Accounts (Canara Bank)	89,28,060.00	1,89,49,581.00	65,94,618.00	3,64,44,561.00
(b) With non-Scheduled Banks :				
-On Current Accounts	-		-	
-On Deposit Accounts	-		-	
-On Savings Accounts	-	-	-	-
5. Post Office-Savings Accounts		-		
TOTAL (A)		1,90,59,452.00		3,64,44,561.00


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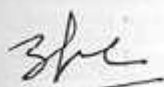

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET
AS ON 31ST MARCH, 2012.**

(Amount Rs.)

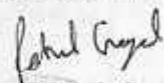
SCHEDULE 11 - CURRENT, LOANS, ADVANCES ETC. (Contd.)	Current year		Previous Year	
B. LOANS, ADVANCES AND OTHER ASSETS				
1. Loans :				
(a) Staff	-		-	
(b) Other Entities engaged in activities/objective similar to that of the Entity	-		-	
(c) Other (specify)	-	-	-	-
2. Advances and other amounts recoverable in cash or in kind or for value to be received :				
(a) On Capital Account	-		-	
(b) Prepayments	-		-	
(c) Other (Central Warehousing Corporation)	-	-	-	-
3. Income Accrued :				
(a) On Investment from Earmarked/Endowment Funds	-		-	
(b) On investment - others	-		-	
(c) On Loans and Advances	-		-	
(d) others (includes income due unrealized)	-	-	-	-
4. Claims Receivable		-		-
TOTAL (B)		-		-
TOTAL (A+B)		1,90,59,452.00		3,64,44,561.00



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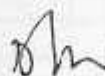


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WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED ON 31ST MARCH, 2012.

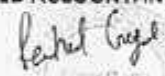
(Amount Rs.)		
SCHEDULE 12 - INCOME FROM SALES/SERVICES	Current Year	Previous Year
1.) Income from Sales		
(a) Sale of Finished Goods	-	-
(b) Sale of Raw Material	-	-
(c) Sale of Scraps	-	-
2.) Income from Services		
(a) Labour and processing Charges	-	-
(b) Professional/Consultancy Services	-	-
(c) Agency Commission and Brokerage	-	-
(d) Maintenance services (Equipment/Property)	-	-
e.) Others (Specify)	-	-
TOTAL	-	-


(Amount Rs.)		
SCHEDULE 13 - GRANTS/SUBSIDIES (Irrevocable grants & Subsidies Received)	Current Year	Previous Year
1.) Central Government (Ministry of Consumer Affairs, Food & Public Distribution)	2,21,00,000.00	4,00,00,000.00
2.) State Government	-	-
3.) Government Agencies	-	-
4.) Institutional Organisations	-	-
5.) International Organisations	-	-
TOTAL	2,21,00,000.00	4,00,00,000.00
Note - Accounting Policies towards each item are to be disclosed.		

(Amount Rs.)		
SCHEDULE 14 - FEES/SUBSCRIPTIONS	Current Year	Previous Year
1.) Entrance Fees	-	-
2.) Annual Fees/Subscriptions	-	-
3.) Seminar/Program Fees	-	-
4.) Consultancy Fees	-	-
5.) Others (Specify)	-	-
TOTAL	-	-
Note - Accounting Policies towards each item are to be disclosed.		


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 Govt. of India, Deptt. of
 New Delhi - 110016


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 MEMBER
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 New Delhi - 110016

Compiled from Books of Accounts By
JAIN KAPILA ASSOCIATES
 CHARTERED ACCOUNTANTS

 CA Rahul Goyal
 (Authorised Signatory)


DINESH RAI, IAS (Retd.)
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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME & EXPENDITURE
FOR THE PERIOD/YEAR ENDED ON 31ST MARCH, 2012.**

(Amount- Rs.)

SCHEDULE 15 - INCOME FROM INVESTMENT	Investment from Earmarked fund		Investment - Others	
(Income on Investment from Earmarked/Endowment funds transferred to funds)	Current year	Previous Year	Current year	Previous Year
(1) Interest				
(a) On Government Securities	-	-	-	-
(b) Other Bonds/Debentures	-	-	-	-
(2) Dividends :				
(a) On Shares	-	-	-	-
(b) On Mutual Fund Securities	-	-	-	-
(3) Rents	-	-	-	-
(4) Others (Specify)	-	-	-	-
TOTAL	-	-	-	-
TRANSFER TO EARMARKED/ENDOWMENT FUNDS	-	-	-	-

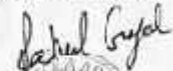
(Amount- Rs.)

SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.	Current year	Previous Year
1. Income from Royalty	-	-
2. Income from publications	-	-
3. Others (Specify)	-	-
TOTAL	-	-



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WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

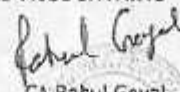
THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED ON 31ST MARCH, 2012.

(Amount -Rs.)		
SCHEDULE 17 - INTEREST EARNED	Current Year	Previous Year
(1) On Term Deposits :		
(a) With Schedule Banks	-	-
(b) With Non - Schedule Banks	-	-
(c) With Institutions	-	-
(d) Other	-	-
(2) On Saving Accounts :		
(a) With Schedule Banks	13,05,100.00	3,52,266.00
(b) With Non - Schedule Banks	-	-
(c) Post Office Savings Accounts	-	-
(d) Other	-	-
(3) On Loans :		
(a) Employee/Staff	-	-
(b) Others	-	-
4.) Interest on Debt and Other Receivable	-	-
TOTAL	13,05,100.00	3,52,266.00
Note: Tax deducted at source to be indicated		

(Amount -Rs.)		
SCHEDULE 18 - OTHER INCOME	Current Year	Previous Year
(1) Profit on Sale/disposal of Assets :		
(a) Owned assets	-	-
(b) Assets acquired out of grants, or received free of cost	-	-
2.) Export Incentives realized	-	-
3.) Fees for Miscellaneous Services	-	-
4.) Miscellaneous Income	2,91,484.00	-
TOTAL	2,91,484.00	-


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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF
INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED ON 31ST MARCH, 2012.**

SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS			<i>(Amount - Rs.)</i>	
	Current Year	Previous Year		
(a) Closing Stock	-	-		
- Finished Goods	-	-		
- Work-in-progress	-	-		
(b) Less : Opening stock	-	-		
- Finished Goods	-	-		
- Work-in-progress	-	-		
NET INCREASE/(DECREASE) (a+b)	-	-		

SCHEDULE 20 - ESTABLISHMENT EXPENSES			<i>(Amount - Rs.)</i>	
	Current Year	Previous Year		
(a) Salaries and Wages	59,62,982.00	66,42,085.00		
(b) Allowances and Bonus	43,38,286.00	-		
(c) Contribution to Provident Fund	3,14,141.00	-		
(d) Contribution to Other Fund (specify)	-	-		
(e) Staff Welfare Expenses	-	-		
(f) Expenses on Employee's Retirement and terminal Benefits	-	-		
(g) Others (Deputation Expenses, Leave Encashment, Leave Salary contribution, Leave Travel Concession etc.)	15,50,159.00	-		
TOTAL	1,26,65,568.00	66,42,085.00		


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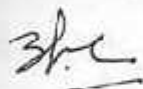

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WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED ON 31ST MARCH, 2012.

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.		(Amount in Rs.)
	Current Year	Previous Year
(a) Purchases	-	-
(b) Labour and Processing Expenses	-	-
(c) Cartage and Carriage Inwards	-	-
(d) Electricity and Power	-	-
(e) Water Charges	2,84,175.00	81,949.00
(f) Insurance	18,584.00	-
(g) Repairs and Maintenance	67,658.00	29,113.00
(h) Excise Duty	-	-
(i) Rent, Rates and Taxes	1,02,31,946.00	15,00,000.00
(j) Vehicles, Running and Maintenance	28,599.00	-
(k) Postage, Telephone and Communication Charges	3,62,024.00	83,029.00
(l) Printing and Stationery	6,03,620.00	88,301.00
(m) Travelling and Conveyance Expenses	32,81,500.00	1,58,325.00
(n) Expenses on Seminar/workshop	41,58,105.00	-
(o) Subscription Expenses	510.00	3,750.00
(p) Expenses on Fees	-	-
(q) Auditors Remuneration	-	-
(r) Hospitality Expenses	-	-
(s) Professional Charges	14,85,242.00	2,47,159.00
(t) Provision for Bad and Doubtful Debts/Advances	-	-
(u) Irrevocable Balance Written Off	-	-
(v) Packing Charges	-	-
(w) Freight and Forwarding Expenses	-	-
(x) Distribution Expenses	-	-
(y) Advertisement and Publicity	2,17,528.00	1,59,101.00
(z) Othres (Accounting Charges, Logo Designing etc)	69,89,340.00	38,29,183.00
TOTAL	2,77,28,831.00	61,79,910.00



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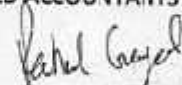


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
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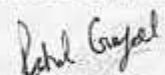
**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME
& EXPENDITURE FOR THE PERIOD/YEAR ENDED MARCH, 2012**

SCHEDULE 22 - EXPENDITURE ON GRANTS SUBSIDIES ETC.	Current Year	Previous Year
(a) Grants given to Institution/ Organisations	-	-
(b) Subsidies given to Institution/ Organisations	-	-
TOTAL	-	-
Note : name of the Entities, their Activities along with the amount of Grants/Subsidies are to be disclosed		

SCHEDULE 23 - INTEREST	Current Year	Previous Year
(a) On Fixed Loans	-	-
(b) On Other Loans (including Bank Charges)	-	-
(c) Others (specify)	-	-
TOTAL	-	-


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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF
THE ACCOUNTS FOR THE PERIOD/YEAR ENDED ON 31ST MARCH 2012.

SCHEDULES 24 – SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

- i. The financial statements have been prepared in the prescribed form of accounts as per the Warehousing (Development and Regulatory Authority) Annual Statement of Accounts and Records Rules, 2010.
- ii. Accounts have been prepared on accrual basis for the current year i.e. 2011-12

2. INVENTORY EVALUATION

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. DEPRICIATION

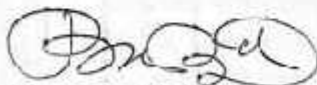
Depreciation is provided on straight line method as per rates specified in the Income Tax Act, 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets.

5. GOVERNMENT GRANTS/SUBSIDIES

Government grants/subsidies are accounted on realization basis.



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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF
THE ACCOUNTS FOR THE PERIOD/YEAR ENDED ON 31ST MARCH 2012.

SCHEDULES 25 – NOTES TO ACCOUNTS

- 1.) Notwithstanding anything contained in the Wealth-tax Act, 1957, the Income-tax Act, 1961 or any other enactment for the time being in force relating to tax on wealth, income, profits or gains, the Authority shall not be 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 (Regulation 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 adopted by Office of Controller General of Accounts (CGA) and concurred by the Office of the Comptroller and Auditor General of India (CAG) of India, all receipts of Authority will be credited to the minor head "105-Warehousing Development and Regulation receipts" new (minor head) below the Major Head "0408-Food Storage and Warehousing". Therefore the above accounting procedure is not in tune with the provisions of Act. Besides, the treatment of refundable security deposits to the warehouses and accreditation agencies has not been prescribed. The office of CGA has been requested to modify the accounting procedure so that it is not contradictory to the Act of Parliament and the treatment of refundable security deposit is also provided for. Presently the amount received by the Authority on account of Fee and Security Deposit from the warehouses and accreditation agencies has been deposited in a separate bank account and would be credited to the consolidated fund of India or WDRA fund on the advice of O/o CGA. Accordingly, interest on the above amount has been recorded separately under head Current Liabilities.


In view of the above, in the Receipts and Payments account, amount received on account of registration fee, security deposit, registration money (accreditation agency), security deposit (accreditation agency) and interest on registration fee, security deposit, have been shown under 'any other receipt'.

- 3.) The matter for finalizing the rent with the Central Warehousing Corporation is under process by CPWD. Though the CWC has mentioned that the rent has been calculated as per the norms of CPWD, however, the requisite certificate under rule i.e. item no. 16(1)(b) of schedule V of DFPR from CPWD was not attached with the rent. In view of non-fixation of rent by CPWD, the exact amount could not be determined and the rent has been paid on ad-hoc payment basis and shall be adjusted on finalization of rent by CPWD.
- 4.) As per CAG audit observation on fixed assets (Schedule 8) an amount of Rs. 1.42 lakh has been charged in excess on depreciation during the financial year 2010-11. The same has been adjusted during the financial year 2011-12.

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- 5.) The New Pension System has been made applicable to the Chairman and Members of WDRA vide Ministry of Finance, Department of Expenditure letter No. 127/EX/2012 dated 07/03/2012. As per New Pension System, contribution towards New Pension System was required to be credited into the accounts of Central Recordkeeping Agency (CRA). During the F.Y. 2011-12, contribution amounting to Rs. 10,22,762/- has been made. Out of which Rs.3,97,342 pertaining to Chairman, WDRA has been paid during the current year to CRA. Balance amount of Rs. 6,25,420/- pertaining to two Members of WDRA has been shown in current liability and could not be credited into accounts of Central Recordkeeping Agency (CRA) pending clarification from the Ministry of Finance regarding the amount of contribution to be paid by Members of WDRA sought vide letter dated 26/03/2012. Therefore, an amount of Rs. 4,68,638/- has been kept in Fixed Deposit. Interest received on above fixed deposit has been shown under current liability.
- 6.) Capital Expenditure on purchase of the fixed assets made in connection in discharge of authority functions has been shown as utilization of fund in Utilization Certificate whereas it is kept as fixed assets in the books of account and depreciation is charged to Income & Expenditure Account.
- 7.) Amount received 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.

- 8.) Following is the unspent balance as per utilization certificates: -

Balance as per corpus fund	Rs. 96,11,910.70
Less: - fixed assets balance	<u>Rs. 15,21,368.70</u>
Unspent balance	<u>Rs. 80,90,542.00</u>

- 9.) The accounts are maintained on accrual Basis of Accounting whereas Receipts & Payments account is prepared as per Cash Basis. The Difference in Income & Expenditure and Receipt & Payment account is due to payment yet to be made.

2011-12	
Establishment Expenses	1,26,65,568.00
(As per Schedule 20)	
Less: Shown in Current Liability	23,70,185.00
Net Payment	1,02,95,383.00
Administrative Expenses	2,77,28,831.00
(As per Schedule 21)	
Less: Shown in Current Liability	69,298.00
Net Payment	2,76,59,533.00

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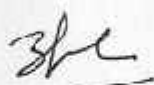

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10.) The Annual Report for the year 2010-11 was forwarded to the Ministry of Consumer Affairs, Food & PD, New Delhi, vide this office letter No. WDRA/70/A&F/2011 Dated 15/05/2012 for laying in the both the Houses of the Parliament. The Annual Report of the WDRA for the year 2010-11 has since been laid in the both the Houses of Parliament.

11.) In view of observation of office of the Director General of Audit, (Central Expenditure), Indraprastha Estate, AGCR building, New Delhi the accounts are revised by the Authority as a result of audit, and the same has been approved by the authority.



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FORM C
(See rule 1)

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY RECEIPTS AND PAYMENTS FOR THE FINANCIAL YEAR ENDED ON 31st MARCH, 2013. (Annexure 2B)

RECEIPTS	Current Year	Previous year	PAYMENTS	Current Year	Previous year
I. Opening Balance			I. Expenditure		
a) Cash in hand	-	-	i) Establishment Expenses (Corresponding to Schedule 20)**	1,02,95,13,000	-
b) Bank Balances	-	-	ii) Administrative Expenses (Corresponding to Schedule 21)**	2,76,59,53,000	1,00,46,81,000
c) In current accounts (C/Cs)	2,98,49,94,100	-	iii) Payments made against funds for various projects	-	-
d) In deposit accounts	-	-	Name of the fund or project should be shown along with the particulars of payment made for each project	-	-
iii) Saving accounts	-	-	II. Investments and deposits made	-	-
II. Grants Received	63,94,61,800	-	a) Out of Unmarked/Endowment Funds	-	-
a) From Govt. of India	2,21,00,000,000	4,00,00,000,000	b) Out of Own Funds (Investments- Others)	-	-
b) From State Govt. (s)	-	-	V. Expenditure on Fixed Assets and Capital Work-in-Progress	-	-
c) From other sources (detail)	-	-	i) Purchase of Fixed Assets	17,41,63,400	4,54,87,600
(Grant for capital & revenue expenditure to be shown separately)	-	-	ii) Expenditure on Capital Work-in-Progress	-	-
III. Income on Investment From	-	-	V. Refunds of Surplus Money/Loan	-	-
a) Unmarked/Endowment funds	-	-	i) To the Govt. Of India	-	-
b) Own Funds (Other Investment)	-	-	VI. Finance Charges/Interest	-	-
IV. Interest Received	-	-	VII. Other Payments (Creditors, Consumables, Refund of Security Deposit, Refund of Registration fee)	-	-
a) On Bank Deposits	13,15,100,000	3,52,766,000	- Refund of Security Deposit	10,000,000	-
b) Loans, Advances etc.	-	-	- Refund of Registration Fee	3,27,700,000	-
V. Other Income	2,91,484,20	66,94,986,00	- Stock of Consumable Goods	20,340,000	-
VI. Amount Earned	-	-	- Stock of Stationery	89,522,000	-
VII. Any Other Receipts *	-	-	- Payment to CWC	27,87,031,000	-
- Registration Fee	11,63,381,50	-	- Payment to Statutory Liability	3,10,766,000	-
- Security Deposit	11,63,381,50	-	- Payment to Other Current Liabilities	3,22,743,000	-
- Registration Money (Accord. Agency)	1,35,000,000	-	VIII. Closing Balance:	-	-
- Security Deposit (Accord. Agency)	1,40,000,000	-	a) Cash in hand	-	-
- Interest on Registration Fee, Security Deposit	-	-	b) Bank Balances	-	-
- Interest on CTF Fixed Deposit	2,49,972,000	-	i) In current Accounts (C/Cs)	1,00,21,521,000	2,98,49,943,000
- Security Deposit from Koth. Tour & Travels	50,000,000	-	ii) In Deposits (Account/Fixed Deposit)	4,68,638,000	-
- Amount received from NIAI	9,950,000	-	iii) Saving Accounts (Current Bank)	89,28,060,000	65,94,618,000
Total	6,30,72,285,000	4,69,47,251,000		6,30,82,885,000	4,69,47,251,000

*Refer Note no. 2 of Schedule 25
**Refer Note no. 9 of Schedule 25

(Signature)

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(Signature)

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(Signature)
CA Rohit Goyal
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ANNEXURE - II

**REPORT OF COMPTROLLER AND
AUDITOR GENERAL**

**ANNUAL ACCOUNTS
2011-12**

"Warehousing Bhawan"
4/1 Siri Institutional Area,
August Kranti Marg,
Hauz Khas, New Delhi-110016.

Separate Audit Report of the Comptroller & Auditor General of India on the accounts of Warehousing Development and Regulatory Authority for the year ended 31 March 2012

We have audited the Balance Sheet of Warehousing Development and Regulatory Authority (WDRA) as at 31st March 2012, Income & Expenditure Account and Receipts & 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 WDRA'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 observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted 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 purpose of our audit;
- ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Finance;
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the WDRA as required under Section 38 (1) of Warehousing (Development and Regulation) Act 2007, in so far as it appears from our examination of such books.
- iv. We further report that:

A. Revision of Accounts

The accounts of the Authority were revised on the basis of the observations of audit. The revision has resulted in deficit of Rs. 1.74 crore, whereas in the original accounts, there was no excess/deficit.

B. Grants-in-aid

Out of the grant in aid of Rs 2.21 crore received during the year, Rs. 0.16 crore received as interest and other income and unspent balance of Rs 2.70 crore of previous year, the organization utilized a sum of Rs 4.11 crore leaving a balance of Rs 0.96 crore. Besides this, WDRA also acquired fixed assets amounting to Rs. 17.41 lakh.

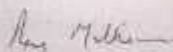
v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements, read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

- a) in so far as they relate to the Balance Sheet of WDRA as at 31 March 2012; and
- b) in so far as they relate to the Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of C& AG of India

Place: New Delhi
Date: 16.1.2013


Director General of Audit
(Central Expenditure)

Annexure
to audit report of WDRA for the year ended 31 March 2012

1. Adequacy of internal audit system

The internal audit of WDRA for the year 2010-11 was conducted by the Internal Audit Wing of Chief Controller of Accounts, Department of Food and Public Distribution. No internal audit was conducted for the year 2011-12.

2. Adequacy of internal control system

There is a proper internal control system in place.

3. System of physical verification of fixed assets

The physical verification of fixed assets had been conducted upto 31.3.2012.

4. System of physical verification of inventory

The physical verification of stationery and consumables etc. had been conducted upto 31.3.2012.

5. Regularity in payment of statutory dues

As per annual accounts, Rs 6.25 lakh was outstanding as on 31.3.2012 on account of New Pension Scheme contribution as the same was not deposited in the accounts of the Nodal Agency.