



Warehousing Development and Regulatory Authority

Government of India

**Annual Report
2014-15**

Warehousing Bhawan, 4/1, Siri Institutional Area,
August Kranti Marg, Hauz Khas, New Delhi- 110 016.



Shri Ram Vilas Paswan, Hon'ble Minister of Consumer Affairs, Food and Public Distribution, Government of India, inaugurating the Foundation Day Function of the Warehousing Development and Regulatory Authority on 20th November 2014.

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Chairman's Statement

It is my privilege to forward the Annual Report 2014-15 of the Warehousing Development and Regulatory Authority 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 activities of the Authority and a summary of the key initiatives of the WDRA on the regulatory issues. The audited annual statement of accounts for the financial year 2014-15, along with the report of the Comptroller and Auditor General of India, are included in the report.

A handwritten signature in blue ink, appearing to read 'G.C. Chaturvedi'.

(G.C. Chaturvedi)
Chairman

Dated: 04.12.2015

Chapter-I

Overview



CHAPTER - I

OVERVIEW

1.1 Establishment and Incorporation of Authority

The Government of India constituted the Warehousing Development and Regulatory Authority (WDRA) on 26.10.2010 under the Warehousing (Development and Regulation) Act 2007. The Head Office of the Authority is at New Delhi.

1.2 Composition of the Authority

The Authority consists of a Chairperson and two full time Members.

Section 26 of the Act provides that the Chairperson and every other Member shall hold office for a term not exceeding five years from the date on which he enters upon his office and shall be eligible for re-appointment, provided that no person shall hold office as the Chairperson or other Member after he has attained the age of sixty five years.

Name	Date of Joining
Sh. Dinesh Rai, Chairman	27.10.2010
Sh. GC Chaturvedi, Member	07.02.2014
Sh. BK Bal, Member	01.02.2011

List of the Chairman and Members during 2014-15 is given in the following table:

1.3 Organisation

The total sanctioned strength, number of employees in position in the Warehousing

Development & Regulatory Authority is given in Chapter-V of the Report.

1.4 Mission, Aims and Objectives

The mission of the WDRA is to work for growth and orderly development of the warehousing sector in the country. The WDRA is working towards providing a regulatory regime that facilitates achievement of the objectives of the Warehousing (Development and Regulation) Act, 2007. The main objectives are to implement the Negotiable Warehouse Receipt System in the country, improve the fiduciary trust of the depositors and the 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 the Act would help farmers to seek loan from banks against the NWRs and will avoid distress sale of these agricultural produce. Since it is backed by a Central Legislation, the NWR 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, commodity exchanges as well as consumers.

The Warehousing (Development and Regulation) Act, 2007 provides that any person carrying on the warehousing

business and proposing to issue negotiable warehouse receipts is required to get registered with the Warehousing Development & Regulatory Authority. Provided that no such registration shall be required for warehouses which do not propose to issue negotiable warehouse receipts. Thus, the registration with the WDRA is optional.

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

1.5 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 warehouse 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.

1.6 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.

1.7 Powers and Functions of the Authority

Section 35 of the Act provides for 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:

- 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.

Chapter-II

Policies and Programmes



CHAPTER - II

POLICIES AND PROGRAMMES

2.1 Transformation Plan of WDRA

The WDRA, in association with the Department of Food and Public Distribution, the Department of Economic Affairs and the National Institute of Public Finance & Policy (NIPFP), has undertaken a Transformational Plan to invigorate the warehousing sector and significantly improve post-harvest lending to farmers against negotiable warehouse receipts.

The Transformation Plan has been approved by the Department of Food & Public Distribution. The Transformation Plan envisages a complete revamp of the WDRA's functioning. Key points of focus include the following:

Re-writing the existing rules and regulations with a focus towards building NWRs as credible instruments of trade. This will require a shift towards risk-based regulation, lowering compliance costs, creation of a rating system for warehouses, the creation of information repositories and the Electronification / dematerialisation of NWRs under the present Warehousing (Development & Regulation) Act, 2007;

i. Building organisational capability within WDRA to effectively regulate the NWR market. This will require strengthening the WDRA , creating IT-based internal processes and systems, creating monitoring and surveillance tools, and staff capacity building; and

ii. Conducting market surveys and studies to generate information about the warehousing sector. These surveys and studies are proposed to be conducted annually by WDRA to enable evidence based regulation, and to disseminate greater information relating to the warehousing sector.

2.2 Warehouse Directory

The WDRA has prepared a warehouse directory of the country in association with NABARD. The directory was launched by Shri Ram Vilas Paswan, Hon'ble Minister of Consumer Affairs, Food and Public Distribution on the occasion of the celebration of the Foundation Day of the WDRA. The directory is available on the website of www.warehousedirectory.in.

2.3 Review of General Economic Environment of the Warehousing Sector

The warehousing and logistics play a very important role in maintaining the supply chain of agricultural and other essential commodities in the country as well as promoting the agricultural marketing, rural banking, financing and ensuring Food Security in the country. Although, the warehousing segment constitutes only 15% - 35% of the total logistics costs, its importance cannot be ignored with respect to the role it plays in the smooth functioning of a supply chain network. Scientific warehousing which also includes cold storages minimizes the storage losses in agricultural and horticultural commodities. Warehousing and cold storage facilities for farm produce helps preventing the distress sale of these commodities by the farmers during peak harvesting season and ensure uninterrupted supply of essential commodities viz foodgrains, pulses, oil seeds, fruits, vegetables, etc. to the consumers during off season.

Introduction of a robust negotiable warehouse receipt system in the country by enacting the Warehousing (Development & Regulation) Act, 2007 was a landmark initiative taken by the Government of India for the farmers that boosted

competitiveness of the warehousing industry. The negotiability of warehouse receipts not only stopped distress sale of the farm produce but also facilitated finance against the stored agricultural produce. The pledge financing of warehouse receipts / negotiable warehouse receipts has increased liquidity in rural areas and reduced the farmers' dependency on money lenders, thereby enhancing the return on investment. By virtue of being a negotiable instrument, the negotiable warehouse receipts issued by registered warehouses with the WDRA now fall under the purview of legal framework. This has increased the fiduciary trust of Banks in the NWR system thereby enhancing the scope for lending to farmers. Banks now, by virtue of funding the individuals and/or groups, play a considerable role in the warehousing business especially in the farm sector. Besides, the business opportunities for the insurance companies have also increased considerably since under the Warehousing (Development & Regulation) Act, 2007 it is mandatory for all the registered warehouses to insure their stored agricultural commodities before issuing negotiable warehouse receipts (NWRs).

In the complete logistics value chain, warehousing forms a very important link. Warehousing, which forms 20% of the total logistics market, was traditionally used as godowns to store goods from the time of production till the time of consumption. Due to the rapid growth in retail sector, increased flow of FDI in warehousing and cold chains, the traditional warehouses have transformed into collection and storage points, where raw materials, intermediate and manufactured goods are collected, stored and distributed to the point of consumption/ sale.

Currently, the sector is highly fragmented with small players holding small units distributed across States. These small warehouses have inadequate skilled labour, inefficient and outdated material handling equipment, limited technology penetration and innovation and lack of world-class standards and specifications. Therefore, there is a need that modern technology should be introduced in warehousing sector.

2.4 Current Status of Warehousing Capacity in India

72 to 75% of organised warehousing sector is being controlled by Government and PSUs such as the Food Corporation of India (FCI), Central Warehousing Corporation (CWC) and State Warehousing Corporations (SWCs). The current capacity of the organised warehouses, controlled by PSUs, cooperatives and private sector, is 117.52 million tons, of which the private sector has only 18.97 million tons, the details are as follows:

SI. No.	Name of the organisation /Sector	Storage capacity in million tons
1.	Food Corporation of India (FCI)	38.34
2.	Central Warehousing Corporation (CWC)	10.30
3.	State Warehousing Corporations (SWCs) and State agencies	34.84
4.	Cooperative Sector	15.07
5.	Private Sector	18.97
	Total	117.52

2.5 Rural warehousing activities (Gramin Bhandaran Yojana)

For creation of agricultural marketing infrastructure, Gramin Bhandaran Yojana (GBY) is being implemented by the Department of Agriculture and Cooperation, Ministry of Agriculture since 01.04.2001. GBY has been merged with Scheme for Development / Strengthening of Agricultural Marketing Infrastructure, Grading & Standardisation (AMIGS), being implemented since 20.10.2004, to form a new scheme named **Agricultural Marketing Infrastructure (AMI)**, which is a sub-scheme of Integrated Scheme for Agricultural Marketing (ISAM). The subsidy is linked to institutional credit and available to projects financed by the listed banks and financial institutions. The subsidy is back end adjusted. The scheme provides for subsidy of 25% but for North Eastern States & FPOs, Panchayats, Women, SC & ST, SHGs, the subsidy is 33.33%. The subsidy ceiling upto 1,000 ton capacity is Rs. 875 / ton, for more than 1,000 ton capacity it is Rs. 750 / ton limited to Rs. 2.25 crore for general category and Rs. 4.00 crore for North East and Rs. 3.00 crore for FPOs etc.

During the 12th Plan period, the sub-scheme on AMI is being implemented with central assistance of Rs. 4,000 crore for creating 4,000 marketing infrastructure

projects and storage capacity of 230 lakh tons.

2.6 Rural Infrastructure Development Fund (RIDF) Scheme

The Rural Infrastructure Development Fund / Warehousing Infrastructure Fund (RIDF / WIF) scheme is an important scheme for routing bank funds for financing rural infrastructure. In 2011-12, an exclusive RIDF / WIF scheme for development of warehousing sector with allocation of Rs. 2,000 crores was announced by the Government of India. This allocation has been increased to Rs. 5,000 crore during 2014-15. The scheme is open to the State Governments as also to entities owned and/or supported by the Central and / or State Governments and to other agencies engaged in setting up warehousing infrastructures. From the year 2013-14, the scheme is also open to private sector. The scheme would cover the following requirements:

- (a) Storage of agricultural produce, especially foodgrains, at centres of (i) production, (ii) distribution and (iii) consumption.

- (b) All dry, wet and cold storage needs of agricultural produce like fruits and vegetables, integrated loans to food parks, etc, as also the needs of sectors allied to agriculture, viz., dairy (bulk milk coolers, etc.), poultry, meat processing, fisheries (viz, cold chains, cold storage), etc, and
- (c) Storage of agricultural inputs like seeds, fertilizers, etc.

2.7 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 the warehouses during the year 2014-15.

2.8 Coordination with the Banks

The WDRA has taken up the matter with the Department of Financial Services for setting internal targets for the banks for lending against negotiable warehousing receipts. In order to encourage development of modern warehousing facilities, the Department of Financial Services, Ministry of Finance has requested Banks for:

- i. Setting internal targets for lending against warehousing receipts.
- ii. Better terms for finance against warehousing receipt of registered warehouse.
- iii. Introducing conditions of registration of warehouses with WDRA for financing.

A number of banks have sensitised their field functionaries about NWR system and directed them to advise warehouse owners to get their warehouses registered with the WDRA. Branches of banks have been advised to ensure that warehouses financed by them improve their infrastructure to adhere to WDRA standards. The Banks can also offer better and preferential terms for financing against negotiable warehousing receipts issued by the registered warehouses.

2.9 Scientific Warehousing Technology and Quality of Warehousing Services

In order to have standardised warehousing facilities across India, the Warehousing Development and Regulatory Authority (WDRA) has fixed norms for accreditation of warehouses. The standardised warehousing facilities have been a pivotal catalyst in reducing the logistics as well as transportation cost. More so, improved warehousing infrastructure, adoption of standardised storage practices and an efficient supply chain will lead to reduction in storage losses and provide a higher level of protection to the farm produce. Standardised warehousing and cold storage facilities also help in faster movement of agricultural and horticultural commodities and stabilize the prices.

2.10 Simplification of Registration Process

The Government and the WDRA have simplified the registration norms for warehouses by bringing necessary amendments in Rules and Regulations which are available on the website of the WDRA 'www.wdra.nic.in'. Some of the amendments are as follows:

- i. Amendments to the proviso of the Rules 5 and 6 of the Warehousing

(Development and Regulation) Registration of Warehouse Rules, 2010 for waiving off the requirement of minimum registration and security deposit of Rs. 7500/- each for registration of warehouses of Primary Agricultural Cooperative Credit Societies. Amendments to the Rules 5 and 6 for allowing payments of registration fee and security deposit through Demand Drafts of all scheduled commercial banks and also through electronic clearing system.

- ii. Removing the requirement of registered lease deed in Rule 4 (b) and 8 (i) of the above Rules.
- iii. Requirement of an undertaking by the applicant that all the local laws have been complied with for carrying out the warehousing business in place of requirement of NOC or warehouse licence in Rule 4(c) of Warehousing (Development & Regulation) Registration of Warehouse Rules, 2010 and regulation 3 (2) (iii) of Warehousing Development and Regulatory Authority (Warehouse Accreditation) Regulations, 2011.

Chapter-III

Review of Work of the Warehousing Development and Regulatory Authority



CHAPTER – III

Review of work of the Warehousing Development and Regulatory Authority

3.1. Registration of Accreditation Agencies

The WDRA has appointed 14 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 by the warehouses. List of 14 Accreditation Agencies registered with the WDRA as on 31.03.2015 is as follows:-

S. No.	Name & Addresses of the Accreditation Agency
1	National Institute of Agricultural Marketing Kota Road, Bambala, Near Sanganer, Jaipur – 303906, Fax: 0141-2770595, E-mail: msjairath@gmail.com
2	Indian Grain Storage, Management and Research Institute (IGMRI), Post Box No. 10, Meerut Road, Hapur, 245101 (UP), Fax: 0122-2316601
3	National Co-operative Development Corporation, 4-Siri Institutional Area, New Delhi-110016. Tel: 26565170, Fax: 011-26962370
4	National Productivity Council (NPC), Utpadakta Bhawan, 5-6 Institutional Area, Lodhi Road, New Delhi -110003, E-mail: j.aggrawal.npcindia.gov.in , Fax: 011 24615002,
5	M/s TQ Services, Division of Tata Projects Limited, Quality Services Division, 2 nd Floor, Varun Towers-I, Begumpet, Hyderabad- 500 016, India, Fax: 040 66318806, E-mail: kkgupta@tataproject.com
6	M/s Vexil Business Process Services Private Limited, 10184, 3rd Floor (Landmark Inn), Main Arya Samaj Road, Karol Bagh, New Delhi-110005, Tel: 32453661, 45087663, Fax: +(91)-(11)-26018001, 28755001
7	M/s American Quality Assessors (India) Private Limited, Quality House, Plot; MCH No. 452, H. No. 8-2-601/P/6, Panchvati Colony, Road No. 10, Banjara Hills, Hyderabad-500034, E-mail: qw@qualitypride.com , Tel: 040-23301618, 23301554
8	rites Ltd., RITES BHAWAN, Sector-29, Gurgaon-122 001. Tel: 0124-2818701 FAX: 0124-2571689/ 0124-2571675, E-mail: kuldeepmathur@rites.com
9	M/s SSRA & Co., M-13, LGF South Extension Part-2, New Delhi-110049. Tel.: 011-4999 3999, E-mail: info@ssraonline.com
10	Department of Agriculture and Cooperation, Directorate of Marketing and Inspection, Head Office, NH-IV, Faridabad, Ph. No. 0129-2415710, FAX: 0129-2416568, E-mail: sanjaymittal@gmail.com
11	NABARD Consultancy Services Pvt. Ltd. (NABCONS) (Wholly-Owned Subsidiary of NABARD) Corporate Office at Plot No. C-24, G-Block, Bandra-Kurla Complex, Bandra (East), Mumbai-51. Email-nabcons@nabard.org Tel: 022-26539398, Tel: 011 – 41539186
12	Udaybhansinghji Regional Institute of Co-Operative Management, Sector -30, Gandhinagar Pin: 382030, Gujarat, Tele. No. 079-23262564, 23260783, Email: uricm30@rediffmail.com
13	National Council for Cooperative Training (NCCT)(under the Ministry of Agriculture , Government of India, Department of Agriculture and Cooperation) 3, Siri Institutional Area, August Kranti Marg, P.B.No.2, New Delhi-16,, Tele No.011-26512062, 26861737,
14	Maharashtra State Agricultural Marketing Board, Plot No. R-7, Chhatrapati Shivaji, Market Yard, Gultekadi, Pune – 411037, Maharashtra, Email: - msamb@bsnl.com (Tel) 020-24268297, 24261190, (Fax) 020-24272095

3.2 Introduction of Negotiable Warehouse Receipt System in cold storages

The cold storage market is highly fragmented. India has about 5,386 cold storage units with the total capacity of nearly 23.7 million MT. More than 56% of the capacity is utilised by potato storage, while the rest is used for other commodities. Sixty-five per cent of the total installed capacity of cold storage in the country is located in Uttar Pradesh and West Bengal. The key activities involved in cold storages are:

- Aggregation
- Sorting
- Pre-cooling
- Packaging from farms to manufacturers

The cold storage system, when supplemented with temperature-controlled transportation connecting farm-level storage facilities, processing units and distribution outlets will not only improve efficiency but will also solve our problem of wastage of horticultural produce which are estimated to be around 30% in our

country. In India, the cold chain market is mainly dominated by private players.

In consultation with the Department of Agriculture and Cooperation and Farmers Welfare, Government of India, National Horticulture Board (NHB), National Horticulture Mission (NHM) and other stakeholders, the Warehousing Development and Regulatory Authority (WDRA), has introduced negotiable warehouse receipt system in warehouses (cold storages) for the major horticulture produce so that the farmers producing horticulture crops may also avail the benefit of loan from the banks against the deposit of their produce in the registered warehouses (cold storages). This will help in commercialisation, effective post-harvest management and integrated development of agriculture including horticulture in the country. The WDRA has notified 26 horticulture commodities for the issuance of NWRs by the registered warehouses (cold storages).

The WDRA in consultation with NHB has finalised the checklist for accreditation of warehouses (cold storages). The checklist contains the basic requirements for cold storage warehouses for scientific storage

of horticulture produce in cold storage warehouses. The Authority has also approved the following 5 Government organisations as accreditation agencies for the cold storage warehouses:

Sl. No.	Accreditation Agency approved by the WDRA for cold storage warehouses registration
1.	National Institute of Agricultural Marketing (NIAM), Kota Road, Bambala, Near Sanganer, Jaipur – 303906, Fax: 0141-2770595
2.	Directorate of Marketing and Inspection, Ministry of Agriculture, Department of Agriculture & Cooperation, A Block, CGO Complex, Faridabad, Haryana
3.	National Cooperative Development Corporation (NCDC), 4, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016
4.	National Productivity Council (NPC), Utpadakta Bhavan, 5-6 Institutional Area, Lodhi Road, New Delhi-110003
5.	NABARD Consultancy Services Ltd, (NABCONS), Plot No. C-24, 'G' Block, Bandra-Kurla Complex, P. B. No. 8121, Bandra (E), Mumbai – 400051.

For the registration/renewal of registration of warehouses (cold storages), the following fee structure has been prescribed which is same as applicable for dry warehouses:

Sl.No.	Location	Registration/Renewal Fee of cold storage
1.	State capital cities	Rs. 2.50 per ton
2.	District Headquarters	Rs. 1.50 per ton
3.	For rural and other areas	Re. 1.00 per ton

Subject to a minimum amount of Rs.7,500 for each warehouse (cold storage). The registration shall be for a maximum period of three years and the same may be specified in the registration certificate.

Security Deposit - For the warehouses (cold storages), the following security deposit is prescribed which is same as applicable for dry warehouses:

Sl.No.	Locations	Security Deposit of cold storage
1.	State capital cities	Rs. 2.50 per ton
2.	District Headquarters	Rs. 1.50 per ton
3.	For rural and other areas	Re. 1.00 per ton

Subject to a minimum amount of Rs.7500 for each warehouse (cold storage).

The accreditation charges of warehouses (cold storages) are as follows:

Capacity of the Warehouse / cold storage	Accreditation Fee
Upto 10,000 ton	Rs. 7,500 + Service Tax for one visit
More than 10,000 ton	Rs.10,500 + Service Tax for one visit

All warehouses (cold storages) which intend to issue negotiable warehouses receipts against the deposit of notified horticulture commodities in their warehouses (cold storages) have to apply in prescribed form with necessary fee for registration of their cold storages. Prior to their registration, they may get the accreditation certificate from any of the approved accreditation agencies by applying in the prescribed form with necessary accreditation charges.

The application form, check list, list of the commodities, brochure of guidelines and other details are also available on the WDRA's website i.e. www.wdra.nic.in

3.3. Integration of PACs with NWR

The WDRA has taken initiative to integrate the small godowns and

warehouses of Primary Agricultural Co-operative Societies (PACs) under the negotiable warehouse receipt system so that the small and marginal farmers may get benefited from this scheme. The registration fee and security deposit for PACs godowns have been reduced. Besides, the accreditation norms for such small godowns have also been relaxed.

3.4. Capacity Building Programme in the Warehousing Sector.

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

During the training programmes, the warehouse managers are apprised in detail about the aims, objectives & salient

features of the Warehousing (Development and Regulation) Act, 2007, purpose and procedure of accreditation of warehouses, registration of warehouses, scientific storage of agricultural commodities, insect pest management, warehousing management, financing of negotiable warehouses receipts and insurance of warehouses and goods.

A field visit to nearby registered warehouse is also arranged for practical demonstration of grading of agricultural commodities, sampling and preservation of stocks stored in the warehouse. The successful participants are awarded with a certificate from the training organizations. During 2014-15, one such training programme has been organized for warehouse managers of registered warehouses of the CWC from UP, Haryana, Rajasthan, Madhya Pradesh and Maharashtra through the CWC at IGMRI, Hapur.

3.5 Report of Committee for Strengthening Negotiable Warehouse Receipts by the Warehousing Development and Regulatory Authority in the Country.

3.5.1 In pursuance of the discussions held in the Prime Minister's Office, on the 15th October, 2014, a Committee had been constituted under the chairmanship of Shri Dinesh Rai, Chairman, WDRA for

strengthening Negotiable Warehouse Receipts (NWRs) in the country. The Committee included Secretary, Department of Food and Public Distribution; Secretary, Department of Financial Services, or his nominee; Secretary, Department of Agriculture and Cooperation, or his nominee; Chairman, NABARD; as members and the Joint Secretary (Storage), Department of Food and Public Distribution; as Convener. The Terms of Reference of the Committee were as follows:

- i. Procedural simplification of accreditation of warehouses.
- ii. Improve the negotiability of warehouse receipts.
- iii. How to make Negotiable Warehouse Receipts (NWR) attractive to farmers.
- iv. Creation of awareness among various stakeholders like State Governments, APMCs, Cooperative Institutions etc.
- v. How to expand the network of quality warehouses / cold storages across the country and how to converge various government schemes towards that end.
- vi. Issues relating to pledge financing against NWRs.

3.5.2 The Committee held its meetings on 5th November, 2014, 12th December, 2014 and 30th December, 2014. The representatives of NABARD, Public Sector Banks (SBI, Punjab National Bank, Punjab & Sindh Bank and Oriental Bank of Commerce) Department of Agriculture and Cooperation, Department of Financial Services, Department of Food and Public Distribution, Warehouse Service Providers gave valuable inputs on the terms of references of the Committee. Some of the issues which are not directly connected with the term of references of the Committee but relevant to the success of negotiable warehouse receipt system, have been touched upon in the report. On some issues action has to be taken by the State Governments.

3.5.3 Presentation of the Report to the Prime Minister's Office on 05.03.2015.

The Committee presented its report to the PMO on 05.03.2015. The summary of the important recommendations of the Committee are as follows:

- i. A comprehensive study for assessment of post-harvest losses in foodgrains should be carried out by the Department of Agriculture and Cooperation / Department of Food and Public Distribution.

- ii. Crop loan scheme with interest subvention extended to post harvest on NWRs should be extended to all the farmers and the limit of loan may be reviewed by the DFS.
- iii. The wide publicity should be given to interest subvention scheme.
- iv. Banks could consider better financial treatment in terms of margin and rate of interest on the NWRs issued by the warehouses registered.
- v. Bank may set internal targets for lending against negotiable warehouse receipts.
- vi. There should be a proper reporting and monitoring of pledge financing on NWRs by the Banks.
- vii. Warehouses should be accorded the status of full-fledged infrastructure.
- viii. Modern Technology should be introduced in the warehousing sector.
- ix. The possibility of rating of warehouses should be explored.
- x. The WDRA should put in place a robust system of inspection of registered warehouses.
- xi. WDRA should initiate action for introduction of EWR.

xii. EWR should be treated as securities under Securities Contracts (Regulation) Act, 1956.

xiii. Accreditation and registration rules and regulations should be simplified.

xiv. Capacity building programme for warehouse managers and awareness programmes farmers should be organised.

xv. Warehouses should be declared as Mandis.

CHAPTER-IV

Registration of Warehouses by the Warehousing Development & Regulatory Authority



CHAPTER - IV

4.1 Registration of warehouses by Warehousing Development and Regulatory Authority

4.1.1 During the period 2014-15, the WDRA has registered 234 Warehouses in different States. The State wise registrations of Warehouses (including PACS) since inception of the Authority upto 31.03.2015 are given below:

Sr. No	Name of the state	No. of warehouses registered				
		2011-12	2012-13	2013-14	2014-15	Total
1.	Andhra Pradesh	45	16	15	19	95
2.	Assam	00	03	01	00	04
3.	Bihar	00	00	02	00	02
4.	Chhattisgarh	00	01	00	00	01
5.	Delhi	00	00	00	00	00
6.	Gujarat	03	05	02	10	20
7.	Haryana	15	00	00	00	15
8.	Himachal Pradesh	01	00	00	00	01
9.	Jharkhand	00	00	01	00	01
10.	Karnataka	00	14	01	03	18
11.	Kerala	11	01	08	01	21
12.	Madhya Pradesh	17	20	10	53	100
13.	Maharashtra	22	14	00	08	44
14.	Odisha	01	00	00	00	01
15.	Punjab	04	09	00	01	14
16.	Puducherry	01	00	00	00	01
17.	Rajasthan	48	04	14	10	76
18.	Tamil Nadu	52	00	14	128	194
19.	Uttarakhand	00	00	00	00	00
20.	Uttar Pradesh	20	05	00	01	26
	G. Total	240	92	68	234	634

4.1.2 Renewal of warehouses with the WDRA

The WDRA has renewed the registration period of 126 warehouses of CWC, SWCs and Private sectors till 31.3.2015.

4.1.3 Cancellation of warehouses with the WDRA

The registration of following five warehouses have been cancelled:

Sl. No.	Name of the Warehouses whose registration were cancelled
1.	NBHC – Govindprashad Gangaram Vyas Godown, Harij, District Patan, Gujarat
2.	NBHC – Akhani (Thakkar) Hansaben Dinesh Kumar Godown, Harij, District Patan, Gujarat
3.	NBHC – Thakkar Kamlaben Amritlal Godown, Harij, District Patan, Gujarat
4.	Maa Mansa Devi Warehouse, Gohad District Bhind, MP
5.	Nokha Agro Services, C/o Thakkar Warehouse, Sriganganagar, Rajasthan

4.2 Monitoring of the quality of services by the warehouses

The WDRA through the Accreditation Agencies has put in place a robust system of inspection of registered 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. During the year 2014-15, 14 registered warehouses were inspected by the Accreditation Agencies for which inspection fee was paid by the WDRA.

4.3 Training and awareness programme for farmers on Warehousing (Development and Regulation) Act, 2007 during the year 2014-15

During the year 2014-15, the WDRA has organised 85 awareness programmes on the benefits of NWRs for the farmers in different States. These awareness programmes have been organised through the CWC, IGMRI Hapur, NIAM Jaipur, NABCONS, NCDC Gurgaon, ICM, Bhopal, URICM, Gandhinagar and ICM, Bhubaneswar. The awareness programmes organised during 2014-15 by these institutions in different States are as follows:

Name of the agency	No. of programmes organised	No. of farmers trained
IGMRI, Hapur	10	500
URICM, Gandhinagar	10	515
Topic Institute, NCDC, Gurgaon	08	421
NIAM, Jaipur	02	100
NABCONS, New Delhi	25	1358
ICM, Bhopal	10	500
Madhusudan ICM, Bhubaneswar	05	250
CWC, New Delhi	15	750
Total	85	4394

CHAPTER-V

ORGANISATIONAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE



CHAPTER - V

ORGANISATIONAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE

5.1 Organisational Matters of WDRA:

The sanctioned strength of WDRA is as under:

S. No.	Designation of posts	No. of posts sanctioned	No. of posts filled up as on 31 st March 2015
1	Joint Secretary	1	1
2	Director	2	2
3	Under Secretary	2	2
4	Deputy Director	2	-
5	Section Officer	2	1
6	Assistant/Ac countant	2	2
7	PPS	1	1
8	PS	2	-
9	Investigator/ Field Officer	3	-
10	Steno Grade 'D'	1	-
11	Driver	1	1
12	Peon	2	-
Total		21	10

5.2 Vigilance Overview in the Authority

The Director (Admn. & Fin.) is CVO of the WDRA. No vigilance case is contemplated or pending in the Authority in the year 2014-15.

5.3 Implementation of RTI Act, 2005 in WDRA

Shri T.K. Dey, Director (Technical) was the CPIO, Shri HK Dabas, Under Secretary (Tech.), was APIO and Shri BK Bal, Member, WDRA, was the Appellate Authority during the year 2014-15. This information was displayed on the website of WDRA for the information of general public. A total number of 7 references were received and replied under RTI Act in the year 2014-15 and timely information was supplied.

5.4 Sports Day

On the occasion of the Foundation Day a Sports meet was organised at the Siri Fort Sports Complex. The events organised were Badminton and Table Tennis for both women and men category. The Staff of WDRA participated in the events with great enthusiasm. Trophies were distributed to the winners by the Chairman, WDRA.

5.5 Publicity Activities

The WDRA undertakes promotional activities to encourage the use of the NWRs. Advertisements are issued in newspapers published from various places in the country. Brochures and pamphlets are also distributed in conferences / workshops held on warehousing. The Authority has a scheme of giving prizes/ awards to the farmers, Warehouse Managers of registered warehouses and Banks with a view to popularising the use of negotiable warehouse receipts among the farmers and to encourage the warehouse managers to issue NWRs. The Authority invited nominations for the prizes/ awards from the organisations working in the field of warehousing business and the Banks.

The Authority celebrated its Foundation Day on 20.11.2014. The Function was inaugurated by Shri Ram Vilas Paswan, Hon'ble Minister, Ministry of Consumer Affairs, Food & Public Distribution. The Minister also gave away the prizes / awards to the winners in farmers and Banks categories.

5.5.1 Participation in Krishi Mahotsav Exhibition from the 23rd to 26th January, 2015 at Nasik in Maharashtra

The WDRA has participated in the Krishi Mahotsav Exhibition from the 23rd to 26th January, 2015 at Nasik in Maharashtra organised by the Shree Swami Samrath Charitable Trust. The WDRA has put up a stall wherein banners, posters and an LED TV showing documentary film on WDRA in Hindi & Marathi were arranged. Literature, posters, leaflets on WDRA was distributed to the farmers and other visitors visiting the exhibition. The exhibition was

inaugurated by Hon'ble Minister of Agriculture, Government of India on the 23rd January, 2015. The interested individuals and groups of farmers were apprised about the benefits of scientific storage in registered warehouses and facilities of cheaper loan on NWRs issued by registered warehouses.

5.6 Meetings of the Authority

During the year 2014-15, 7 meetings of the Authority were held under the Chairmanship of Chairman, WDRA.

5.7 Audited accounts of WDRA for the Year 2014-15

The sanctioned budget of the WDRA for 2014-15 was Rs. 14,60,10,618 including Rs. 79,10,618 which has been carried forwarded from 2013-14. The actual expenditure was Rs. 5,77,14,597. The amount unutilised as on 31st March 2015, after including Rs. 9,24,123 miscellaneous receipts + Rs. 18,93,247 as interest on grant receipts was Rs. 9,11,13,391 which has been carried forward to the next financial year viz. 2015-16. 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 2014-15 are annexed at **Annexure 4 and 5** respectively.

Annexure-1

Check list for general warehouses 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 ton) 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: (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: (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: (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: (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.	Details of warehouseman: (i) Name of the warehouseman along with his educational qualifications. (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).	

8.	Details of other technical and godown staff engaged in storage and preservation of commodities/goods: (i) Name and Number of technical assistants/officers /godown staff responsible for storage and preservation of the commodities in the warehouse(s). (ii) Their qualifications and experience in preservation of stored goods. (iii) Whether they have been trained in some institutions, like IGMRI, CFTRI, FCI CWC, SWCs or other recognised Institutions? Give details.	
9.	Equipment, items and chemicals for preservation of stored goods: (i) Whether all the equipments, such as, sprayers/foggers, gas mask, canisters, gloves, gum boots, goggles, aprons, etc. are available? Give list of each item in Annexure. (ii) Whether adequate number of fumigation covers, nylon nets, plastic ropes and sands snakes are available for fumigation of foodgrains and other items? (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). (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). (v) A list of minimum equipment required for preservation of foodgrains and setting up a physical analysis laboratory in a warehouse is given in Annexure - 2.	
10.	Arrangements for weightment of goods: (i) Whether the warehouse has its own weigh-bridge? (ii) If so, the details with capacity and date of last calibration. (iii) No. of beam balances, platform balances with their details. (iv) Whether the weights/platform balance used in the warehouse are timely calibrated and duly stamped by concerned weights & measures Department.	
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 equipments, 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 equipments). (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.	

Annexure-2

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
(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

NORMS FOR ACCREDITATION OF GODOWN OF PRIMARY COOPERATIVE SOCIETIES

Sl. No.	Parameters	Comments/Findings of Examiners
1.	<i>The accreditation agency should give detailed comments on each of the following points and certify that all requirements are fully met.</i>	
	Location	
(i)	Warehouse shall be located on a raised well – drained site not liable to flooding or inundations and it shall be away from a place likely to be affected by seepage water.	
(ii)	The construction in residential areas shall be avoided and attention shall be paid to the hygienic and sanitary conditions of the area and the following minimum distance shall be maintained: (a) Bone crushing mills, garbage dumping grounds, slaughter houses, tanneries and hide curing centres, sewage treatment plants, or such other places, the vicinity of which is deleterious to the safe storage of non-perishable agricultural commodities- 500 mtrs. b) Kilns, Dairies (processing units) and poultry runs-300 mtrs. c) Factories and other sources of fire and environmental hazard such as workshops, hay stacks, timber stores, petrol pumps, CNG stations and LPG bottling plants -150 mtrs.	
	Structural Requirements	
(i)	Warehouses (Godowns) built shall be structurally sound with suitable foundation from engineering considerations and functionally suitable to store the agricultural produce. The general conditions for scientific construction will be as follows: a) The godown shall have smooth, crack free surfaces (wall, roof and floor). It shall be properly ventilated, well fitted doors, windows and ventilators and shall be waterproof (control of moisture from floor,	

	walls and roof etc.) No water-seepage shall be visible on any surface. b) The openings of godown such as doors, windows etc. shall be designed in such a manner that the godown can be sealed for effective fumigation etc. or it may be made completely airtight, if required. c) All holes, pipes, ducts and other openings shall be guarded by suitable means in order to prevent the entry from rodents and vermin. d) The godown shall also have protection from birds (windows/ventilators with jali). e) Plinth height shall be of minimum 2.5 ft.	
(ii)	The structure should be free from passing over of any tension electric line and in the event of such lines passing over, then the relevant Electrical Code provisions should be taken into account while planning the storage structure. The structure should be free from gas / oil pipe lines.	
(iii)	There shall be no tree, the roots of which affect the foundation, near the structure. The structure shall always be kept clear of branches of trees, poles, etc. by at least 3 m by which rats and squirrels would otherwise find access into it. Necessary precautions for preventing attacks by termites shall be taken.	
(iv)	The minimum capacity of a warehouse should be 100 MT for registration, to be calculated @ 2.5 cubic meter / MT.	
(v)	Godown should be owned by Primary Cooperative Societies.	
(vi)	NOC for operating a warehouse from local body / Panchayat / other authority shall not be pre requisite condition. However it is preferable to obtain it.	
(vii)	At the site of the structure, there shall be sufficient parking and manoeuvring space for vehicles.	
(viii)	Warehouse should have connectivity with all weather roads.	
2.	<i>The accreditation agency should give details of agriculture commodities stored/to be stored from the list notified by WDRA.</i>	
	Commodities	
(i)	List of notified Commodities for which warehouse(s) is to be accredited.	
3.	<i>The accreditation agency should give details on following points along with drawing/sketch plan of stacking pattern of the warehouse.</i>	

	Steps taken for scientific storage and preservation of stored commodities/ goods	
(i)	Stacking plan should have been prepared (Give stack size and total number of stacks in the warehouse/godown).	
(ii)	Stacking is proper and space for inspection, chemical treatment and warehousing operation (alleyways – 2½ feet and haulage – 3-4 feet) is available.	
(iii)	Stack cards with proper entries about date of receipt/issue, quality/grade, quantity of stored goods and chemical treatments should be available.	
(iv)	Code of storage practices for scientific storage of goods and other items stored in the warehouse should be followed.	
(v)	Warehouseman should undertake: (a) Inspection – every fortnight. (b) Prophylactic treatment (spraying of insecticide) - every fortnight. (c) Curative treatment (fumigation) once in every 3 months and whenever infestation is observed, pre - monsoon. (d) Rodent control measures – as per need.	
(vi)	Non - food commodities such as fertilizer, chemicals etc. which can contaminate food items, should not be stored in the same warehouse/ godown.	
4.	<i>The accreditation agency should collect Statement of Accounts and Balance Sheet of the society and assess the viability.</i>	
	Net Worth of the Primary Cooperative Societies	
(i)	The society should have positive networth. A certificate from a Government/Statutory Auditor / Chartered Accountant (CA) or credit worthiness from a scheduled bank / local cooperative bank shall be provided.	
5.	<i>The accreditation agency should ensure that warehouse compound have adequate security arrangements and give its detail report on the following points. It should also provide name of the nearest Police Station or Check Post and distance from the warehouse.</i>	
	Security Arrangements	
(i)	It should have gates with locking and security arrangements.	
(ii)	It should have proper night lighting arrangements	

	for the security purpose.	
(iii)	It should have arrangements for receipt system and system for issuing Gate-Pass for the goods passing out from the warehouse.	
6.	<i>The accreditation agency should give details of fire fighting arrangements including number and type of fire extinguishers, sand buckets (set of 3/4 each of 8/10 litre capacity), etc. It should also provide name of the nearest Fire Brigade Station and distance.</i>	
	Fire-fighting arrangements	
(i)	Warehouse should have fire-fighting arrangements. Details of arrangements including number and type of extinguishers, sand buckets etc. to be given.	
(ii)	Telephone numbers of nearest Fire Station should be displayed at different prominent places in the warehouse.	
7.	<i>The accreditation agency should give details on the following points to ensure competence of the warehouseman. If the staff have not been trained, the training need may be specified for the WDRA to arrange specific training programme.</i>	
	Details of warehouseman	
(i)	The warehouse should be managed by the Secretary / Manager of the Society, who shall be designated as warehouseman for the registration.	
(ii)	At least one more staff of the Primary Cooperative Societies should be engaged (on full or part time basis) in storage and preservation of the commodities in the warehouse(s).	
(iii)	The warehouseman and the staff should be provided training in some professional institutions, viz. IGMRI, CWC, NIAM, FCI, NCDC, VAMNICOM or any other such institutions or any training prescribed/ organised by the WDRA.	
8.	<i>The accreditation agency should give details on the following points.</i>	
	Equipment Items	

(i)	Following equipment should be available at warehouse, keeping in view the storage capacity, period of storage, type of produce etc. (a) Physical balance (b) Moisture meter calibrated for all the commodities to be stored/ handled (c) Sieve Set (d) Enamel plates with clean white surface (e) Sample bags - polythene and cloth (f) Parkhi (Bag Trier) (g) Sprayer	
9.	<i>The accreditation agency should give details on the following points to ensure proper arrangements for weighment of goods in the warehouse.</i>	
	Arrangements for weighment of goods	
(i)	The warehouse should have at least one beam / platform balance with suitable capacity.	
(ii)	The weights, beam/platform balance used in the warehouse should be timely calibrated and duly stamped by concerned weights & measures Department.	
10.	Office facilities	
(i)	The Primary Cooperative Society should have sufficient office equipment. It should preferably have a computer with a printer. (Enclose a separate sheet).	
11.	<i>The accreditation agency should give details on the following point to ensure that the facilities for testing of goods at Primary Cooperative Societies are available and their tie up arrangement with the laboratory for chemical analysis is available in the close proximity of the society.</i>	
	Testing facilities	
(i)	Warehouse should have tie up arrangement with the laboratories for testing and chemical analysis of the samples (wherever necessary).	
12.	<i>The accreditation agency should give details on the following point as mentioned above and inform the name of the insurance company and risks covered (Number and Amount of the policy).</i>	
	Insurance	
(i)	The warehouse (either singly or in group) as well as the goods stored in them should be insured against fire, flood, theft, burglary, misappropriation, riots, strikes and terrorism.	
13.	<i>The accreditation agency should give details on the following points (name of the bank and forward linkages for marketing tie up arrangements).</i>	

	Other tie up arrangements of society	
(i)	List of banks operating within approachable distance from the warehouse and its financing tie up.	
(ii)	Marketing tie up, if any.	

NOTE

The accreditation agency can exercise the discretion to make minor relaxations in the norms with adequate justification to be recorded in writing without in any way compromising with storage-worthiness and interests of the depositor farmers.

Warehousing Development & Regulatory Authority

ANNUAL STATEMENTS OF ACCOUNTS 2014-15

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

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FORM A

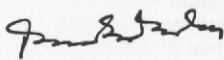
(See Rule 3)

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY
BALANCE SHEET AS ON 31ST MARCH 2015

(Amount-Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current year	Previous Year
CORPUS/CAPITAL FUND	1	9,23,63,388	91,63,331
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	2,23,38,562	2,04,30,269
TOTAL		11,47,01,950	2,95,93,600
ASSETS			
FIXED ASSETS	8	12,49,997	14,49,602
FUNDS	9	-	-
INVESTMENTS-OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	11,34,51,953	2,81,43,998
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
TOTAL		11,47,01,950	2,95,93,600
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Compiled from Books of Accounts By
S.N.NANDA & CO.
CHARTERED ACCOUNTANTS


(A. K. Nanda)

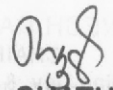
Partner

Membership No. 9245

Firm Registration no. 000685N

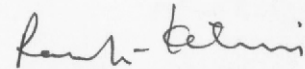


11 JUN 2015

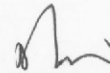


G.C. CHATURVEDI
MEMBER

Warehousing Development & Regulatory Authority
 Govt. of India, Deptt. of Food & PD
 New Delhi - 110016



राकेश कटारिया / RAKESH KATARIA
 अवर सचिव (प्र. एवं वि.) / Under Secretary (A&F)
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 Ministry of Consumer Affairs, Foods & Public Distribution
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DINESH RAI, IAS (Retd.)
CHAIRMAN

Warehousing Dev. & Regulatory Authority
 Govt. of India, Deptt. of Food & PD
 New Delhi

FORM 'B'

(See rule 3)

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2015.

(Amount- Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	-	-
Grants/Subsidies	13	13,81,00,000	3,55,00,000
Fees/Subscriptions	14	-	-
Income from Investments (Income on Investment from Earmarked/Endowment Fund transferred to Funds)	15	-	-
Income from Royalty, Publication etc.	16	-	-
Interest Earned	17	18,93,247	21,46,793
Other Income	18	9,24,123	2,13,650
Increase/(decrease) in stock of Finished goods and works-in-progress	19	-	-
TOTAL(A)		14,09,17,370	3,78,60,443
EXPENDITURE			
Establishment expenses	20	2,70,96,836	2,38,34,669
Other Administrative Expenses etc.	21	3,02,06,838	2,87,50,105
Expenditure on Grants, Subsidies etc.	22	-	-
Interest	23	-	-
Depreciation (Net total at the year-end - corresponding to Scheduled 8)	8	4,13,638	4,88,788
TOTAL(B)		5,77,17,313	5,30,73,562
Balance being excess/(Deficit) of Income over Expenditure (A-B)		8,32,00,057	-1,52,13,119
Transfer to Special Reserve (Specify each)		-	-
Transfer to /from General Reserve		-	-
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL		8,32,00,057	-1,52,13,119
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Compiled from Books of Accounts By

S.N.NANDA & CO.

CHARTERED ACCOUNTANTS

(A. K. Nanda)

Partner

Membership No. 9245

Firm Registration no. 000685N

11 JUN 2015



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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF
BALANCE SHEET AS ON 31ST MARCH, 2015.**

(Amount- Rs.)

SCHEDULE 1- CORPUS/CAPITAL FUND:	Current Year		Previous Year	
Balance as on the begining of the year	91,63,331	-	2,43,76,449	-
Add: Contribution towards Corpus/Capital Fund	-		-	
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	8,32,00,057	9,23,63,388	-1,52,13,119	91,63,331
BALANCE AS AT THE YEAR - END		9,23,63,388		91,63,331

(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	-		-	
		-		-
3. General Reserve				
As per Last Account	-		-	
Addition During the year	-		-	
Less: Deductions during the year	-		-	
		-		-
TOTAL		-		-

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Dinesh Rai
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New Delhi

**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING
PART OF BALANCE SHEET AS ON 31ST MARCH, 2015.**

(Amount- Rs.)

SHEDULE 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	-	-	-
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, 2015.**

(Amount- Rs.)

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

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF
BALANCE SHEET AS ON 31ST MARCH, 2015.**

(Amount- Rs.)

SCHEDULE 5- UNSECURED LOANS AND BORROWINGS:	Current year		Previous year	
1. Central Government		-		-
2. State Government		-		-
3. Financial Institutions		-		-
4. Banks				
(a) Term Loans	-		-	
(b) Other Loans	-	-	-	-
5. Other Institutions and Agencies		-		
6. Debentures and Bonds		-		
7. Fixed Deposits		-		
8. Others		-		
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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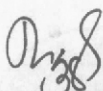
**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF
BALANCE SHEET AS ON 31ST MARCH, 2015.**

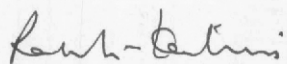
(Amount- Rs.)

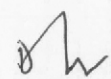
SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current year		Previous year	
A. CURRENT LIABILITIES				
1. Acceptance		-		-
2. Sundry Creditors				
a.) For Goods	-		-	
b.) Others	-	-	-	-
3. Advances Received		11,500		7,500
4. Interest accrued but not due on:				
(a) Secured Loans/borrowings	-		-	
(b) Unsecured Loans/borrowings	-	-	-	-
5. Statutory Liabilities				
(a) Overdue	-		-	
(b) others (TDS)	5,55,201	5,55,201	9,11,981	9,11,981
6. Other Current Liabilities (Securities Deposits, Registration Fees & Interest earned thereon,etc.)		2,14,78,315		1,92,67,150
TOTAL (A)		2,20,45,016		2,01,86,631
B. PROVISIONS				
1. For Taxation		-		-
2. Gratuity		-		-
3. Superannuation/Pension		-		-
4. Accumulated Leave Encashment		-		-
5. Trade Warranties/Claims		-		-
6. Others (Unpaid Expenses)		2,93,546		2,43,638
TOTAL (B)		2,93,546		2,43,638
TOTAL (A+B)		2,23,38,562		2,04,30,269

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(Amount- Rs.)

SCHEDULE 8 - FIXED ASSETS			GROSS BLOCK				DEPRECIATION				NET BLOCK	
Description	Rate of Depreciation	Cost/valuation as at beginning of the year	Additions during the year		Deductions during the year	Cost/valuation at the year end.	As at the beginning of the year	Additions during the year	Deductions during the year	Total upto the year - end	As at the current year-end	As at the previous year-end
			More than 180 days	Less than 180 days								
A. FIXED ASSETS:												
1. LAND												
a.) Freehold												
b.) Leasehold												
2. BUILDINGS												
a.) On freehold land												
b.) On freehold land												
c.) Ownership flats/premises												
d.) Superstructures on land not belonging to the entity												
3. PLANT MACHINERY & EQUIPMENTS	15%	6,75,422	19,650	7,500		7,02,572	3,08,002	1,07,263	-	4,15,266	2,87,306	3,67,420
4. VEHICLES (Car)	15%	7,03,433	-	-		7,03,433	3,16,545	1,05,515	-	4,22,060	2,81,373	3,86,888
5. FURNITURE, FIXTURES	10%	3,48,867	1,01,996	-		4,50,863	52,227	54,573	-	1,06,799	3,44,063	2,96,640
6. OFFICE EQUIPMENT	15%	1,12,942	2,48,547	14,625		3,76,114	18,104	58,549	-	76,653	2,99,461	94,838
7. COMPUTERS/PERIPHERALS	60%	16,65,697	-	-		16,65,697	16,02,760	53,946	-	16,56,706	8,991	62,937
8. ELECTRIC INSTALLATION	15%	1,01,256	-	-		1,01,256	57,266	15,188	-	72,454	28,802	43,990
9. LIBRARY BOOKS	60%	41,568	14,960	3,645		60,173	41,568	18,605	-	60,173	-	-
10. TUBEWELLS & W. SUPPLY												
11. OTHER FIXED ASSETS												
TOTAL A		36,49,185	3,85,153	25,770		40,60,108	23,96,472	4,13,638		28,10,111	12,49,997	12,52,713
B. CAPITAL WORK-IN-PROGRESS		1,96,889										1,96,889
TOTAL (A+B)		38,46,074	3,85,153	25,770		40,60,108	23,96,472	4,13,638		28,10,111	12,49,997	14,49,602

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES
FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2015.**

(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)	-	-
TOTAL	-	-

(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	-	-
TOTAL	-	-

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भांडागारण विकास और विनियामक प्राधिकरण
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(भारत सरकार) / (Government of India)
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Foods & Public Distribution
हौज खास, नई दिल्ली-16 / Hauz Khas, New Delhi-16

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2015.

(Amounts- Rs.)

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC	Current Year		Previous Year	
A. CURRENT ASSETS :				
1. Inventories				
(a) Stores and Spares	3,16,663	3,16,663	5,09,624	5,09,624
(b) Loose Tools	-		-	
(c) Stock-in-trade	-		-	
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)	9,57,99,760		1,66,90,381	
-On Deposit Accounts (includes margin money)			-	
-On Savings Accounts (Canara Bank)	1,71,72,654	11,29,72,414	1,07,53,692	2,74,44,073
(b) With non- Scheduled Banks :				
-On Current Accounts			-	
-On Deposit Accounts			-	
-On Savings Accounts			-	-
5. Post Office- Savings Accounts		-		-
TOTAL (A)		11,32,89,076		2,79,53,697

Compiled from Books of Accounts By
S.N.NANDA & CO.
CHARTERED ACCOUNTANTS



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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF
BALANCE SHEET AS ON 31ST MARCH, 2015.**

(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	-	-	-	-
2. Advances and other amounts recoverable in cash or in kind or for value to be received :				
(a) On Capital Account	-		-	
(b) Prepayments	1,62,777		1,84,289	
(c) Other	100	1,62,877	6,012	1,90,301
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)		1,62,877		1,90,301
TOTAL (A+B)		11,34,51,953		2,81,43,998

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART
OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2015.**

(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	-	-
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)				
a) Grant -in-Aid for Salary Head -	2,70,00,000		2,55,00,000	
b) Grant -in-Aid for General Head-	11,11,00,000	13,81,00,000	1,00,00,000	3,55,00,000
2.) State Government		-		-
3.) Government Agencies		-		-
4.) Institutional Organisations		-		-
5.) International Organisations		-		-
TOTAL		13,81,00,000		3,55,00,000

(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	-	-
TOTAL	-	-

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART
OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2015.**

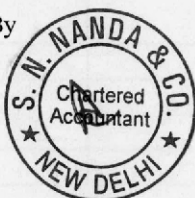
(Amount- Rs.)

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

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING
PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2015.**

(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	18,93,247	21,46,793
(b) With Non - Schedule Banks	-	-
(c) Post Office Savings Accounts	-	-
(d) Other	-	-
(3) On Loans :		
(a) Employee/Staff	-	-
(b) Others	-	-
4.) Interest on Debtors and Other (From current Account)	-	-
TOTAL	18,93,247	21,46,793

(Amount -Rs.)

SCHEDULE 18 - OTHER INCOME	Current Year	Previous Year
(1) Profit on Sale/disposal of Asstes :		
(a) Owned asstes	-	-
(b) Assets acquired out of grants, or received free of cost	-	-
2.) Export Incentives realized	-	-
3.) Fees for Miscellaneous Services	-	-
4.) Miscellaneous Income	9,24,123	2,13,650
TOTAL	9,24,123	2,13,650

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING
PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2015.**

(Amount -Rs.)

SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS	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)	-	-

(Amount -Rs.)

SCHEDULE 20 - ESTABLISHMENT EXPENSES	Current Year	Previous Year
(a) Salaries and Wages	1,82,06,334	1,54,01,648
(b) Allowances and Bonus	56,10,178	56,25,965
(c) Contribution to Provident Fund	5,30,708	9,31,168
(d) Contribution to Other Fund	-	-
(e) Staff Welfare Expenses	-	-
(f) Expenses on Employee's Retirement and terminal Benefits	8,90,288	5,24,493
(g) Others (Deputation Expenses, Leave Encashment, Leave Salary contribution, Leave Travel Concession etc.)	18,59,328	13,51,395
TOTAL	2,70,96,836	2,38,34,669

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING
PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2015.**

(Amount -Rs.)

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.	Current Year	Previous Year
(a) Purchases		-
(b) Labour and Processing Expenses		-
(c) Cartage and Carriage Inwards		-
(d) Electricity & Water Charges	4,75,374	3,94,534
(e) Insurance	11,909	12,839
(f) Repairs and Maintenance	3,19,666	2,25,777
(g) Office Expenses	16,33,528	7,65,024
(h) Rent, Rates and Taxes	69,55,980	69,55,980
(i) Vehicles, Running and Maintenance	91,556	1,29,130
(j) Postage, Telephone and Communication Charges	5,03,007	4,64,896
(k) Printing and Stationery	7,22,198	8,69,811
(l) Travelling and Conveyance Expenses	16,06,738	21,87,803
(m) Expenses on Training & Awareness Programme /Seminar & Work Shop	61,60,477	98,44,469
(n) Subscription Expenses	550	2,770
(o) Sponsorship fees	3,00,000	-
(p) Auditors Remuneration	2,00,255	1,82,050
(q) Expense on Inspection of warehouse	1,14,533	60,922
(r) Professional Charges	16,75,883	23,03,073
(s) Provision for Bad and Doubtful Debts/Advances	-	-
(t) Transformation Plan for WDRA	1,78,229	-
(u) Technical Study	25,00,000	-
(v) Foundation day Celebration Expenses	8,18,161	4,64,381
(w) Data entry operator expense	20,92,417	11,76,949
(x) Advertisement and Publicity	38,46,377	27,09,697
(y) Others	-	-
TOTAL	3,02,06,838	2,87,50,105

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES
FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2015.**

(Amount -Rs.)

SCHEDULE 22 - EXPENDITURE ON GRANTS SUBSIDIES ETC.	Current Year	Previous Year
(a) Grants given to Institution/ Organisations	-	-
(b) Subsidies given to Institution/ Organisations	-	-
TOTAL	-	-

(Amount -Rs.)

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

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES
FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2015.**

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. 2014-15.

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. DEPRECIATION

1. 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.
2. Assets costing Rs. 5,000 or less each are fully provided.

5. GOVERNMENT GRANTS/SUBSIDIES

Government grants/subsidies are accounted on realization basis.



[Signature]

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES
FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2015.**

SCHEDULES 25 – NOTES TO ACCOUNTS

1. The Warehousing Development and Regulatory Authority is not liable to pay wealth-tax, income-tax or any other tax in respect of their wealth, income, profits or gains derived, as per Section 49 of Warehousing (Development and Regulation) Act, 2007.
2. Section 37 of the Warehousing (Development and Regulation) 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 realised by way of penalties under this Act shall be credited thereto. However as per accounting procedure advised by the Office of Controller General of Accounts (CGA), Department of Food and Public Distribution, all receipts of the 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". The above accounting procedure is not in tune with the provisions of Act. Presently the amount received by the Authority on account of Fee and Security Deposit from the warehouses and accreditation agencies are being deposited in a bank account and the amount and interest thereon has been recorded under the Head 'Current Liabilities'. The amount received on account of registration fee, security deposit, registration fees (accreditation agency), security deposit (accreditation agency) and interest on registration fee, security deposit, have been shown under the heading 'any other receipt' in the Receipts and Payments account.

The Warehousing Development and Regulatory Authority has written to the Department to enquire from the Ministry of Finance and the Ministry of Corporate Affairs about the deposit of receipts of the SEBI, IRDA, PFRDA and CCI in the Funds created at the Authority level. It was also requested that rather than insisting WDRA to deposit all the receipts in the Government Accounts (Consolidated Fund of India), Department may take up with CGA/CAG for creation of WDRA Fund and deposit of all receipts in it as per the provision of the Act. The Department was also advised to take legal opinion on this matter. The WDRA has written to the other Authorities viz., SEBI, IRDA, PFRDA and CCI to provide the following information:-

1. The process/ procedure adopted for creating the 'Fund' as per the provisions under the Act of their Authority/ Commission.
2. Whether the receipts of these Authority/ Commission are credited to the Government of Accounts (Consolidated Fund of India) or kept in the bank account of these Authority/ Commission.

Information is awaited from the above Authorities.



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अवर सचिव (प्र. एवं वि.) / Under Secretary (A&F)
भांडागार विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority,
(भारत सरकार) / (Government of India)
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Foods & Public Distribution
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Govt. of India, Deptt. of Food & PD
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3. The rent for the space hired by Warehousing Development And Regulatory Authority for the office at 5th Floor of CWC has been finalised @ Rs. 5,15,900/- per month exclusive of service tax since October 2010 in terms of CPWD's rent assessment for the Building.

CWC has issued credit note no. CWC/RO-DLI/A/C's-S.Tax/2014-15/5964 dated 31.03.2015 against their demand of Rs 3,420 as Sinking Fund for Building and Rs. 77,420 as Repair & Maintenance and Service Tax thereon per month w.e.f 28th October 2010 to February 2015, for which no liability was provided as the Liability was not being agreed by the WDRA. CWC has now agreed to the stand taken by WDRA.

4. Stores and spares in Inventories of Current Assets in Schedule 11 –Current Assets, Loan Advances etc., represent the cost of Stationery & Negotiable Warehouse Receipts.
5. Capital Expenditure on purchase of the fixed assets made in connection with the discharge of the function of the Authority 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.
6. Amount received as Grants-in-Aid from Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, Government of India, is accounted under the head Grant/Subsidies. Surplus/Deficit of Income over revenue expenditure is transferred to Corpus/Capital Fund.
7. Following is the unspent balance as per utilization certificate

Particular	Amount
Balance as per Corpus/Capital Fund	9,23,63,388
Less: - Fixed Assets balance (Net Block)	12,49,997
Unspent balance	9,11,13,391



Aug 8

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Rakesh Kataria
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Dinesh Rai

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

Particular	For the year 2014-15.
Establishment Expenses (As per Schedule 20)	2,70,96,836
Less: Closing Establishment Liabilities (Salary of March 2015).	(19,15,255)
Net Payment	2,51,81,581
Administrative Expenses (As per Schedule 21)	3,02,06,838
Less: Closing Current Liabilities (including Provisions) and Opening advance for Administrative Exp.	(29,87,160)
Less: Opening Stock consumed in current year.	(3,20,498)
Net Payment	2,68,99,180

9. Interest earned as per Schedule 17 is interest received in the account maintained in the Oriental Bank of Commerce Bank.
10. Opening balances / Corresponding figures for previous year have been regrouped/ rearranged/ re-cast wherever necessary.
11. Balances shown of CWC (Rs. 5,00,905) under Current Liabilities and DAVP (Rs. 41,082) under Current Advances are subject to reconciliation/ confirmation and respective consequential adjustments.
12. The Annual Accounts for the year 2013-14, together with the Auditors Reports on the Accounts of the Warehousing Development and Regulatory Authority (WDRA) has been laid on the table of LOK SABHA on 21st April, 2015 and RAJYA SABHA on 24th April, 2015.



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Rakesh Kataria
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FORM C
(See rule 3)

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31ST MARCH, 2015.

RECEIPTS	Current Year	Previous year	PAYMENTS	Current Year	Previous year
I. Opening Balances			I. Expenses		
a) Cash in hand	-	-	a) Establishment Expenses (Corresponding to Schedule 20)**	2,51,81,581	2,17,06,962
b) Bank Balances			b) Administrative Expenses (Corresponding to Schedule 21)**	2,68,99,180	2,10,28,829
i) In current accounts (OBC)	1,66,90,381	2,80,20,610	II. Payments made against funds for various projects		
ii) In deposit accounts	-	-	(Name of the fund or project should be shown along with the particulars of payments made for each project)	-	-
iii) Saving accounts (Canara Bank)	1,07,53,692	1,08,86,206	III. Investments and deposits made		
II. Grants Received			a) Out of Earmarked/Endowment Funds	-	-
a) From Govt. of India	13,81,00,000	3,55,00,000	b) Out of Own Funds (Investments-Others)	-	-
b) From State Govt. (s)	-	-	IV. Expenditure on Fixed Assets and Capital Work-in-Progress		
c) From other sources (details)			a) Purchase of Fixed Assets	3,99,523	4,33,529
(Grants for capital & revenue expenditure to be shown separately)			b) Expenditure on Capital Work-in-Progress	-	-
III. Income on Investment From			V. Refunds of Surplus Money/Loans		
a) Earmarked/Endowment funds			a) To the Govt. Of India	-	-
b) Own Funds (Others Investment)	-	-	VI. Finance Charges (Interest)		
IV. Interest Received			VII. Other Payments (Opening Liabilities, Consumable, Refund of Security Deposit, Refund of Registration fee)		
a) On Bank Deposits	18,93,247	21,46,793	-Advance Payment	1,21,695	1,85,789
b) Loans, Advances etc.	-	-	-Refund of Security Deposit	30,000	8,93,984
V. Other Income	2,11,905	2,13,650	-Refund of Registration Fee	25,000	7,93,984
VI. Amount Borrowed			-Stock of Consumable Books	-	-
VII. Any Other Receipts *			-Stock of Stationery	1,27,537	62,744
-Registration Fee			-Payment to Opening Statutory Liability (TDS)	9,11,980	5,09,741
-Security Deposit	26,02,529	4,73,178	-Payment to Other Opening Current Liability	74,72,761	52,94,578
-Registration Money (Accred. Agency)	17,16,043	4,57,878	-Refund of SD to Kohli Tour & Travels	-	50,000
-Security Deposit (Accred. Agency)	8,95,566	1,00,000			
-Interest on Registration Fee, Security Deposit	4,47,558	1,00,000			
-Security Deposit from M/S Sybex computers	4,94,339	4,24,398			
-Security Deposit from M/S Patiala Tourist Taxi Service	-	50,000	VIII. Closing Balances		
-Refund from IGMRI	6,479	25,000	a) Cash in Hand	-	-
-Renewal of Registration Fee	3,21,932	-	b) Bank Balances		
-Advance receipts for NWR	8,000	6,500	i) In current Accounts (OBC)	9,57,99,760	1,66,90,381
			iii) In Deposits Accounts (Fixed Deposit)	-	-
			iii) Saving Accounts (Canara Bank)	1,71,72,654	1,07,53,692
Total	17,41,41,671	7,84,04,213		17,41,41,671	7,84,04,213

Compiled from Books of Accounts By
S. N. NANDA & CO.



CHARTERED ACCOUNTANTS

राकेश कटारिया / RAKESH KATARIA
अवर सचिव (प्र. एवं वि.) / Under Secretary (A&F)
भांडागारण विकास और वित्तियामक प्राधिकरण
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*Refer Note no. 2 of Schedule 25
**Refer Note no. 8 of Schedule 25

**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 2015**

We have audited the attached Balance Sheet of Warehousing Development and Regulatory Authority (WDRA) as at 31st March 2015, 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 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:



Grants-in-aid

During 2014-15, WDRA received grant of Rs. 1381.00 lakh from Government of India. It had an unspent balance of Rs. 79.10 lakh at the beginning of the year. Besides this, Rs. 28.17 lakh was earned as interest and miscellaneous income. Out of total fund of Rs. 1488.27 lakh, an expenditure of Rs. 577.14 lakh was incurred and Rs. 911.13 lakh remained unspent at the end of the year.

5. 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.

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

a. In so far as it relates to the Balance Sheet, of the state of affairs of the Warehousing Development and Regulatory Authority as at 31 March 2015; and

b. In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C & AG of India



Director General of Audit
Central Expenditure

Place: New Delhi

Date: 05.11.2015

Annexure

1. Adequacy of internal audit system

- The internal audit of WDRA has been conducted only up to 2012-13 by the Internal Audit Wing of Chief Controller of Accounts, Department of Food and Public Distribution.

2. Adequacy of internal control system

- Expenditure Control register was not maintained.
- Due to the late remittance of receipts of TDS payable U/s 194 J and 194 C, (12094+174) Rs. 12268 was paid as interest during the year 2014-15.
- 2 audit paras for the period from 2010-11 to 2012-13 are outstanding.
- Recruitment Rules have not been framed even after more than 5 years of constitution of the Authority.

In view of above, Internal Control System in WDRA needs to be strengthened.

3. System of physical verification of fixed assets

- The physical verification of fixed assets had been conducted upto 31.3.2015 and found to be adequate.

4. System of physical verification of inventory

- The physical verification of Books & Publication, stationery and consumables, etc. had been conducted up to 31.3.2015 and found to be adequate.

5. Regularity in payment of statutory dues

- No Payment over six month in respect of statutory dues like Income Tax, Sales Tax, Service Tax, Custom Duty, Cess, contributory provident fund (CPF) and employee's state insurance were outstanding as on 31.03.2015.