WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

ANNUAL REPORT 2012-13

Warehousing Development and Regulatory Authority
"Warehousing Bhawan"
4/1 Siri Institutional Area,
August Kranti Marg,
Hauz Khas, New Delhi-110016.
Tel:-011-26515503, 26536211
Fax:-011-26515503
Email:-chairman.wdra@nic.in
Website:-www.wdra.nic.in

Shri Dinesh Rai, Chairman, WDRA lighting the lamp at Lucknow in the Conference on the 31st January, 2013.

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CHAIRPERSON'S STATEMENT

It is my privilege to forward the third Annual Report of the Warehousing Development and Regulatory Authority (WDRA) for 2012-13 to be laid before each House of Parliament. Included in this report is the essential information required to be forwarded to the Central Government under the provisions of the Warehousing (Development and Regulatory) Authority Annual Report and Returns Rules, 2010.

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

(Dinesh Rai)
Chairman

Dated: , 2013

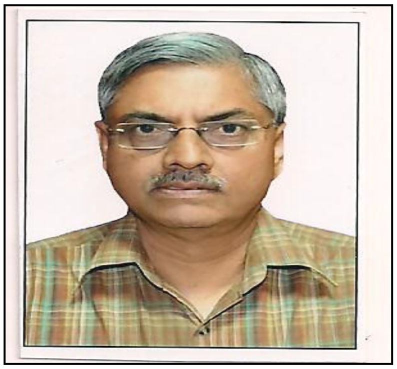
OVERVIEW

1.1. COMPOSITION OF AUTHORITY

Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution had notified commencement of the provisions of the Warehousing (Development and Regulation) Act, 2007 from 25.10.2010 under Section 1 (3) vide Gazette notification S.O. 2613 (E) dated 25.10.2010. The Warehousing Development and Regulatory Authority was established under the Warehousing (Development and Regulation) Act, 2007 on 26.10.2010. The Authority consists of a Chairman & two full time Members. As on the 31st March, 2013, the Authority consisted of the following:-

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

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



Dinesh Rai, Chairman

(From the 27th October, 2010 onwards)

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

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

1.2. MISSION, AIMS AND OBJECTIVES

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

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

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

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

1.3. Negotiable Warehouse Receipts

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

1.4. Advantages of Negotiable Warehouse Receipts

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

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

1.5. Powers and Functions of the Authority

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

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

a) to issue to the applicants fulfilling the requirements for warehousemen a certificate of registration in respect of warehouses, or renew, modify, withdraw, suspend or cancel such registration;
b) to regulate the registration and functioning of accreditation agency, renew, modify, withdraw, suspend or cancel such registration, and specify the code of conduct for officials of accreditation agencies for accreditation of the warehouses;
c) to specify the qualifications, code of conduct and practical training for warehousemen and staff engaged in warehousing business;
d) to regulate the process of pledge, creation of charges and enforcement thereof in respect of goods deposited with the warehouse;
e) to promote efficiency in conduct of warehouse business;
f) to make regulations laying down the standards for approval of certifying agencies for grading of goods;
g) to promote professional organisations connected with the warehousing business;
h) to determine the rate of, and levy, the fees and other charges for carrying out the provisions of this Act;
i) to call for information from, undertaking inspection of, conducting enquiries and investigations including audit of the warehouses, accreditation agencies and other organisations connected with the warehousing business;
j) to regulate the rates, advantages, terms and conditions that may be offered by warehousemen in respect of warehousing business;
k) to specify, by regulations, the form and manner in which books of account shall be maintained and statement of accounts shall be rendered by warehousemen;
l) to maintain a panel of arbitrators and to nominate arbitrators from such panel in disputes between warehouses and warehouse receipt holder;
m) to regulate and develop electronic system of holding and transfer of credit balances of fungible goods deposited in the warehouses;

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

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

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

1.6. IT based Platform for Integrity of Paper NWRs

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

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

1.7. Electronic Warehouse Receipts:

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

PART-I

POLICIES AND PROGRAMMES

PART-I

POLICIES AND PROGRAMMES

2.1 Review of General Economic Environment of the Warehousing Sector

Warehousing plays 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 checks the distress sale of agricultural produce by the farmers during peak harvest season and ensures uninterrupted supply of agricultural commodities during off season. Hence, it 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 system. Warehousing is the most important auxiliary service for the development of trade and commerce.

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

2.2. Current Status of Warehousing Capacity in India

The warehousing capacity available in India in public sector is about 77.43 million MTs, the details are as follows:

Sl.No.	Name of the organization /sector	Storage capacity in million MTs *
1.	Food Corporation of India (FCI)	39.69
2.	Central Warehousing Corporation (CWC)	10.80
3.	State Warehousing Corporations (SWCs)	26.94
	Total	**77.43**

*** As on 1-06-2013**

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

2.3. Buffer and Strategic Reserve Norms:

(Figure in lakh MTs)

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

2.4. Procurement of Wheat & Rice in Central Pool.

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

(Fig. in lakh MTs)

RMS 2008-09	RMS 2009-10	RMS 2010-11	RMS 2011-12	RMS 2012-13	RMS 2013-14
226.82	253.81	225.14	283.85	381.48	250.80

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

(Fig. in lakh MTs)

KMS 2007-08	KMS 2008-09	KMS 2009-10	KMS 2010-11	KMS 2011-12	KMS 2012-13*
284.91	336.83	320.00	341.96	350.60	324.35

***as on 14-5-2013**

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.

2.5. 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 Rural Godown Scheme (RGS) in 2001 to encourage construction of warehousing construction/ renovation/ expansion of rural godowns popularly known as thefacilities in rural areas and to meet the requirements of farmers for storing farm produce, processed farm produce and agricultural inputs.

The pattern of subsidy is as follows

(i) 25% of capital cost of the project to all categories of farmers (other than women farmers), agriculture graduates, cooperatives and State/ Central Warehousing Corporations subject to a maximum ceiling on subsidy of Rs. 2.25 crore. The capacity Ceiling for the purpose of subsidy is 30,000 MTs. No maximum ceiling on subsidy in the case of cooperatives assisted by NCDC.

(ii) 33.33% of capital cost of the project in case of projects located in North - Eastern States, Sikkim and hilly areas subject to a maximum ceiling on subsidy of Rs. 3.333 Crore. The capacity Ceiling for the purpose of subsidy is 25,000 MT's, No maximum ceiling on subsidy in the case of cooperatives assisted by NCDC.

(iii) 33.33% of the capital cost of the project in the case of SC/ ST entrepreneurs Women farmers and their cooperatives in other than North Eastern region, Sikkim and hilly areas subject to a maximum ceiling on subsidy of Rs.3.00 Crore. The capacity Ceiling for the purpose of subsidy is 30,000 MTs- No maximum ceiling on subsidy in the case cooperatives assisted by NCDC.

(iv) 50% of capital cost of project to all. Other categories of individuals, companies & corporations etc., subject to maximum ceiling on subsidy of Rs. l.35crore. The capacity ceiling for the purpose of subsidy is 30,000 MTs.

(v) For renovation of godowns of cooperatives with assistance from NCDC project cost as apprised by the bank/NCDC or actual cost or 750/- per MT of the storage capacity, whichever is lower.

The capital cost of the project for release of subsidy is as follows:

(i) For godowns up to 1000 tonnes capacity- Project cost as appraised by financing Bank or actual cost or Rs. 3,500/- per MT of storage capacity, whichever is lower.

(ii) For godowns exceeding 1000 MTs capacity- Project cost as appraised by Bank or actual cost or Rs. 3,000/- per MT of storage capacity, whichever is lower against the previous norms of Rs. 1850 per MT of storage capacity.

(iii) For NE region/hilly areas, normative cost will be Rs. 4,000/- per MT or as appraised by bank/financial institution, whichever is lower irrespective of godown capacity.

(iv) However, the revised cost estimates would need to be based on the rates of CWC and CPWD, wherever applicable.

(v) For godowns exceeding 30,000 MTs capacity (25,000 MTs for the NE States, Sikkim and hilly areas), the subsidy would be restricted to that admissible for capacity of 30,000 MTs (25,000 MTs for the NE States, Sikkim and hilly areas) only, excluding the cases of cooperatives.

(vi) For renovation of godowns by cooperatives with assistance from NCDC- Project cost as appraised by Bank/NCDC or actual cost or Rs. 750/- per MT of storage capacity, whichever is lower against the earlier norms of Rs. 625 per MT of storage capacity.

2.7 Rural Infrastructure Development Fund (RIDF) Scheme

An allocation of Rs. 5000 crores during 2013-14 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)**.**

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 2012-13.

2.9 Coordination with the Banks

The WDRA is in the process of establishing an IT-based MIS system for tracking of negotiable warehouse receipts to address the concerns of the Banks on forged/duplicate receipts and multiple financing against the same warehouse receipt. The IT application shall enable on-line registration of accreditation agencies and registration of warehouses, generation of warehouse registration certificates, user-defined MIS and reply to queries.

The NWRs will be generated from the system for which robust security features shall be built in to prevent any malpractices or manipulations. The online system would safeguard the Bank's interests in providing loans against NWR.

The security of the underlying collateral will be greatly enhanced in an NWR (with the additional features available in the MIS system) as compared to a WR issued by other warehouses.

In order to encourage development of modern warehousing facilities, the Banks have been advised by the Department of Financial Services, Ministry of Finance, Govt. of India to consider:

(a) Setting internal target for lending against Warehouse Receipts;

(b) Better terms for finance against Warehouse Receipts of registered warehouses,

(c) Introducing conditions of registration of Warehouses for financing.

In brief, following action is requested:

- Banks should have a policy which may push warehouses to improve their infrastructure to adhere to WDRA standard. Banks can give them some time to improve their standard.
- Banks could consider better financial treatment in terms of margin and rate of interest to warehouses registered with the WDRA.
- Setting internal target for lending against negotiable warehouse receipt.

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 2012-13, four 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

PART-II

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:

Sl. 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, Auguts 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:

Sl. No.	Locations	Registration/Renewal charges of warehouses (cold storage)
1.	State capital cities	Rs.2.50 per MT
2.	District Headquarters	Rs.1.50 per MT
3.	For rural and other areas	Re.1.00 per MT

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

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

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

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 MTs	Rs.7500 + Service Tax for one visit	Rs.7500+ Service Tax for one visit
More than 10,000 MTs	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 warehouses 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.e. www.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.

Inauguration of one day awareness programme for farmers at Latur by Sh. S. R. Deshmukh, Chairman of District Central Cooperative Bank, Latur on the 29th Nov, 2012.

Dr. Prakash Bakshi, Chairman, NABARD and Sh. Dinesh Rai, Chairman, WDRA handing over registration certificate to the warehouse manager of Primary Agriculture Cooperative Society (PACS) in Nizamabad, Andhra Pradesh.

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 2012-13, four such training programmes have been organised for warehouse managers of registered warehouses as per details given below:

Sl. No.	Date of 5 day training programme	Name of the Training organization	No. of warehouse managers trained	Name of the organizations
1.	25-06-2012 to 29-06-2012	Dr MCR HRDIAP, Hyderabad	34	CWC (AP region) & APSWC
2.	24-09-2012 to 28-09-2012	Dr MCR HRDIAP, Hyderabad	42	CWC (TN region) & TNSWC
3.	10-12-2012 to 14-12-2012	Dr MCR HRDIAP, Hyderabad	37	CWC (Maharashtra region) & MSWC
4.	18-03-2013 to 22-03-2013	National Institute Of Agricultural Marketing , Jaipur	18	CWC (UP & Haryana region), RSWC, PSWC & SSL

3.4 Appointment as Accreditation Agencies for the warehouses.

During the year 2012-13 six (06) more agencies / organizations have also been appointed as accreditation agencies for the warehouses by the WDRA. The sixteen (16) Accreditation Agencies registered with the WDRA till March 31.03.2013 are as follows:-

SL. 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: 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: 32453661, 45087663, Fax: +(91)-(11)-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: 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: 022-66956300
Year 2011 - 12	
9.	RITES Ltd., RITES BHAWAN, Sector-29, Gurgoan-122 001. Tel: 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.: 011-4999 3999, E-mail: info@ssraonline.com
Year 2012 - 13	
11.	Department of Agriculture and Cooperation, Directorate of Marketing and Inspection, Head Office, NH-IV, Faridabad, Ph. No. 0129-2415710, FAX: 0129-2416568,E-mail: sanjaymittal@gmail.com

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: 022-26539398, Tel: 011 – 41539186
13.	Udaybhansinhji Regional Institute of Co-Operative Management, Sector -30, Gandhinagar Pin: 382030, Gujarat, Tele. No. 079-23262564, 23260783, Email:uricm30@redifmail.com
14.	National Council for Cooperative Training (NCCT)(under Ministry of Agriculture , Government of India, Department of Agriculture and Cooperation) 3, Siri Institutional Area, August Kranti Marg, P.B.No.2, New Delhi-16,, Tele No.011-26512062, 26861737,
15.	Agricultural Finance Corporation Ltd. (AFCL) B – 1/9, Community Centre, Janakpuri, New Delhi – 110058, Tel: 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) 020-24268297, 24261190, (Fax) 020-24272095

PART-III

Registration of Warehouses by the Warehousing Development & Regulatory Authority

Part - III

Registration of Warehouses by the Warehousing Development & Regulatory Authority

4.1 Data of registration/renewals of Warehousing Development & Regulatory Authority:-

During the period 2012-13, the WDRA has registered 92 Warehouses in different States. The State wise registrations of Warehouses (including PCSs) since inception of the Authority upto 31.03.2013 are given below:-

Sr. No	Name of the state	No. of application received for accreditation and registration			No. of warehouses accredited			No. of warehouses registered		
1.		**2011-12**	**2012-13**	**Total**	**2011-12**	**2012-13**	**Total**	**2011-12**	**2012-13**	**Total**
2.	Andhra Pradesh	**53**	22	75	46	24	70	45	16	61
3.	Assam	**04**	01	05	00	03	03	00	03	03
4.	Bihar	**01**	00	01	00	00	00	00	00	00
5.	Chhattisgarh	**02**	00	02	00	01	01	00	01	01
6.	Delhi	**06**	00	06	03	00	03	00	00	00
7.	Gujarat	**22**	01	23	03	06	09	03	05	08
8.	Haryana	**17**	00	17	15	00	15	15	00	15
9.	Himachal Pradesh	**02**	00	02	01	00	01	01	00	01
10.	Karnataka	**19**	00	19	00	14	14	00	14	14
11.	Kerala	**11**	09	20	11	01	12	11	01	12
12.	Madhya Pradesh	**49**	24	73	24	19	43	17	20	37
13.	Maharashtra	**63**	14	77	36	00	36	22	14	36
14.	Orissa	**03**	00	03	01	00	01	01	00	01
15.	Punjab	**16**	00	16	04	09	13	04	09	13
16.	Pondicherry	**01**	00	01	01	00	01	01	00	01
17.	Rajasthan	**73**	13	86	61	01	62	48	04	52
18.	Tamil Nadu	**60**	01	61	52	00	52	52	00	52
19.	Uttara khand	**01**	00	01	00	00	00	00	00	00
20.	Utter Pradesh	**30**	00	30	25	01	26	20	05	25
21.	G.Total	**433**	**85**	**518**	**283**	**79**	**362**	**240**	**92**	**332**

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

The WDRA through the accreditation agencies has put in place a system of monitoring the services of the warehouses. A check list has been provided to ensure that basic facilities for the scientific storage of the agricultural and other goods are available in the accredited/registered warehouses. Provisions have also been made for second inspection in the 1st year and subsequent yearly inspections for two more years to ensure that proper facilities for safe upkeep of goods continue to remain during the entire period of accreditation/registration.

The WDRA has also finalised procedure for internal inspections of registered warehouses by the officers of the Authority. This will be implemented from April 2013. Feedback from the Authority which have been inspected by it would be provided to the concerned warehouses. This feedback shall include both quality related and service delivery related parameters. It may also include system for internal feedback for the purposes of improvement. The accreditation agency and authority will also make suggestions for improvement of equipment used in the warehousing sector including grading and pest control services. Based on the analysis of feedbacks received from the accreditation agency and Authority, the warehouse will carry out the required corrective actions and a compliance report would be submitted by the warehouses to the authority.

4.3. Training and awareness programme for farmers on Warehousing (Development and Regulation) Act, 2007 during the year 2012-2013.

During the year 2012-13, the WDRA has organized 96 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, ICM Bhopal, URICM Gandhinagar and NHB Gurgaon. The awareness programmes organized by these institutions in different States are as follows:

Sl. No.	Name of the organisation	Number of programmes organised	States covered
1	CWC, Corporate Office, New Delhi	40	UP, MP, Rajasthan , Tamil Nadu, Karnataka, Kerala, Chhattisgarh, AP, Odisha, Punjab and Puducherry
2	IGMRI, Hapur	05	UP and Haryana
3	NHB, Gurgaon	05	UP, Gujarat, Assam and Punjab
4	URICM, ıdhinagar	11	Gujarat
5	NCDC, Gurgaon	09	Bihar, Rajasthan and Haryana
6	NIAM, Jaipur	07	Rajasthan and MP
7	NABCONS, Delhi	09	Gujarat, Tamil Nadu, Maharashtra, and Andhra Pradesh
8	ICM, Bhopal	10	MP
	TOTAL	**96**	

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

The Warehousing Development and Regulatory Authority (WDRA) has chalked out detailed programme for organising regional conferences in different states in collaboration with FICCI, ASSOCHAM and PHD Chambers.

A Regional Conference on negotiable warehouse receipt system in warehouses and cold storages was held on the 16th June, 2012 at Gandhinagar, Ahmadabad. The conference was jointly organized by the WDRA, Gujarat Chamber of Commerce and Industry and Confederation of All India Traders (CAIT), New Delhi.

The conference was addressed by Sh. Dinesh Rai, Chairman, WDRA, Sh. B. K. Bal, Member, WDRA, Sh. K. T. Patel, Hon'ble Secretary, GCCI, Sh. B. C. Bhartia, President CAIT, New Delhi and Sh. Anil Mishra, MD & CEO, National Multi Commodity Exchange of India Ltd, Sh. Amit Agarwal, Director, Star Agro Warehousing Ltd and Sh. R. K. Sharma, Zonal Director & Head, Cold Chain Cell.

Confederation of All India Traders has also formed a small cell comprising of potential warehouses entrepreneurs for development of scientific warehouses in the States of Gujarat and Maharashtra with special focus in Ahmadabad and Nagpur by availing Govt. of India schemes such as Rural Godown Scheme and RIDF. The Chairman, WDRA has assured CAIT of full cooperation of the WDRA in creation of warehouses infrastructure.

The PHD Chamber of Commerce and Industry in association with Warehousing Development and Regulatory Authority (WDRA), Govt. of India organized a Conference on "Negotiable Warehouse Receipts in Warehouses, Cold Storages and PACS" on the 31st January, 2013 at PHD Chamber, Lucknow. Shri Anand Singh, Hon'ble Minister for Agriculture, Govt. of Uttar Pradesh was the Chief Guest at the Conference.

Shri Anand Singh, Hon'ble Minister for Agriculture, Govt. of Uttar Pradesh was the Chief Guest at the Conference.

Shri R. S. Bedi, Chairman, Task Force on Logistics Management, PHD Chamber welcomed the dignitaries & participants, the theme of the conference was presented by Dr. Ranjeet Mehta, Senior Secretary, PHD Camber. Shri Alok Ranjan, Agricultural Production Commissioner, Govt. of Uttar Pradesh, delivered the Special Address and Shri Dinesh Rai, IAS (Retd), Chairman, Warehousing Development and Regulatory Authority (WDRA), Govt. of India was the keynote speaker at the Conference.

The Conference was attended by senior officers of the State Govt. of UP, warehouse managers from the CWC, NBHC, officers from Banks, NHB, Cold Storage Owners, Cold Storage equipment manufactures etc. The conference recommended that:

i. Infrastructure status should be given to the warehousing and cold chain sector.
ii. Banks should provide cheaper loan to farmers on NWRs issued by registered warehouses and cold storages.
iii. Under agriculture credit, there should be a mandatory sub-limit for post-harvest credit to ensure enhanced credit flow.
iv. More and more warehouses in UP should be registered with the WDRA so that more farmers may avail the benefit of loan on NWRs.
v. Training programme for warehouse managers of small warehouses should be organized to enhance their expertise and efficiency.

Sri Dinesh Rai, Chairman WDRA addressing the delegates in the conference organised on NWR by Confederation of All India Traders at Nagpur.

Sh. Dinesh Rai, Chairman, WDRA inaugurating the 4th training programme for warehouse managers at DR. MCR HRD IAP, Hyderabad on 24th Sep, 2012.

PART-IV

ORGANISATIONAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE

PART IV

ORGANISATIONAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE

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

Sl. No.	Designation of posts	No. of posts sanctioned	No. of posts filled up as on 31st March, 2013
1.	Joint Secretary	1	-*
2.	Director	2	2
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	2**
	Total	**19**	**9 + 2****

-*The post has fallen vacant on 24th August, 2012 and is likely to be filled up shortly.
** Filled up through outsourcng.

5.2. Vigilance Overview in the Authority. The work of CVO is being looked after by the Director (Admn. & Fin.), till post of the regular CVO is created & filled up in the Authority. No vigilance case is contemplated or pending in the Authority in the year 2012-13.

5.3. Implementation of RTI Act, 2005 in WDRA

The Chairman, WDRA has appointed Smt. Yatinder Prasad, Director (A&F) as CPIO, Shri H. K. Dabas, Under Secretary (Tech) as APIO and Sh. B. K. Bal, Member, WDRA as Appellate Authority (AA). This information has been displayed on the website of WDRA for the information of general public. A total number of 2 references were received and replied under RTI Act in the year 2012-13.

5.4. Training of Personnel

In view of very few officials joining the Authority on deputation, only one Under Secretary and one Assistant were deputed for training at ISTM. However, more training of personnel working in the WDRA is contemplated in future for the development and up-gradation of skills and efficiency.

5.5. Publicity Activities

The Authority has prepared a small documentary film in collaboration with Directorate of Advertising and Visual Publicity (DAVP) to promote the warehousing activities of the Authority. In this direction, the Authority is trying to reach up to the micro level of the farming community and traders as well for promotion and regulation of warehousing activities in the country.

5.6. Meetings of the Authority

During the period under report, 6 meetings of the Authority under the chairmanship of Chairman, WDRA have been held on 29-06-2012, 17-07-2012, 20-09-2012, 25-10-2012, 20-12-2012 and 07-02-2013 to take policy decisions in respect of functioning of the Authority and the decision taken during the meeting have been implemented.

5.7. Audited accounts of WDRA for the Year 2012-13

The sanctioned budget of the WDRA for 2012-13 was Rs. 6,53,90,542.00 including Rs. 80,90,542.00 which has been carried forwarded from 2011-12. The actual expenditure was Rs. 4,37,97,398.00. The amount unutilised as on 31st March, 2013, after including Rs. 1,78,303.00 miscellaneous receipts + Rs. 12,97,031.00 as interest on grant receipts was Rs. 2,30,68,478.00 which has been carried forward to the next financial year viz. 2013-14. 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 2012-13 are annexed at **Annexure 'I'** and '**II**'.

<u>Appendix - I</u>

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

Name and complete postal address of the warehouse:______________________________

____

Sl. No.	Parameters	Comments/ Findings of Examiners
1.	**Structural requirements:** (i) Whether the warehouse(s) are constructed as per BIS/ CWC/ FCl Standards? if so give details. (ii) No. of sheds/godowns, for which registration is required. (iii) Size (Length x Breadth) of the shed (s) (in Meters) of such sheds and compartments for which registration is required. (iv) Total capacity of warehouse (in metric tonnes) for which registration is required. (v) Name of commodities stored/ to be stored in the warehouse(s). (vi) Observations about storage worthiness of the warehouse(s) with details. (vii) Observations about cleanliness and hygienic condition of warehouse. (viii) Whether owned warehouse/godown or hired? (ix) Proof of ownership or registered lease deed or rent agreement/rent receipt of the warehouse(s). (x) Whether 'No Objection Certificate (NOC)/Warehouse License' has been obtained from the local body/other authority for operating the warehouse? (If so, please enclose a photocopy of the same). (xi) Connectivity of the warehouse with State/National Highways and nearest railhead. (Give distance in Kilometer from the nearest railhead).	
2.	**Commodities:**(List of Commodities for which warehouse(s) is to be accredited/registered)	
3.	**Steps taken for scientific storage and preservation of stored commodities/goods:** (i) Whether proper stack plan has been prepared? (Give stack size and total number of stacks in the shed). (ii) Whether code of storage practices for scientific storage of goods and other items stored in the warehouse are followed: (iii) Give frequency of: (a) Inspection. (b) Prophylactic treatment (spraying of insecticide). (c) Curative treatment (fumigation). (d) Rodent control measures. (iv) Whether stacking is proper and space for inspection, chemical treatment and warehousing operation (alleyways and hallways) is available. (v) Whether stack cards with proper entries about date of receipt/issue, quality/grade, quantity of stored goods and chemical treatments are available?	
4.	**Net worth of the warehouse** (To ascertain adequate positive	

	net worth of the warehouse, a certificate from a Chartered Accountant (CA) or creditworthiness from a scheduled bank of the individual warehouse or its organisation will suffice).	
5.	**Security Arrangements:** (i) Whether the warehouse has well-protected pucca boundary walls/barbed wire fencing etc. (ii) No. of gates with locking arrangements. (iii) No. of entry points. (iv) No. of exit points (v) Whether the entry and exit points are manned by trained security guards? (vi) Name of the nearest Police Station or Check Post and distance from the warehouse. (vii) Whether there is proper security cabin or not? (viii) Whether there are proper night lighting for the security purpose? (ix) Whether Gate-Pass is issued for the goods passing out from the warehouse? (x) Whether entries for all incoming and outgoing vehicles are properly maintained in a Register or Computer?	
6.	**Fire-fighting arrangements:** (i) Whether fire-fighting arrangements are there in the warehouse? (ii) If so, details of arrangements including number and type of fire extinguishers, sand buckets, etc. to be given. (iii) Name of the nearest Fire Brigade Station and distance. (iv) Whether telephone numbers of nearest Fire Station are displayed at different prominent places in the warehouse or not?	
7.	**Details of warehouseman:** (i) Name of the warehouseman alongwith his educational qualifications. (ii) Whether the warehouseman have been trained in some institutions, viz. Indian Grain Storage Management and Research Institute (IGMRI), CWC, NIAM, FCI or any other institutions? Type and duration of training obtained. (Give photocopies of training certificates).	
8.	**Details of other technical and godown staff engaged in storage and preservation of commodities/goods:** (i) Name and Number of technical assistants/officers /godown staff responsible for storage and preservation of the commodities in the warehouse(s). (ii) Their qualifications and experience in preservation of stored goods. (iii) Whether they have been trained in some institutions, like IGMRI, CFTRI, FCI CWC, SWCs or other recognized Institutions? Give details	
9.	**Equipment, items and chemicals for preservation of stored goods:** (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. (ii) Whether adequate number of fumigation covers, nylon nets,	

	plastic ropes and sands snakes are available for fumigation of foodgrains and other items? (iii) Whether sufficient quantity of pesticides (insecticides for prophylactic treatment, fumigants for fumigation and rodenticides for rodent control) are available in the warehouse? (Give details from respective pesticide stock register). (iv) Whether adequate number of dunnage material, such as, wooden crates, poly pallets, polythene sheets, patera mats, etc. are available in the warehouse? (Give details). (v) A list of minimum equipment required for preservation of foodgrains and setting up a physical analysis laboratory in a warehouse is given in **Appendix II**.	
10.	**Arrangements for weighment of goods:** (i) Whether the warehouse has its own weigh-bridge? (ii) If so, the details with capacity and date of last calibration. (iii) No. of beam balances, platform balances with their details. (iv) Whether the weights/platform balance used in the warehouse are timely calibrated and duly stamped by concerned weights & measures Department.	
11.	**Office facilities:** (i) Total number of staff in the warehouse including warehousemen, technical and non-technical staff. (ii) Whether sufficient office equipment, viz. telephone, computers, photocopiers, fax machine and furniture (table, chairs, almirah, etc.) are available in the office(s) of the warehouse? Enclose a separate sheet.	
12.	**Laboratory facilities:** (i) Whether testing facilities of goods to be stored in the warehouse, in form of a small laboratory, are available? (ii) If so, give details of the equipment's, such as, samplers, moisture meter, physical analysis kits, weighing balances, hectolitre weight apparatus, sieve sets, magnifying glass, measuring cylinder, vernier calliper, sample bags, enamel plates etc. (Give list of these equipment's). (iii) List of laboratories for chemical analysis of the samples (wherever necessary) with whom the warehouse has tied up.	
13.	**Insurance & Banking:** (i) Whether the warehouse as well as the goods stored in the warehouse(s) are insured? (ii) If so, the name of the insurance company and risks covered. (iii) List of banks operating within approachable distance from the warehouse. (iv) Any tie up of the warehouse with any of these banks.	
14.	(i) Financing tie up, if any. (ii) Marketing tie up.	

<u>**Appendix - II**</u>

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**

ANNEXURE - I

WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

ANNUAL ACCOUNTS
2012-13

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

FORM A

(See Rule 3)

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

BALANCE SHEET AS ON 31ST MARCH 2013

(Amount-Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current year	Previous Year
CORPUS/CAPITAL FUND	1	2,43,76,449.40	96,11,910.70
RESERVE AND SURPLUS	2	-	-
EARMARKED/ENDOWMENT FUNDS	3	-	-
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	1,73,02,993.00	1,14,37,548.00
TOTAL		**4,16,79,442.40**	**2,10,49,458.70**
ASSETS			
FIXED ASSETS	8	13,07,971.40	15,21,368.70
INVESTMENTS - FROM EARMARKED/ENDOWMENTS FUNDS	9	-	4,68,638.00
INVESTMENTS-OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	4,03,71,471.00	1,90,59,452.00
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
TOTAL		**4,16,79,442.40**	**2,10,49,458.70**
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

YATINDER PRASAD
DIRECTOR
Warehousing Dev. & Regulatory Authority
Govt. of India, Deptt. of Food & PD
New Delhi - 110016

B. K. BAL, IAS (Retd.)
MEMBER
Warehousing Development & Regulatory Authority
Govt. of India, Deptt. of Food & PD
New Delhi - 110016

DINESH RAI, IAS (Retd.)
CHAIRMAN
Warehousing Dev. & Regulatory Authority
Govt. of India, Deptt. of Food & PD
New Delhi

FORM 'B'

(See rule 3)

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2013.

(Amount- Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	-	-
Grants/Subsidies	13	5,73,00,000.00	2,21,00,000.00
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	12,97,031.00	13,05,100.00
Other Income	18	1,78,303.00	2,91,484.00
Increase/(decrease) in stock of Finished goods and works-in-progress	19	-	-
TOTAL(A)		**5,87,75,334.00**	**2,36,96,584.00**
EXPENDITURE			
Establishment expenses	20	2,27,58,821.00	1,26,65,568.00
Other Administrative Expenses etc.	21	2,05,64,835.00	2,77,28,831.00
Expenditure on Grants, Subsidies etc.	22	-	-
Interest	23	-	-
Depreciation (Net total at the year-end - corresponding to Scheduled 8)	8	6,87,139.30	6,76,141.30
TOTAL(B)		**4,40,10,795.30**	**4,10,70,540.30**
Balance being excess of Income over Expenditure (A-B)		**1,47,64,538.70**	-1,73,73,956.30
Transfer to Special Reserve (Specify each)		-	-
Transfer to /from General Reserve		-	-
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		**1,47,64,538.70**	**-1,73,73,956.30**
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

YATINDER PRASAD
DIRECTOR
Warehousing Dev. & Regulatory Authority
Govt. of India, Deptt. of Food & PD
New Delhi - 110016

B. K. BAL, IAS (Retd.)
MEMBER
Warehousing Development & Regulatory Authority
Govt. of India, Deptt. of Food & PD
New Delhi - 110016

DINESH RAI, IAS (Retd.)
CHAIRMAN
Warehousing Dev. & Regulatory Authority
Govt. of India, Deptt. of Food & PD
New Delhi

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2013.

(Amount- Rs.)

SCHEDULE 1- CORPUS/CAPITAL FUND:	Current Year		Previous Year	
Balance as on the begining of the year	96,11,910.70	-	2,69,85,867.00	-
Add: Contribution towards Corpus/Capital Fund	-		-	
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	1,47,64,538.70	2,43,76,449.40	-1,73,73,956.30	96,11,910.70
BALANCE AS AT THE YEAR - END		**2,43,76,449.40**		**96,11,910.70**

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

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MEMBER
Warehousing Development & Regulatory Authority
Govt. of India, Deptt. of Food & PD
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CHAIRMAN
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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2013.

(Amount- Rs.)

SHEDULE 3-EARMARKED/ENDOWMENT FUNDS	FUND-WISE BREAK UP	Total	
	Fund XX	Currents Year	Previous Year
Opening balance of the funds	-	-	-
Addition to the funds :	-	-	-
i. Donations/grants	-	-	-
ii. Income from investment made on account of funds	-	-	-
iii. Other addition	-	-	-
TOTAL (a+b)	-	-	-
(c) Utilization/Expenditure towards	-	-	-
objective of funds			-
(i) Capital Expenditure			-
-Fixed	-	-	-
-Others	-	-	-
TOTAL	-	-	-
			-
(ii) Revenue Expenditure			-
- Salaries, Wages and allowances etc.	-	-	-
- Rent	-	-	-
- Other Administrative expenses	-	-	-
			-
Total	-	-	-

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(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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(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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(Amount- Rs.)

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current year		Previous year	
A. CURRENT LIABILITIES				
1. Acceptance		-		-
2. Sundry Creditors				
a.) For Goods	-		-	
b.) Others (Payable to CWC)	-	-	34,758.00	34,758.00
3. Advances Received		-		-
4. Interest accrued but not due on:				
(a) Secured Loans/borrowings	-		-	
(b) Unsecured Loans/borrowings	-	-	-	-
5. Statutory Liabilities				
(a) Overdue	-		-	
(b) others	5,09,741.00	5,09,741.00	8,93,919.00	8,93,919.00
6. Other Current Liabilities (Securities Deposits, Registration Fees & Interest earned thereon,etc.)		1,60,44,042.00		91,64,991.00
TOTAL (A)		**1,65,53,783.00**		**1,00,93,668.00**
B. PROVISIONS				
1. For Taxation		-		-
2.Gratuity		-		-
3. Superannuation/Pension		-		-
4. Accumulated Leave Encashment		-		-
5. Trade Warranties/Claims		-		-
6. Others (Unpaid Expenses)		7,49,210.00		13,43,880.00
TOTAL (B)		**7,49,210.00**		**13,43,880.00**
TOTAL (A+B)		**1,73,02,993.00**		**1,14,37,548.00**

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2013.

(Amount- Rs.)

SCHEDULE 8 - FIXED ASSETS	GROSS BLOCK					DEPRECIATION				NET BLOCK	
Description	Cost/valuation as at begning of the year	Additions during the year: Before 180 days	Additions during the year: After 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%	6,39,459.00	10,480.00	8,430.00		6,58,369.00	84,836.00	1,09,297.35	-	1,94,133.35	4,64,235.65	5,54,623.00
4. VEHICLES 15% (Car)	7,03,433.00	-	-		7,03,433.00	1,05,515.00	1,05,514.95	-	2,11,029.95	4,92,403.05	5,97,918.00
5. FURNITURE, FIXTURES 10%	70,678.00	84,105.00	-		1,54,783.00	11,568.00	14,978.30	-	26,546.30	1,28,236.70	59,110.00
6. OFFICE EQUIPMENT 15%	22,990.00	-	-		22,990.00	4,460.50	3,448.50	-	7,909.00	15,081.00	18,529.50
7. COMPUTERS/PERIPHERALS 60%	11,94,843.00	3,54,544.00	950.00		15,50,337.00	9,82,656.17	4,19,154.80	-	14,01,810.97	1,48,526.03	2,12,186.83
8. ELECTRIC INSTALLATION 15%	1,01,256.00	-	-		1,01,256.00	26,889.63	15,188.40	-	42,078.03	59,177.97	74,366.37
9. LIBRARY BOOKS 60%	9,255.00	3,813.00	11,420.00		24,488.00	4,620.00	19,557.00	-	24,177.00	311.00	4,635.00
10. TUBEWELLS & W. SUPPLY	-	-			-	-	-	-	-	-	-
11. OTHER FIXED ASSETS	-	-	-		-	-	-	-	-	-	-
TOTAL OF CURRENT YEAR	27,41,914.00	4,52,942.00	20,800.00	-	32,15,656.00	12,20,545.30	6,87,139.30	-	19,07,684.60	13,07,971.40	15,21,368.70
B. CAPITAL WORK-IN-PROGRESS	-	-	-	-	-	-	-	-	-	-	-
TOTAL	27,41,914.00	4,52,942.00	20,800.00	-	32,15,656.00	12,20,545.30	6,87,139.30	-	19,07,684.60	13,07,971.40	15,21,368.70

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(Amount- Rs.)

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

(Amount- Rs.)

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

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2013.

(Amounts- Rs.)

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC	Current Year		Previous Year	
A. CURRENT ASSETS :				
1. Inventories				
(a) Stores and Spares	7,05,298.00		1,09,871.00	
(b) Loose Tools	-		-	
(c) Stock-in-trade	-	7,05,298.00	-	1,09,871.00
Finished Goods		-		-
Work-in-progress		-		-
Raw Materials		-		-
2. Sundry Debtors :				
(a) debts Outstanding for a period exceeding six months	-		-	
(b) Others	-	-	-	-
3. Cash balances in hand (including Cheques/drafts and imprest)		-		-
4. Bank Balances :				
(a) With Scheduled Banks :				
-On Current Accounts (Oriental Bank of Commerce)	2,80,20,610.00		1,00,21,521.00	
-On Deposit Accounts (includes margin money)	-		-	
-On Savings Accounts (Canara Bank)	1,08,86,206.00	3,89,06,816.00	89,28,060.00	1,89,49,581.00
(b) With non- Scheduled Banks :				
-On Current Accounts	-		-	
- On Deposit Accounts	-		-	
-On Savings Accounts	-	-	-	-
5. Post Office- Savings Accounts		-		-
TOTAL (A)		3,96,12,114.00		1,90,59,452.00

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2013.

(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	7,59,357.00		-	
(c) Other	-	7,59,357.00	-	-
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)		7,59,357.00		-
TOTAL (A+B)		4,03,71,471.00		1,90,59,452.00

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2013.

(Amount Rs.)

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

(Amount Rs.)

SCHEDULE 13 - GRANTS/SUBSIDIES (Irrevocable grants & Subsidies Received)		Current Year	Previous Year
1.) Central Government (Ministry of Consumer Affairs, Food & Public Distribution)			
a) Grant -In-Aid for Salary Head -	2,50,00,000.00	5,73,00,000.00	2,21,00,000.00
b) Grant -In-Aid for General Head-	3,23,00,000.00		
2.) State Government		-	-
3.) Government Agencies		-	-
4.) Institutional Organisations		-	-
5.) International Organisations		-	-
TOTAL		5,73,00,000.00	2,21,00,000.00

(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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(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	-	-

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(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	12,97,031.00	13,05,100.00
(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	12,97,031.00	13,05,100.00

(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	1,78,303.00	2,91,484.00
TOTAL	1,78,303.00	2,91,484.00

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(Amount -Rs.)

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

(Amount -Rs.)

SCHEDULE 20 - ESTABLISHMENT EXPENSES	Current Year	Previous Year
(a) Salaries and Wages	1,56,30,707.00	59,62,982.00
(b) Allowances and Bonus	43,88,497.00	43,38,286.00
(c) Contribution to Provident Fund	9,91,639.00	8,14,141.00
(d) Contribution to Other Fund		
(e) Staff Welfare Expenses	-	-
(f) Expenses on Employee's Retirement and terminal Benefits	-	-
(g) Others (Deputation Expenses, Leave Encashment, Leave Salary contribution, Leave Travel Concession etc.)	17,47,978.00	15,50,159.00
TOTAL	2,27,58,821.00	1,26,65,568.00

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

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

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

B. K. BAL, IAS (Retd.)
MEMBER
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DINESH RAI, IAS (Retd.)
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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2013.

(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	3,28,650.00	2,84,175.00
(e) Insurance	18,762.00	18,584.00
(f) Repairs and Maintenance	1,55,702.00	67,658.00
(g) Excise Duty		-
(h) Rent, Rates and Taxes	21,64,864.00	1,02,31,946.00
(i) Vehicles, Running and Maintenance	1,41,186.00	28,599.00
(j) Postage, Telephone and Communication Charges	4,50,565.00	3,62,024.00
(k) Printing and Stationery	7,63,138.00	6,03,620.00
(l) Travelling and Conveyance Expenses	22,61,818.00	32,81,500.00
(m)Expenses on Training & Awareness Programme /Seminar & Work Shop	75,25,351.00	41,58,105.00
(n) Subscription Expenses	6,380.00	510.00
(o) Expenses on Fees		-
(p) Auditors Remuneration	1,30,000.00	-
(q) Hospitality Expenses		-
(r) Professional Charges	31,21,722.00	14,85,242.00
(s)Provision for Bad and Doubtful Debts/Advances		-
(t) Irrevocable Balance Written- Off		-
(u) Packing Charges		-
(v) Freight and Forwarding Expenses		-
(w) Distribution Expenses		-
(x) Advertisement and Publicity	8,10,891.00	2,17,528.00
(y) Others (Accounting Charges, Logo Designing etc)	26,85,806.00	69,89,340.00
TOTAL	**2,05,64,835.00**	**2,77,28,831.00**

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2013.

(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 2013.

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. 2012-13

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 2013.

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 office of CGA has been requested to modify the accounting procedure so that it is not contradictory to the Act of Parliament and the treatment of refundable security deposit is also provided for. Presently the amount received by the Authority on account of Fee and Security Deposit from the warehouses and accreditation agencies has been deposited in a separate bank account and would be credited to the consolidated fund of India or WDRA fund on the advice of O/o CGA. Accordingly, Interest on the above amount has been recorded separately under head Current Liabilities.

On the basis of the Audit observation of the O/o CAG during the transaction audit for the year 2010-12 relating to "Non Constitution of WDRA fund", the PAO of the Ministry was requested vide letter no. WDRA/70/A&F/2011/433 Dt. 04th December, 2012 to deposit the amount in WDRA fund.

Pending any direction/decision of PAO/Controller General of Accounts office, 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) Till the Previous year, Rs 1.45 crore was paid as Rent to CWC for the period 26th Oct, 2010 to March, 2012 on ad-hoc basis and shown under heading as Rent, Rates & Taxes. During current year after adjustment of excess amount paid till the previous year, only Rs. 21,64,864 is due to CWC towards Rent & Taxes which has been shown under the heading Rent, Rates & Taxes Account.

   (b) Further, the CWC has demanded Rs 3,420 as 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 fund	2,43,76,449.40
Less: - fixed assets balance	13,07,971.40
Unspent balance	2,30,68,478.00

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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 2012-13.
Establishment Expenses (As per Schedule 20)	2,27,58,821.00
Less: Shown in Current Liabilities and Provisions.	15,66,178.00
Net Payment	**2,11,92,643.00**
Administrative Expenses (As per Schedule 21)	2,05,64,835.00
Less: Shown in Current Liabilities and Provisions.	48,00,609.00
Less: Opening Stock converted to expenses in current year.	1,09,871.00
Net Payment	**1,56,54,355.00**

9. Current Liabilities of CWC is shown under the head of other current liabilities, whereas last year it was shown in sundry creditors others (Payable to CWC).
10. Salary for the month of March 2013 has been shown in the current liabilities whereas last year it was shown in the provisions of others (unpaid expenses).
11. Interest earned as per Schedule 17 includes interest received on Flexi A/c and interest on FD.
12. An amount of Rs. 4, 68, 638/- was kept in Fixed Deposit in previous year, the same has been encashed during the year 2012-13 and remitted alongwith Interest to New Pension System (NPS) Accounts of both members of WDRA.
13. The Annual Accounts for the year 2011-12, 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 11th March, 2013 and LOK SABHA on 12th March, 2013.

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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, 2013.

(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)**	2,11,92,643.00	1,02,95,383.00
b) Bank Balances			b) Administrative Expenses (Corresponding to Schedule 21)**	1,56,54,355.00	2,76,59,533.00
i) In current accounts(OBC)	1,00,21,521.00	2,98,49,943.00	**II. Payments made against funds for various projects**		
ii) In deposit accounts	4,68,638.00	-	(Name of the fund or project should be shown along with the particulars of payments made for each project)	-	-
iii) Saving accounts (Canara Bank)	89,28,060.00	65,94,618.00	**III. Investments and deposits made**		
II. Grants Received			a) Out of Earmarked/Endowment Funds	-	-
a)From Govt. of India	5,73,00,000.00	2,21,00,000.00	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	4,73,742.00	17,41,634.00
(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			**VII. Other Payments (Opening Creditors, Consumable, Refund of Security Deposit, Refund of Registration fee)**		
a) On Bank Deposits	12,86,976.00	13,05,100.00	-Advance Payment	7,59,357.00	-
b) Loans, Advances etc.	-	-	-Refund of Security Deposit	-	10,000.00
			-Refund of Registration Fee	-	5,27,700.00
V. Other Income	1,78,303.00	2,91,484.00	-Stock of Consumable Books	6,78,699.00	20,349.00
			-Stock of Stationery	26,599.00	89,522.00
VI. Amount Borrowed	-	-	-Payment to CWC (Opening Bal.)	-	27,87,034.00
VII. Any Other Receipts *			-Payment to Opening Statutory Liabilty	2,68,499.00	2,10,766.00
-Registration Fee	7,34,532.00	11,63,381.50	-Payment to Other Opening Current Liability	21,70,984.00	3,22,745.00
-Security Deposit	7,27,032.00	11,63,381.50	-Refund of EMD to KPMG	50,000.00	-
-Registration Money (Accred. Agency)	1,25,000.00	1,75,000.00	-Refund of advance to NIAM ,Hapur	9,950.00	-
-Security Deposit (Accred. Agency)	-	1,00,000.00	-Transfer of Encashed F.D to Bank	4,68,638.00	-
-Interest on Registration Fee, Security Deposit	3,71,582.00	2,69,972.00			
-Interest on CPF Fixed Deposit	-	10,055.00	**VIII. Closing Balances**		
-Security Deposit from Kohli Tour & Travels	-	50,000.00	a) Cash in Hand	-	-
-Amount received from NIAM, Hapur	-	9,950.00	b) Bank Balances		
-EMD from KPMG	50,000.00	-	i) In current Accounts (OBC)	2,80,20,610.00	1,00,21,521.00
-Encashment of Fixed Deposit	4,68,638.00	-	iii) In Deposits Accounts(Fixed Deposit)	-	4,68,638.00
			iii) Saving Accounts (Canara Bank)	1,08,86,206.00	89,28,060.00
Total	**8,06,60,282.00**	**6,30,82,885.00**		**8,06,60,282.00**	**6,30,82,885.00**

Compiled from Books of Accounts By
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*Refer Note no. 2 of Sechdule 25

**Refer Note no. 8 of Sechdule 25

ANNEXURE - II

REPORT OF COMPTROLLER AND AUDITOR GENERAL

ANNUAL ACCOUNTS 2012-13

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

Separate Audit Report of the Comptroller & Auditor General of India on the accounts of Warehousing Development and Regulatory Authority, New Delhi for the year ended 31 March 2013

We have audited the attached Balance Sheet of Warehousing Development and Regulatory Authority (WDRA), New Delhi as at 31 March 2013, 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. These financial statements are the responsibility of the WDRA's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

i We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;

ii The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Finance;

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

iv We further report that:

A. Grants-in-aid

During the year, grant of Rs. 573.00 lakh was received from Government of India. WDRA had unspent balance of Rs. 80.91 lakh at the beginning of the year. Besides this, Rs. 14.75 lakh was earned as interest and other income. Out of total Rs. 668.66 lakh, an expenditure of Rs. 437.98 lakh was incurred and Rs. 230.68 lakh remained unspent.

B. Management letter: Deficiencies which have not been included in the Separate Audit Report, have been brought to the notice of the WDRA 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 and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

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

a) in so far as it relate to the Balance Sheet of the state of affairs of the Warehousing Development and Regulatory Authority as at 31 March 2013; and

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

For and on behalf of C& AG of India

Director General of Audit
(Central Expenditure)

Place: New Delhi
Date: 30.10.2013

Annexure I

1. **Adequacy of internal audit system**

   Internal Audit had been conducted by Ministry of Consumer Affairs, Food and Public Distribution upto 2012-13.

2. **Adequacy of internal control system**

   Adequate internal control system was in place for the areas seen by audit.

3. **System of physical verification of fixed assets**

   The physical verification of fixed assets has been conducted upto 31.3.2013.

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

   The physical verification of stationery and consumables etc. had been conducted upto 31.3.2013.

5. **Regularity in payment of statutory dues**

   No statutory dues are pending for more than six months.