सत्यमेव जयते

# Warehousing Development and Regulatory Authority

## Government of India

**Annual Report**
**2013-14**

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


**Prof. KV Thomas, Hon'ble Minister of State (Independent Charge), Consumer Affairs, Food and Public Distribution, Government of India, inaugurating the Foundation Day Function of the Warehousing Development & Regulatory Authority on 25th October 2013**

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## Chairman's Statement

It is my privilege to forward the fourth Annual Report 2013-14 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 2013-14, along with the report of the Comptroller and Auditor General of India, are included in the report.

**(Dinesh Rai)**
**Chairman**

**Dated: March, 2015**

## Dinesh Rai, Chairman

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

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

## 1.1 Establishment and Incorporation of Authority

The Government of India constituted the Warehousing Development and Regulatory Authority 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.

List of the Chairman and Members during 2013-14 is given in the following table:

| Name | Date of Joining |
|---|---|
| Sh. Dinesh Rai, Chairman | 27.10.2010 |
| Sh. Karnail Singh, Member | 01.11.2010 (Retd. on 09.08.2013) |
| Sh. BK Bal, Member | 01.02.2011 |
| Sh. GC Chaturvedi, Member | 07.02.2014 |

## 1.3 Organisation

The total sanctioned strength, number of employees in position and vacancies in the Warehousing Development & Regulatory Authority is given in Part-IV 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 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 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 agricultural produce. Since it is backed by a Central Legislation, it can be traded as well as endorsed by the holder of the receipt. It will also be beneficial for a number of other stakeholders such as banks, financial institutions, insurance companies, trade, 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 receipt. 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 namely:

a) to issue to the applicants fulfilling the requirements for warehousemen a certificate of registration in respect of warehouses, or renew, modify, withdraw, suspend or cancel such registration;

b) to regulate the registration and functioning of accreditation agency, renew, modify, withdraw, suspend or cancel such registration, and specify the code of conduct for officials of accreditation agencies for accreditation of the warehouses;

c) to specify the qualifications, code of conduct and practical training for warehousemen and staff engaged in warehousing business;

d) to regulate the process of pledge, creation of charges and enforcement thereof in respect of goods deposited with the warehouse;

e) to promote efficiency in conduct of warehouse business;

f) to make regulations laying down the standards for approval of certifying agencies for grading of goods;

g) to promote professional organisations connected with the warehousing business;

h) to determine the rate of, and levy, the fees and other charges for carrying out the provisions of this Act;

i) to call for information from, undertaking inspection of, conducting enquiries and investigations including audit of the warehouses, accreditation agencies and other organisations connected with the warehousing business;

j) to regulate the rates, advantages, terms and conditions that may be offered by warehousemen in respect of warehousing business;

k) to specify, by regulations, the form and manner in which books of account shall be maintained and statement of accounts shall be rendered by warehousemen;

l) to maintain a panel of arbitrators and to nominate arbitrators from such panel in disputes between warehouses and warehouse receipt holder;

m) to regulate and develop electronic system of holding and transfer of credit balances of fungible goods deposited in the warehouses;

n) to determine the minimum percentage of space to be kept reserved for storage of agricultural commodities in a registered warehouse;

o) to specify the duties and responsibilities of the warehouseman;

p) to exercise such other powers and perform such other functions as may be prescribed.

**1.8 Transformational 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), is undertaking a transformational plan to invigorate the warehousing sector and significantly improve post-harvest lending to farmers against negotiable warehouse receipts.

The transformation plan under consideration proposes a complete revamp of the WDRA's functioning. Key points of focus will 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 WDRA Act;

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.

PART-I

# Policies and Programmes

## Part-I

# Policies and Programmes

### 2.1 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 agriculture marketing, rural banking, financing and ensuring Food Security in the country. Scientific warehousing avoids the distress sale of agricultural commodities by the farmers during peak harvest season and ensures uninterrupted supply of agricultural commodities to the consumers during off season. Hence, scientific warehousing solves the problems of glut and scarcity, which are the usual problems in agricultural marketing in India. Although, warehousing is an independent economic activity, yet is closely linked with production, consumption and trade. Development of agro processing and agricultural marketing needs a strong warehousing and logistics system.

Most of the storage capacity available in the country for agricultural commodities is owned by the Government agencies like the Food Corporation of India (FCI), Central Warehousing Corporation (CWC), State Warehousing Corporations (SWCs) and Cooperative Sector and is utilized for the storage of foodgrains procured for the Central Pool. Some of the Private storage capacity is also hired by the Government agencies for storage of Central Pool stocks of foodgrains. Other agricultural commodities like pulses, oil seeds, spices, condiments, dry fruits, sugar, jaggery, rubber etc. are stored by CWC, SWCs, Private warehouses, PACS warehouses etc.

### 2.2 Current Status of Warehousing Capacity in India

The warehousing capacity available in India in public sector, cooperatives and private sector is about 117.82 million ton, the details are as follows:

**(In million tons)**

| S. No. | Name of the Organization / Sector | Storage Capacity |
|---|---|---|
| 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 | 15.37 |
| 5 | Private Sector | 18.97 |
| | **Total** | **117.82** |

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

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

## 2.3 Buffer and Strategic Reserve Norms

(Quantity in lakh ton)

| As on | Buffer Norms Since 20.4.2005 | | Strategic Reserve | | Grand Total |
|---|---|---|---|---|---|
| | Rice | Wheat | Rice | Wheat | |
| 1st April | 122.00 | 40.00 | 20.00 | 30.00 | 212.00 |
| 1st July | 98.00 | 171.00 | 20.00 | 30.00 | 319.00 |
| 1st October | 52.00 | 110.00 | 20.00 | 30.00 | 212.00 |
| 1st January | 118.00 | 82.00 | 20.00 | 30.00 | 250.00 |

## 2.4 Procurement of Wheat & Rice in Central Pool

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

(Quantity in lakh ton)

| RMS 2009-10 | RMS 2010-11 | RMS 2011-12 | RMS 2012-13 | RMS 2013-14 |
|---|---|---|---|---|
| 253.82 | 225.25 | 283.35 | 381.48 | 250.52 |

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

(Quantity in lakh ton)

| KMS 2008-09 | KMS 2009-10 | KMS 2010-11 | KMS 2011-12 | KMS 2012-13 | KMS 2013-14 |
|---|---|---|---|---|---|
| 341.02 | 320.34 | 341.98 | 350.36 | 340.36 | 310.79 |

## 2.5 Review of Policies and Programmes in respect of Expansion of Rural and Urban Warehousing Activities

## 2.6 Rural warehousing activities

The Government of India had launched a Central Sector Scheme of Capital Investment Subsidy for construction/ renovation/ expansion of rural godowns popularly known as the Rural Godown Scheme (RGS) in 2001 to encourage construction of warehousing facilities in rural areas and to meet the requirements of farmers for storing farm produce, processed farm produce and agricultural inputs.

## 2.7 Rural Infrastructure Development Fund (RIDF) Scheme

An allocation of Rs. 5,000 crores has been announced by the Government of India to finance construction of warehouses, godowns, silos and cold storage units designed to store agricultural produce, both in the public and the private sectors under Rural Infrastructure Development Fund (RIDF) during 2013-14.

This window will also finance, through the State Governments, construction of godowns by panchayats to enable farmers to store their produce. Under the scheme, loans would be given for the construction of warehouses, @ 8% with rebate of 1.5% for timely payment of the loan.

## 2.8 Extension of Crop Loan Scheme to Post-Harvest loan

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

In order to discourage distress sale by farmers and to encourage them to store their produce in warehousing against warehouse receipt, the benefit of interest subvention had been made available to small and marginal farmers having Kisan Credit Card for a further period of up to six months post-harvest on the same rate as available to crop loan against negotiable warehouse receipt for keeping their produce in warehouse during the year 2013-2014.

## 2.9 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 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 receipt issued by the registered warehouses.

### 2.10 Scientific Warehousing Technology and Quality of Warehousing Services

As per the provisions of the Warehousing (Development and Regulation) Act, 2007, registration of all those warehouses which intend to issue negotiable warehouse receipts has been made compulsory with the Warehousing Development and Regulatory Authority (WDRA). The WDRA has appointed 16 accreditation agencies for accreditation of warehouses to ensure that basic scientific warehousing facilities are available in these warehouses and proper code of practices for storage of different commodities are being followed in these warehouses. During the year 2013-14, three capacity building programmes have been organised by the Warehousing Development and Regulatory Authority (WDRA) through expert institutions.

PART-II

# Review of Working and Operation of the Warehousing Development and Regulatory Authority

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

### 3.1

### Introduction of Negotiable Warehouse Receipt System in warehouse (cold storages)

In consultation with the Department of Agriculture and Cooperation, Govt. of India, National Horticulture Board (NHB), National Horticulture Mission (NHM) and other stakeholders, the Warehousing Development and Regulatory Authority (WDRA), a statutory body, setup by the Govt. of India as per the provisions of the Warehousing (Development and Regulation) Act, 2007 (Act No.37 of 2007) 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 commercialization, 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 storage). 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 6 Govt. organisations as accreditation agencies for the cold storage warehouses:

| S. No. | Accreditation Agency approved by the WDRA |
|---|---|
| 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, Sri 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. | The Rail India Technical and Engineering Services Ltd., (RITES), Rites Bhawan, Sector-29, Gurgoan-122 001. |
| 6. | 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:

| S.No. | Locations | Registration / Renewal charges of warehouses (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:

| S.No. | Locations | Security Deposit of warehouses (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 for the 1st year | Accreditation Fee for the third year (for the inspection- cum -renewal of warehouse (cold storage) |
|---|---|---|
| Upto 10,000 ton | Rs.7500 + Service Tax for one visit | Rs.7500+ Service Tax for one visit |
| More than 10,000 TONs | Rs.10,500 + Service Tax for one visit | Rs.10,500 + Service Tax for one visit |

All the warehouses (cold storages) which intend to issue negotiable warehouse receipts against the deposit of notified horticulture commodities in their warehouses (cold storages) may send their applications 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 them 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.ewww.wdra.nic.in

## 3.2 Integration of PACs with NWR:

The WDRA has taken initiative to integrate the small godowns and warehouses of Primary Agriculture Co-operative Societies (PACSs) 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 PACSs godowns have been reduced. Besides, the accreditation norms for such small godowns have also been relaxed. Norms for accreditation of godowns of the Primary Cooperative Societies are at Annexure-3.

## 3.3 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 organized by the WDRA through expert 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 the year 2013-2014, three such training programmes have been organised for warehouse managers of registered warehouses as per details given below:

| S. No. | Date of 5 day training programme | Name of the Training organization | No. of warehouse managers trained | Name of the organizations |
|---|---|---|---|---|
| 1 | 05.07.2013 to 09.07.2013 | IGMRI, Hapur | 20 | CWC (Punjab, UP and MP region) |
| 2 | 23.09.2013 to 27.09.2013 | Dr. MCR HRDIAP, Hyderabad | 36 | CWC (TN region) & TNSWC |
| 3 | 18.11.2013 to 22.11.2013 | National Institute of Agricultural Marketing, Jaipur | 38 | CWC and Private (Rajasthan and UP Region) |
| Total | | | 94 | |

## 3.4 Appointment as Accreditation Agencies for the warehouses.

Following is the list of 16 Accreditation Agencies registered with the WDRA till March 2014:

| S.No. | Name & Addresses of the Accreditation Agency |
|---|---|
| **Year 2010-11** | |
| 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- 10016. Tel. No.- 011-26565170, Fax: 011-26962370. |
| 4 | National Productivity Council (NPC), Uptadakta Bhawan, 5-6, Institutional Area, Lodi Road, New Delhi-110003, E-mail: j.aggrawal.npcindia.gov.in, E-mail: rp.singh@npcindia.gov.in, Fax: 011 24615002. |
| 5 | M/s TQ Services, Division of Tata Projects Limited, Quality Services Division, 2nd 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. No.- 011-32453661, 45087663, Fax: 011-26018001, 28755001 E-mail: amar.maheshwari@vexilbps.com |
| 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. No.- 040-23301618, 23301554. |
| 8 | M/s Bureau Veritas Certification (India) Private Limited, Marwah Centre, 6th Floor, Krishanlal Marwah Marg, Off Saki-Vihar Road, Andheri (East), Mumbai-400 072, India, Tel. No.- 022-66956300. |
| **Year 2011 - 12** | |
| 9 | RITES Ltd., RITES BHAWAN, Sector-29, Gurgoan-122 001. Tel. No.- 0124-2818701, FAX: 0124-2571689/ 0124-2571675, E-mail: kuldeepmathur@rites.com |
| 10 | M/s SSRA & Co., M-13, LGF South Extension Part-2, New Delhi-110049. Tel. No.- 011-49993999, E-mail: info@ssraonline.com |
| **Year 2012 - 13** | |
| 11 | Department of Agriculture and Cooperation, Directorate of Marketing and Inspection, Head Office, NH-IV, Faridabad, Tel. No.- 0129-2415710, FAX: 0129-2416568, E-mail: sanjaymittal@gmail.com |
| 12 | 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.ord & nabconsho@gmail.com, Email: nabcons.nd@gmail.com, Tel. No.- 022-26539398, 41539186. |
| 13 | Udaybhansinhji Regional Institute of Co-Operative Management, Sector -30, Gandhinagar Pin: 382030, Gujarat. Tel. No.- 079-23262564, 23260783, Email:uricm30@redifmail.com |
| 14 | 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, Tel. No.- |

| | |
|---|---|
| | 011-26512062, 26861737. |
| 15 | Agricultural Finance Corporation Ltd. (AFCL), B-1/9, Community Centre, Janakpuri, New Delhi- 110058, Tel. No.- 011-45791190 - 96, 25596976, Fax-45791189, Email: afcdelhi@afcindia.org.in, nro.afc@gmail.com |
| 16 | Maharashtra State Agricultural Marketing Board, Plot No. R-7, Chhatrapati Shivaji, Market Yard, Gultekadi, Pune- 411037, Maharashtra, Email: - msamb@bsnl.com, Tel. No.- 020-24268297, 24261190, (Fax) 020-24272095 |

PART-III

# Registration of Warehouses by the Warehousing Development & Regulatory Authority

## Registration of warehouses by Warehousing Development and Regulatory Authority

### 4.1 Number of registered Warehouses

The State-wise number of registration of Warehouses since inception of the Authority upto 31.3.2014 is given in the following table:

| S.No. | State / UT | No. of Registered Warehouses | | | | |
|---|---|---|---|---|---|---|
| | | CWC | SWCs | Private | PCS | Total |
| 1 | Andhra Pradesh | 33 | 14 | 1 | 28 | 76 |
| 2 | Assam | 3 | 1 | 0 | 0 | 4 |
| 3 | Bihar | 2 | 0 | 0 | 0 | 2 |
| 4 | Chhattisgarh | 1 | 0 | 0 | 0 | 1 |
| 5 | Delhi | 0 | 0 | 0 | 0 | 0 |
| 6 | Gujarat | 5 | 0 | 5 | 0 | 10 |
| 7 | Haryana | 13 | 0 | 2 | 0 | 15 |
| 8 | Himachal Pradesh | 1 | 0 | 0 | 0 | 1 |
| 9 | Jharkhand | 1 | 0 | 0 | 0 | 1 |
| 10 | Karnataka | 14 | 0 | 0 | 1 | 15 |
| 11 | Kerala | 10 | 10 | 0 | 0 | 20 |
| 12 | Madhya Pradesh | 15 | 0 | 32 | 0 | 47 |
| 13 | Maharashtra | 10 | 26 | 0 | 0 | 36 |
| 14 | Orissa | 1 | 0 | 0 | 0 | 1 |
| 15 | Punjab | 5 | 8 | 0 | 0 | 13 |
| 16 | Pondicherry | 1 | 0 | 0 | 0 | 1 |
| 17 | Rajasthan | 24 | 24 | 18 | 0 | 66 |
| 18 | Tamil Nadu | 16 | 36 | 0 | 14 | 66 |
| 19 | Talangana | 0 | 0 | 0 | 0 | 0 |
| 20 | Uttarakhand | 0 | 0 | 0 | 0 | 0 |
| 21 | Utter Pradesh | 20 | 5 | 0 | 0 | 25 |
| 22 | West Bengal | 0 | 0 | 0 | 0 | 0 |
| | **Total** | **175** | **124** | **58** | **43** | **400** |

CWC- Central Warehousing Corporation, SWC- State Warehousing Corporation, Private-Private Warehouses, PCS-Primary Cooperative Societies

Category-wise and year-wise number of registered warehouses is shown in the following table:

| Name of the organisation | Number of registered warehouses | | | |
|---|---|---|---|---|
| | 2011-12 | 2012-13 | 2013-14 | Total |
| CWC | 135 | 25 | 15 | 175 |
| SWCs | 87 | 28 | 9 | 124 |
| PACSs | 0 | 13 | 30 | 43 |
| Private | 18 | 26 | 14 | 58 |

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

The WDRA through the accreditation agencies has put in place a system of monitoring the services of the warehouses. A check list has been provided to ensure that basic facilities for the scientific storage of the agricultural and other goods are available in the accredited / registered warehouses.

The WDRA has also finalised procedure for internal inspections of registered warehouses by the officers of the Authority. This have been implemented during 2013-14. The CWC and UPSWC warehouses located at Saharanpur, Shamali, Muzaffarnagar, Janghirabad, Debai, Mathura in UP and Sikar and Jhunjunu in Rajasthan have been inspected by the internal inspection teams of the WDRA during 2013-14.

Feedback received from the inspection team have been conveyed to the senior officers of the CWC. Authority which have been inspected by it would be provided to the concerned warehouses. This feedback included about the issuance of NWRs, quality related and service delivery related parameters.

### 4.3 Training and awareness programme for farmers on Warehousing (Development and Regulation) Act, 2007 during the year 2013-14.

During the year 2013-14, the WDRA has organized 138 awareness programmes on the benefits of NWRs for farmers in different States. These awareness programmes have been organized through the CWC, IGMRI Hapur, NIAM Jaipur, NABCONS, NCDC Gurgaon, NCCT, ICM, Bhopal, URICM, Gandhinagar, ICM, Bhubaneswar and NHB, Gurgaon. The awareness programmes organized during 2013-14 by these institutions in different States are as follows:

| Sl. No. | Name of the Organisation | Number of awareness programmes organised | Number of farmers trained |
|---|---|---|---|
| 1. | CWC | 47 | 2350 |
| 2. | IGMRI, Hapur | 10 | 500 |
| 3. | URICM, Gandhinagar | 15 | 750 |
| 4. | NHB, Gurgaon | 04 | 200 |
| 5. | NCDC, Gurgaon | 08 | 400 |
| 6. | NIAM, Jaipur | 10 | 500 |
| 7. | ICM, Bhopal | 10 | 500 |
| 8. | NABCONS, Delhi | 25 | 1250 |
| 9. | ICM, Bhubaneswar | 05 | 250 |
| 10. | NCCT | 04 | 200 |
| | **Total** | **138** | **6900** |

### 4.4 Regional Conference on Negotiable Warehouse Receipt in warehouses and cold storage

During the year 2013-14, a conference on warehousing and cold chain was organized in association with PHD Chamber, New Delhi on 2nd May, 2013 at New Delhi. The second conference on Warehousing and Cold Chain Infrastructure was organized by the CII Institute of Logistics, Chennai on the 28th June, 2013 at Chennai.

PART-IV

# ORGANISATIONAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE

# 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 31st March 2014 |
|---|---|---|---|
| 1. | Joint Secretary | 1 | 1 |
| 2. | Director | 2 | 1 |
| 3. | Under Secretary | 2 | 2 |
| 4. | Section Officer | 2 | 1 |
| 5. | Assistant/Accountant | 2 | 2 |
| 6. | PPS | 1 | 1 |
| 7. | PS | 2 | - |
| 8. | Investigator/ Field Officer | 3 | - |
| 9. | Steno Grade „D□ | 1 | - |
| 10. | Driver | 1 | 1 |
| 11. | Peon | 2 | - |
| | **Total** | **19** | **9** |

## 5.2 Vigilance Overview in the Authority.

The work of CVO is being looked after by the Director (Admn. & Fin.), till the post of the regular CVO is created & filled up in the Authority. No vigilance case is contemplated or pending in the Authority in the year 2013-14.

## 5.3 Implementation of RTI Act, 2005 in WDRA

Smt. Yatinder Prasad, Director (A&F) was the CPIO, Shri HK Dabas, Under Secretary (Tech.) was APIO and Shri BK Bal, Member, WDRA, was the Appellate Authority during the year 2013-14. This information has been displayed on the website of WDRA for the information of general public. A total number of 8 references were received and replied under RTI Act in the year 2013-14 and timely information was supplied.

## 5.4 Training of Personnel

The Joint Secretary participated in a training programme at IIM, Ahemdabad, on warehouse design and management and the Accountant was deputed to National Institute of Financial Management for training on accounting, financial management and governance for autonomous bodies. Training of personnel working in the WDRA is contemplated in future for the development and up-gradation of skills and efficiency.

**Prof. KV Thomas, Hon'ble Minister of State (IC), Ministry of Consumer Affairs, Food and Public Distribution, inaugurating the foundation day of WDRA by lighting the lamp on 25th October, 2013.**


**Shri Ranvir Singh, Joint Secretary WDRA, welcoming Prof. KV Thomas, Hon'ble Minister of State (IC), Ministry of Consumer Affairs, Food and Public Distribution.**

## 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 started 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 has 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 25.10.2013. The Function was inaugurated by the Hon□ble Minister of State (I/C), Ministry of Consumer Affairs, Food & Public Distribution. The Minister also gave away the prizes / awards to the winners in farmers and categories.

### 2 Participation in Krishi Vasant Exhibition- 2014

The WDRA participated in the Krishi Vasant Exhibition 2014 jointly organised by the Department of Agriculture and Cooperation, Government of India, the Government of Maharashtra and the CII from 10th to 13th February 2014 at Nagpur. The WDRA had put up a stall wherein banners, posters and a LED TV showing the documentary film on WDRA in Marathi and Hindi were arranged. Literature, Posters and Leaflets on activities of WDRA were distributed to the farmers and other visitors visiting the WDRA□s stall. The benefits of scientific storage of agricultural commodities in registered warehouses and pledge financing of NWR□s by banks were explained to the interested groups of farmers and other visitors.

## 5.6 Meetings of the Authority

During the period under report, 2 meetings of the Authority were held on 25.6.2013 and 30.12.2013 under the chairmanship of Chairman, WDRA, to take policy decisions.

## 5.7 Audited accounts of WDRA for the Year 2013-14

The sanctioned budget of the WDRA for 2013-14 was Rs. 5,85,68,478.00 including Rs. 2,30,68,478.00 which has been carried forwarded from 2012-13. The actual expenditure was Rs. 5,30,18,303.00. The amount unutilised as on 31st March 2014, after including Rs. 2,13,650.00 miscellaneous receipts + Rs. 21,46,793.00 as interest on grant receipts was Rs. 79,10,618.00 which has been carried forward to the next financial year viz. 2014-15. 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 2013-14 are annexed at **Annexure '4'** and '5'.

**Check list to be filled up by the examiners of the Accreditation Agency**

**Name and complete postal address of the warehouse** ______________________

______________________

| Sl. No. | Parameters | Comments/ Findings of Examiners |
|---|---|---|
| 1. | **Structural requirements:**<br>(i) Whether the warehouse(s) are constructed as per BIS/ CWC/ FCI Standards? if so give details.<br>(ii) No. of sheds/godowns, for which registration is required.<br>(iii) Size (Length x Breadth) of the shed (s) (in Meters) of such sheds and compartments for which registration is required.<br>(iv) Total capacity of warehouse (in metric ton) for which registration is required.<br>(v) Name of commodities stored/ to be stored in the warehouse(s).<br>(vi) Observations about storage worthiness of the warehouse(s) with details.<br>(vii) Observations about cleanliness and hygienic condition of warehouse.<br>(viii) Whether owned warehouse/godown or hired?<br>(ix) Proof of ownership or registered lease deed or rent agreement/rent receipt of the warehouse(s).<br>(x) Whether „No Objection Certificate (NOC)/Warehouse License□ has been obtaind from the local body/other authority for operating the warehouse? (If so, please enclose a photocopy of the same).<br>(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:**<br>(i) Whether proper stack plan has been prepared? (Give stack size and total number of stacks in the shed).<br>(ii) Whether code of storage practices for scientific storage of goods and other items stored in the warehouse are followed:<br>(iii) Give frequency of:<br>(a) Inspection.<br>(b) Prophylactic treatment (spraying of insecticide).<br>(c) Curative treatment (fumigation).<br>(d) Rodent control measures.<br>(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:**<br>(i) Whether the warehouse has well-protected pucca boundary walls/barbed wire fencing etc.<br>(ii) No. of gates with locking arrangements.<br>(iii) No. of entry points.<br>(iv) No. of exit points<br>(v) Whether the entry and exit points are manned by trained security guards?<br>(vi) Name of the nearest Police Station or Check Post and distance from the warehouse.<br>(vii) Whether there is proper security cabin or not?<br>(viii) Whether there are proper night lighting for the security purpose?<br>(ix) Whether Gate-Pass is issued for the goods passing out from the warehouse?<br>(x) Whether entries for all incoming and outgoing vehicles are properly maintained in a Register or Computer? | |
| 6. | **Fire-fighting arrangements:**<br>(i) Whether fire-fighting arrangements are there in the warehouse?<br>(ii) If so, details of arrangements including number and type of fire extinguishers, sand buckets, etc. to be given.<br>(iii) Name of the nearest Fire Brigade Station and distance.<br>(iv) Whether telephone numbers of nearest Fire Station are displayed at different prominent places in the warehouse or not? | |
| 7. | **Details of warehouseman:**<br>(i) Name of the warehouseman alongwith his educational qualifications.<br>(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:**<br>(i) Name and Number of technical assistants/officers /godown staff responsible for storage and preservation of the commodities in the warehouse(s).<br>(ii) Their qualifications and experience in preservation of stored goods.<br>(iii) Whether they have been trained in some institutions, like IGMRI, CFTRI, FCI CWC, SWCs or other recognized Institutions? Give details | |

| | | |
|---|---|---|
| 9. | **Equipment, items and chemicals for preservation of stored goods:**<br>(i) Whether all the equipment, such as, sprayers/foggers, gas mask, canisters, gloves, gum boots, goggles, aprons, etc. are available? Give list of each item in Annexure.<br>(ii) Whether adequate number of fumigation covers, nylon nets, plastic ropes and sands snakes are available for fumigation of foodgrains and other items?<br>(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).<br>(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).<br>(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 weighment of goods:**<br>(i) Whether the warehouse has its own weigh-bridge?<br>(ii) If so, the details with capacity and date of last calibration.<br>(iii) No. of beam balances, platform balances with their details.<br>(iv) Whether the weights/platform balance used in the warehouse are timely calibrated and duly stamped by concerned weights & measures Department. | |
| 11. | **Office facilities:**<br>(i) Total number of staff in the warehouse including warehousemen, technical and non-technical staff.<br>(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:**<br>(i) Whether testing facilities of goods to be stored in the warehouse, in form of a small laboratory, are available?<br>(ii) If so, give details of the equipment□s, such as, samplers, moisture meter, physical analysis kits, weighing balances, hectolitre weight apparatus, sieve sets, magnifying glass, measuring cylinder, vernier calliper, sample bags, enamel plates etc. (Give list of these equipment□s).<br>(iii) List of laboratories for chemical analysis of the samples (wherever necessary) with whom the warehouse has tied up. | |
| 13. | **Insurance & Banking:**<br>(i) Whether the warehouse as well as the goods stored in the warehouse(s) are insured?<br>(ii) If so, the name of the insurance company and risks covered.<br>(iii) List of banks operating within approachable distance from the warehouse.<br>(iv) Any tie up of the warehouse with any of these banks. | |
| 14. | (i) Financing tie up, if any.<br>(ii) Marketing tie up. | |

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

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

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

## NORMS FOR ACCERDITATION OF GODOWN OF PRIMARY COOPERATIVE SOCIETIES

| Sl. No. | Parameters | Comments/Findings of Examiners |
|---|---|---|
| 1. | ***The accreditation agency should give detailed comments on each of the following points and certify that all requirements are fully met.*** | |
| | **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:<br>(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.<br>b) Kilns, Dairies (processing units) and poultry runs-300 mtrs.<br>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:<br>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.<br>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.<br>c) All holes, pipes, ducts and other openings | |

| | | |
|---|---|---|
| | shall be guarded by suitable means in order to prevent the entry from rodents and vermin.<br>d) The godown shall also have protection from birds (windows/ventilators with jali).<br>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. | ***The accreditation agency should give details of agriculture commodities stored/to be stored from the list notified by WDRA.*** | |
| | **Commodities** | |
| (i) | List of notified Commodities for which warehouse(s) is to be accredited. | |
| 3. | ***The accreditation agency should give details on following points along with drawing/sketch plan of stacking pattern of the warehouse.*** | |
| | **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:<br>(a) Inspection – every fortnight.<br>(b) Prophylactic treatment (spraying of insecticide) - every fortnight.<br>(c) Curative treatment (fumigation) once in every 3 months and whenever infestation is observed, pre - monsoon.<br>(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. | ***The accreditation agency should collect Statement of Accounts and Balance Sheet of the society and assess the viability.*** | |
| | **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. | ***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.*** | |
| | **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. | ***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.*** | |
| | **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. | ***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.*** | |

| | | |
|---|---|---|
| | **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. | ***The accreditation agency should give details on the following points.*** | |
| | **Equipment Items** | |
| (i) | Following equipment should be available at warehouse, keeping in view the storage capacity, period of storage, type of produce etc.<br>(a) Physical balance<br>(b) Moisture meter calibrated for all the commodities to be stored/ handled<br>(c) Sieve Set<br>(d) Enamel plates with clean white surface<br>(e) Sample bags - polythene and cloth<br>(f) Parkhi (Bag Trier)<br>(g) Sprayer | |
| 9. | ***The accreditation agency should give details on the following points to ensure proper arrangements for weighment of goods in the warehouse.*** | |
| | **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. | ***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.*** | |
| | **Testing facilities** | |
| (i) | Warehouse should have tie up arrangement with the laboratories for testing and chemical analysis of the samples (wherever necessary). | |

| | | |
|---|---|---|
| 12. | ***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).*** | |
| | **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. | ***The accreditation agency should give details on the following points (name of the bank and forward linkages for marketing tie up* arrangements*).*** | |
| | **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 AND REGULATORY AUTHORITY

## ANNUAL STATEMENT OF ACCOUNTS
## 2013-14

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

# INDEX

FORM A

(See Rule 3)

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

BALANCE SHEET AS ON 31ST MARCH 2014

(Amount-Rs.)

| CORPUS/CAPITAL FUND AND LIABILITIES | Schedule | Current year | Previous Year |
|---|---|---|---|
| CORPUS/CAPITAL FUND | 1 | 9,163,331 | 24,376,449 |
| 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 | 20,430,269 | 17,302,993 |
| **TOTAL** | | **29,593,600** | **41,679,442** |
| **ASSETS** | | | |
| FIXED ASSETS | 8 | 1,449,602 | 1,307,971 |
| INVESTMENTS - FROM EARMARKED/ENDOWMENTS FUNDS | 9 | - | - |
| INVESTMENTS-OTHERS | 10 | - | - |
| CURRENT ASSETS, LOANS, ADVANCES ETC. | 11 | 28,143,998 | 40,371,471 |
| MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted) | | - | - |
| **TOTAL** | | **29,593,600** | **41,679,442** |
| 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

S.N. NANDA & CO. Chartered Accountants NEW DELHI

NEW DELHI

07 JUN 2014

R. KATARIA

Under Secretary (A&F)

Warehousing Development & Regulatory Authority

Govt. of India, Deptt. of Food & PD

Hauz Khas, New Delhi

DINESH RAI, IAS (Retd.)

CHAIRMAN

Warehousing Dev. & Regulatory Authority

Govt. of India, Deptt. of Food & PD

New Delhi

G.C. CHATURVEDI

MEMBER

Warehousing Development & Regulatory Authority

Govt. of India, Deptt. of Food & PD

New Delhi - 110016

FORM 'B'

(See rule 3)

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2014.

(Amount- Rs.)

| INCOME | Schedule | Current Year | Previous Year |
|---|---|---|---|
| Income from Sales/Services | 12 | - | - |
| Grants/Subsidies | 13 | 35,500,000 | 57,300,000 |
| Fees/Subscriptions | 14 | - | - |
| Income from Investments (Income on Invesment from Earmarked/Endowment Fund transferred to Funds ) | 15 | - | - |
| Income from Royalty, Publication etc. | 16 | - | - |
| Interest Earned | 17 | 2,146,793 | 1,297,031 |
| Other Income | 18 | 213,650 | 178,303 |
| Increase/(decrease) in stock of Finished goods and works-in-progress | 19 | - | - |
| **TOTAL(A)** | | **37,860,443** | **58,775,334** |
| **EXPENDITURE** | | | |
| Establishment expenses | 20 | 23,834,669 | 22,758,821 |
| Other Administrative Expenses etc. | 21 | 28,750,105 | 20,564,835 |
| Expenditure on Grants, Subsidies etc. | 22 | - | - |
| Interest | 23 | - | - |
| Depreciation (Net total at the year-end - corresponding to Scheduled 8) | 8 | 488,788 | 687,139 |
| **TOTAL(B)** | | **53,073,562** | **44,010,795** |
| **Balance being excess/(Deficit) of Income over Expenditure (A-B)** | | **-15,213,119** | **14,764,539** |
| Transfer to Special Reserve (Specify each) | | - | - |
| Transfer to /from General Reserve | | - | - |
| **BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND** | | **-15,213,119** | **14,764,539** |
| 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

S.N. NANDA & CO. Chartered Accountants NEW DELHI

NEW DELHI
27 JUN 2014

R. KATARIA
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New Delhi

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2014.

(Amount- Rs.)

| SCHEDULE 1- CORPUS/CAPITAL FUND: | Current Year | | Previous Year | |
|---|---|---|---|---|
| Balance as on the begining of the year | 24,376,449 | - | 9,611,911 | - |
| Add: Contribution towards Corpus/Capital Fund | - | | - | |
| Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account | -15,213,119 | 9,163,331 | 14,764,539 | 24,376,449 |
| BALANCE AS AT THE YEAR - END | | 9,163,331 | | **24,376,449** |

**(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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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2014.

(Amount- Rs.)

| | FUND-WISE BREAK UP | Total | |
|---|---|---|---|
| SHEDULE 3-EARMARKED/ENDOWMENT FUNDS | 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, 2014.

(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 REGUPATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2014.

(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, 2014.

(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 | | 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 ) | 911,981 | 911,981 | 509,741 | 509,741 |
| 6. Other Current Liabilities (Securities Deposits, Registration Fees & Interest earned thereon,etc.) | | 19,267,150 | | 16,044,042 |
| TOTAL (A) | | 20,186,631 | | 16,553,783 |
| B. PROVISIONS | | | | |
| 1. For Taxation | | - | | - |
| 2.Gratuity | | - | | - |
| 3. Superannuation/Pension | | - | | - |
| 4. Accumulated Leave Encashment | | - | | - |
| 5. Trade Warranties/Claims | | - | | - |
| 6. Others (Unpaid Expenses) | | 243,638 | | 749,210 |
| TOTAL (B) | | 243,638 | | 749,210 |
| TOTAL (A+B) | | 20,430,269 | | 17,302,993 |

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THE ' ARF OU' NG 'EVE' PM'NT / D R UL OR' UT OR' SC DU S F MI PA O AL CE EE S C 31 M/ H, 14.

(Amount- Rs.)

| SCHEDULE 8 - FIXED ASSETS | GROSS BLOCK | | | | | DEPRECIATION | | | | NET BLOCK | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Description | Cost/valuation as at begning of the year | Additions during the year More than 180 days | Additions during the year Less than 180 days | Deductions during the year | Cost/valuation at the year end. | As at the begning 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 |
| 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% | 658,369 | 14,503 | 2,550 | | 675,422 | 194,133 | 113,869 | - | 308,002 | 367,420 | 464,236 |
| 4. VEHICLES 15% (Car) | 703,433 | - | - | | 703,433 | 211,030 | 105,515 | - | 316,545 | 386,888 | 492,403 |
| 5. FURNITURE, FIXTURES 10% | 154,783 | 19,958 | 174,126 | | 348,867 | 26,546 | 25,680 | - | 52,227 | 296,640 | 128,237 |
| 6. OFFICE EQUIPMENT 15% | 22,990 | - | 89,952 | | 112,942 | 7,909 | 10,195 | - | 18,104 | 94,838 | 15,081 |
| 7. COMPUTERS/PERIPHERALS 60% | 1,550,337 | 8,700 | 106,660 | | 1,665,697 | 1,401,811 | 200,949 | - | 1,602,760 | 62,937 | 148,526 |
| 8. ELECTRIC INSTALLATION 15% | 101,256 | - | - | | 101,256 | 42,078 | 15,188 | - | 57,266 | 43,990 | 59,178 |
| 9. LIBRARY BOOKS 60% | 24,488 | 9,460 | 7,620 | | 41,568 | 24,177 | 17,391 | - | 41,568 | - | 311 |
| 10. TUBEWELLS & W. SUPPLY | - | - | | | - | - | - | - | - | - | - |
| 11. OTHER FIXED ASSETS | - | - | - | | - | - | - | - | | - | - |
| TOTAL of A | 3,215,656 | 52,621 | 380,908 | - | 3,649,185 | 1,907,685 | 488,788 | - | 2,396,472 | 1,252,713 | 1,307,971 |
| B. CAPITAL WORK-IN-PROGRESS | - | 196,889 | | - | 196,889 | - | - | - | - | 196,889 | - |
| TOTAL | 3,215,656 | 3,412,545 | 380,908 | - | 3,846,074 | 1,907,685 | 488,788 | - | 2,396,472 | 1,449,602 | 1,307,971 |

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2014.

(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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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2014.

(Amounts- Rs.)

| SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC | Current Year | | Previous Year | |
|---|---|---|---|---|
| A. CURRENT ASSETS : | | | | |
| 1. Inventories | | | | |
| (a) Stores and Spares | 509,624 | 509,624 | 705,298 | 705,298 |
| (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 | - | - | - | - |
| . Cash balances in hand (including Cheques/drafts and imprest) | | - | | - |
| . Bank Balances : | | | | |
| (a) With Scheduled Banks : | | | | |
| -On Current Accounts (Oriental Bank of Commerce) | 16,690,381 | | 28,020,610 | |
| -On Deposit Accounts (includes margin money) | | | - | |
| -On Savings Accounts (Canara Bank) | 10,753,692 | 27,444,073 | 10,886,206 | 38,906,816 |
| (b) With non- Scheduled Banks : | | | | |
| -On Current Accounts | | | - | |
| - On Deposit Accounts | | | - | |
| -On Savings Accounts | | | - | - |
| . Post Office- Savings Accounts | | - | | - |
| TOTAL (A) | | 27,953,697 | | 39,612,114 |

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2014.

(Amount- Rs.)

| SCHEDULE 11 - CURRENT, LOANS, ADVANCES ETC. (Contd.) | Current year | | Previous Year | |
|---|---|---|---|---|
| B. LOANS, ADVANCES AND OTHER ASSTES | | | | |
| 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 | 184,289 | | 759,357 | |
| (c) Other | 6,012 | 190,301 | - | 759,357 |
| 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) | | 190,301 | | 759,357 |
| TOTAL (A+B) | | 28,143,998 | | 40,371,471 |

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2014.

(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 - | 25,500,000 | | 25,000,000 | |
| b) Grant -in-Aid for General Head- | 10,000,000 | 35,500,000 | 32,300,000 | 57,300,000 |
| 2.) State Government | | - | | - |
| 3.) Government Agencies | | - | | - |
| 4.) Institutional Organisations | | - | | - |
| 5.) International Organisations | | - | | - |
| TOTAL | | 35,500,000 | | 57,300,000 |

(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, 2014.

(Amount- Rs.)

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

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

S.N. NANDA & CO. Chartered Accountants NEW DELHI

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2014.

(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 | 2,146,793 | 1,297,031 |
| (b) With Non - Schedule Banks | - | - |
| (c) Post Office Svings Accounts | - | - |
| (d) Other | - | - |
| (3) On Loans : | | |
| (a) Employee/Staff | - | - |
| (b) Others | - | - |
| 4.) Interest on Debtors and Other (From current Account) | - | - |
| TOTAL | 2,146,793 | 1,297,031 |

(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 | 213,650 | 178,303 |
| TOTAL | 213,650 | 178,303 |

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2014.

(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 | 15,401,648 | 15,630,707 |
| (b) Allowances and Bonus | 5,625,965 | 4,388,497 |
| (c) Contribution to Provident Fund | 931,168 | 991,639 |
| (d) Contribution to Other Fund | | |
| (e) Staff Welfare Expenses | - | - |
| (f) Expenses on Employee's Retirement and terminal Benefits | 524,493 | 457,819 |
| (g) Others (Deputation Expenses, Leave Encashment, Leave Salary contribution, Leave Travel Concession etc.) | 1,351,395 | 1,290,159 |
| TOTAL | 23,834,669 | 22,758,821 |

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2014.

(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) Electricty & Water Charges | 394,534 | 328,650 |
| (e) Insurance | 12,839 | 18,762 |
| (f) Repairs and Maintenance | 225,777 | 155,702 |
| (g) Excise Duty | - | - |
| (h) Rent, Rates and Taxes | 6,955,980 | 2,164,864 |
| (i) Vehicles, Running and Maintenance | 129,130 | 141,186 |
| (j) Postage, Telephone and Communication Charges | 464,896 | 450,565 |
| (k) Printing and Stationery | 869,811 | 763,138 |
| (l) Travelling and Conveyance Expenses | 2,187,803 | 2,261,818 |
| (m) Expenses on Training & Awareness Programme /Seminar & Work Shop | 9,844,469 | 7,525,351 |
| (n) Subscription Expenses | 2,770 | 6,380 |
| (o) Expenses on Fees | | |
| (p) Auditors Remuneration | 182,050 | 130,000 |
| (q) Expense on Inspection of warehouse | 60,922 | |
| (r) Professional Charges | 2,303,073 | 3,121,722 |
| (s)Provision for Bad and Doubtful Debts/Advances | - | - |
| (t) Irrevocable Balance Written- Off | - | - |
| (u) Packing Charges | - | - |
| (v) Freight and Forwarding Expenses | - | - |
| (w) Data entry operator expense | 1,176,949 | 1,195,254 |
| (x) Advertisement and Publicity | 2,709,697 | 810,891 |
| (y) Others (Bank charges ,etc.) | 1,229,405 | 1,490,552 |
| TOTAL | 28,750,105 | 20,564,835 |

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2014.

(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 2014.

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. 2013-14

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.

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2014.

SCHEDULES 25 – NOTES TO ACCOUNTS

1.) Notwithstanding anything contained in the Wealth-tax Act, 1957, the Income-tax Act, 1961 or any other enactment for the time being in force relating to tax on wealth, income, profits or gains, the Authority shall not be liable to pay wealth-tax, income-tax or any other tax in respect of their wealth, income, profits or gains derived.

2.) Section 37 of the Warehousing (Regulation and Development) Act, 2007 provides that there shall be constituted a fund to be called the Warehousing Development and Regulatory Authority Fund and all Central Government grants, fees, charges received by the Authority, all sums received by the Authority from such other sources as may be decided by the Central Government, and all sums realized by way of penalties under this Act shall be credited thereto. However as per accounting procedure adopted by Office of Controller General of Accounts (CGA) and concurred by the Office of the Comptroller and Auditor General of India (CAG) of India, all receipts of Authority will be credited to the minor head "105-Warehousing Development and Regulation receipts" new (minor head) below the Major Head "0408-Food Storage and Warehousing". Therefore the above accounting procedure is not in tune with the provisions of Act. The matter is being examined in the Authority. Presently the amount received by the Authority on account of Fee and Security Deposit from the warehouses and accreditation agencies has been deposited in a separate bank account and would be credited to the consolidated fund of India or WDRA fund on the advice of O/o CGA. Accordingly, the amount and interest thereon has been recorded under the head Current Liabilities.

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

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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 @5,15,900/- per month exclusive of service tax since October 2010 in terms of CPWD's rent assessment for the Building.

   (a) Further, the CWC has demanded Rs 3,420as Sinking Fund for Building and Rs. 77,420 as Repair & Maintenance and Service Tax thereon per month since Oct 2010, for which no liability has been provided .Since this Liability is not being agreed by the WDRA.

4. Stores and spares in Inventories of Current Assets in Schedule 11 –CURRENT ASSETS, LOANS ADVANCES ETC. represent the cost of stationary & 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 Administration, 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 | 9,163,331 |
| Less: - fixed assets balance | 1,252,713 |
| Unspent balance | 7,910,618 |

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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 2013-14. |
|---|---|
| Establishment Expenses (As per Schedule 20) | **23,834,669** |
| Less: Shown in Current Liabilities and Provisions. | 21,27,707 |
| Net Payment | **2,17,06,962** |
| | |
| Administrative Expenses (As per Schedule 21) | 28,750,105 |
| Less: Shown in Current Liabilities and Provisions. | 74,62,858 |
| Less: Opening Stock converted to expenses in current year. | 2,58,418 |
| Net Payment | **2,10,28,829** |

9. In Current Year ,NPS and Gratuity Contribution Expense has been shown in the Head "Expenses on Employee's Retirement and Terminal Benefits" whereas last year it was shown in the Head "Others ".In Current Year ,Data Entry Operator Expense has been shown separately under "Administrative Expense" whereas last Year it was shown in "Others" of "Administrative Expense".
10. Interest earned as per Schedule 17are interest received on Flexi A/c of Oriental Bank of Commerce Bank.
11. The Annual Accounts for the year 2012-13, together with the Auditors Reports on the Accounts of the Warehousing Development and Regulatory Authority (WDRA) has been laid on the table of RAJYA SABHA on 21st Feb, 2014 and LOK SABHA on 18th Feb, 2014.

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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, 2014.

(Amount -Rs.)

| 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)** | 21,706,962 | 21,192,643 |
| b) Bank Balances | | | b) Administrative Expenses (Corresponding to Schedule 21)** | 21,028,829 | 15,654,355 |
| i) In current accounts(OBC) | 28,020,610 | 10,021,521 | **II. Payments made against funds for various projects** | | |
| ii) In deposit accounts | - | 468,638 | (Name of the fund or project should be shown along with the particulars of payments made for each project) | - | - |
| iii) Saving accounts (Canara Bank) | 10,886,206 | 8,928,060 | **III. Investments and deposits made** | | |
| **II. Grants Received** | | | a) Out of Earmarked/Endowment Funds | - | |
| a)From Govt. of India | 35,500,000 | 57,300,000 | 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 | 433,529 | 473,742 |
| (Grants for capital & revenue expenditure to be shown seperately) | | | 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** | | | | | |
| a) On Bank Deposits | 2,146,793 | 1,286,976 | **VII. Other Payments (Opening Creditors, Consumable, Refund of** | | |
| b) Loans, Advances etc. | - | - | -Advance Payment | 185,789 | 759,357 |
| | | | -Refund of Security Deposit | 893,984 | - |
| **V. Other Income** | 213,650 | 178,303 | -Refund of Registration Fee | 793,984 | - |
| | | | -Stock of Consumable Books | | 678,699 |
| **VI. Amount Borrowed** | | - | -Stock of Stationery | 62,744 | 26,599 |
| | | | -Payment to Opening Statutory Liabilty | 509,741 | 268,499 |
| **VII. Any Other Receipts *** | | | -Payment to Other Opening Current Liability | 5,294,578 | 2,170,984 |
| -Registration Fee | 473,178 | 734,532 | -Refund of SD to Kohli Tour & Travels | 50,000 | - |
| -Security Deposit | 457,878 | 727,032 | -Refund of advance to NIAM ,Hapur | - | 9,950 |
| -Registration Money (Accred. Agency) | 100,000 | 125,000 | -Refund of EMD to KPMG | | 50,000 |
| -Security Deposit (Accred. Agency) | 100,000 | - | -Transfer of Encashed F.D to Bank | - | 468,638 |
| -Interest on Registration Fee, Security Deposit | 424,398 | 371,582 | | | |
| - Security Deposit from M/S Sybex computers | 50,000 | - | **VIII. Closing Balances** | | |
| -Security Deposit from Patiala Tourist Taxi service | 25,000 | - | a) Cash in Hand | - | - |
| -Amount received from NIAM, Hapur | - | - | b) Bank Balances | | |
| -EMD from KPMG | - | 50,000 | i) In current Accounts (OBC) | 16,690,381 | 28,020,610 |
| -Encashment of Fixed Deposit | - | 468,638 | iii) In Deposits Accounts(Fixed Deposit) | - | |
| -Advance receipts for NWR | 6,500 | | iii) Saving Accounts (Canara Bank) | 10,753,692 | 10,886,206 |
| | | | | | |
| Total | 78,404,213 | 80,660,282 | | 78,404,213 | 80,660,282 |

*Refer Note no. 2 of Sechdule 25

**Refer Note no. 8 of Sechdule 25

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## 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 2014

We have audited the attached Balance Sheet of Warehousing Development and Regulatory Authority (WDRA) as at 31st March 2014, 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:

A. **Grants-in-aid**

During 2013-14, WDRA received grant of Rs. 355.00 lakh from Government of India. It had an unspent balance of Rs. 230.68 lakh at the beginning of the year. Besides this, Rs. 23.60 lakh was earned as interest and miscellaneous income. Out of total fund of Rs. 609.28 lakh, an expenditure of Rs. 530.18 lakh was incurred and Rs. 79.10 lakh remained unspent at the end of the year.

B. **Management letter:** Deficiencies which have not been included in the audit report have been brought to the notice of the Authority through a management letter issued separately for remedial/corrective action.

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

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

a. In so far as it relates to the Balance Sheet, of the state of affairs of the Warehousing Development and Regulatory Authority as at 31 March 2014; and

b. In so far as it relates to Income and Expenditure Account of the deficit 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: 03.11.2014**

Annexure

1. **Adequacy of internal audit system**

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

2. **Adequacy of internal control system**

    - The receipt of registration money (from accreditation agency) of Rs 50,000 and Rs. 25,000 for renewal of registration of National Productivity Council & Vexil Business Process Service Pvt Ltd. respectively was not entered in the register. An amount of Rs. 100,000 received as security deposit from accredited agency (One Cent Asia Ltd) was refunded, which was also not entered in the register.
    - Expenditure Control register and Cheque Register were not maintained.
    - Due to the late remittance of receipts of TDS payable U/s 194 J, Rs.51640 was paid as interest.

    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 31.3.2014 and found to be adequate.

4. **System of physical verification of inventory**

    - The physical verification of stationery and consumables etc. had been conducted upto 31.3.2014 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 31.03.2014.