



सत्यमेव जयते



**Annual Report
2020-21**



FARMERS' PROSPERITY- OUR PRIORITY



**KEEP YOUR PRODUCE IN
WDRA REGISTERED WAREHOUSES**

FOR

**SAFE AND SECURE STORAGE AND
PLEDGE FINANCING**

- Well equipped and secured warehouses with scientific storage facilities for safety of goods.
- Mandatory insurance of stocks by warehouses against all risks provides additional security.
- Registered warehouses will issue electronic Negotiable Warehouse Receipts (e-NWRs) which are free from fraud, tampering or mutilation.
- Farmers/depositors can avail pledge finance from banks using Negotiable Warehouse Receipts.
- Free training for farmers on scientific storage of agricultural commodities.
- All registered warehouses are regulated by WDRA.



Warehousing Development and Regulatory Authority
Department of Food and Public Distribution
Government of India

NCUI Building, 4th Floor, 3, Siri Institutional Area, August Kranti Marg,
Hauz Khas, New Delhi-110016, Phone: 011-49536498, website: www.wdra.gov.in



Poster prepared by the Authority highlighting the benefits of Storage of Stock in warehouses registered with the Authority



Warehousing Development and Regulatory Authority

Government of India

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4th Floor, NCUI Building, 3, Siri Institutional Area,
August Kranti Marg, Hauz Khas, New Delhi- 110 016

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CHAIRMAN'S STATEMENT

It is my privilege to forward the Annual Report 2020-21 of the Warehousing Development and Regulatory Authority to be laid before each House of Parliament. The report contains the essential information required to be forwarded to the Central Government under the provisions of the Warehousing (Development and Regulatory) Authority Annual Report and Returns Rules, 2010. The report also contains an overview of the activities undertaken by the Authority during the year under report as well as the initiatives taken by the Authority on various regulatory issues.

As may be seen from the report, during the year 2020-21, cumulatively 337 warehouses with an aggregate storage capacity of 27.39 lakh MT are registered as on 31st March, 2021. Further, 88480 number of Electronic Negotiable Warehouse Receipts (e-NWRs) for 8.00 Lakh MT of stocks were issued by registered warehouses during 2020-21. The Authority also organized 14 warehouseman training programmes as capacity building programmes and 151 farmers awareness programmes for farmers/depositors. Though WDRA's activities were affected during the financial year 2020-21 due to COVID-19, the organisation functioned by relying upon digital technologies like e-office and online registrations. The organization also conducted workshops with various stakeholders and training programmes for warehouseman via video conferencing.

The audited Annual Statement of Accounts for the financial year 2020-21, along with the report of the Comptroller and Auditor General of India, are also included in the report.

New Delhi

Date: 22th November, 2021

(Harpreet Singh)
Chairman (I/C).

CHAPTER - I

OVERVIEW

1 Establishment and Incorporation of the Authority

The Warehousing Development and Regulatory Authority (WDRA) (herein after referred to as the Authority) was constituted by the Government of India on 26th October 2010 under Section 24 of the Warehousing (Development and Regulation) Act, 2007 (herein after referred to as the Act) to implement the provisions of the Act and to exercise the powers conferred on and to perform the functions assigned to it under the Act.

The head office of the Authority is at New Delhi. At present, the Authority has no other office elsewhere. However, Section 24 of the Act also provides that the Authority may, with the prior approval of the Central Government, establish offices at other places in India.

1.2 Composition of the Authority

The Authority consists of a Chairperson and two full time Members appointed by the Central Government. The Act provides that the Chairperson and every other Member shall hold office for a term not exceeding five years from the date on which he enters upon his office and shall be eligible for re-appointment, provided that no person shall hold office as the Chairperson or Member after he has attained the age of sixty five years.

The post of Chairperson fell vacant on 16th January, 2018 consequent upon Sh. G.C. Chaturvedi demitting office on attaining the age of sixty five years. Dr. B.B. Pattanaik, Member was entrusted with the additional charge of the post of Chairperson with effect from 1st February, 2018 till he demitted office on 9th September, 2019. Thereafter, Shri P. Srinivas, Member has been entrusted with the additional charge of the post of Chairperson with effect from 10th September, 2019 till he demitted office on 9th June, 2021.

List of the Chairperson and Members of the Authority during the year 2020-21 is given below.

Name	Tenure
Shri P. Srinivas, Member and Chairperson (In-charge)	As Member since 10.01.2017. Additional charge of Chairperson since 10.9.2019 to 9.6.2021. (Retired on 9.6.2021).
Shri Harpreet Singh, Member	As Member since 21.2.2020. Additional charge of Chairperson since 10.6.2021.

1.3 Organisation

The sanctioned strength of staff and the number of staff in position in the Authority as on 31st March, 2021 is given in Chapter-V of the Report.

1.4 Mission, Vision and Objectives

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

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

The Act, which came into force on 25th October, 2010, introduced the NWR system in the country. Following are the major objectives of the Act:

- (i) To establish the Warehousing Development and Regulatory Authority (WDRA) to implement the provisions of the Act.
- (ii) To introduce NWR system for all commodities, including agricultural and horticultural commodities.
- (iii) To register and regulate warehouses for issuing NWRs.
- (iv) To provide necessary administrative mechanism and legislative back up for regulating the warehouses issuing NWRs.
- (v) To remove impediments to negotiability of warehouse receipts and to provide legal backing to enhance the fiduciary trust of the depositors and the banks.
- (vi) To prevent fraud and mismanagement by the warehousemen or insolvency of the depositor.
- (vii) To make the NWRs a prime tool of trade and to facilitate finance against it, allow banks to improve quality of their lending portfolio and enhance their interest in lending in respect of goods deposited in the warehouses.

1.5 Requirement of registration for warehouses issuing NWRs

Section 3 of the Act provides that any person carrying on the business of warehousing and issuing NWRs is required to get his warehouse registered with the Authority, provided that no such registration shall be required for warehouses which do not propose to issue NWRs. Thus, the registration of warehouses which do not intend to issue NWRs is not mandatory.

1.6 Powers and Functions of the Authority

Section 35 of the Act provides for the powers and functions of the Authority. The Authority is mandated to regulate and ensure implementation of various provisions of the Act and to promote orderly growth of the warehousing business. The powers and functions of the Authority include the following:

- (i) To issue to the applicants fulfilling the requirements for warehousemen a certificate of registration in respect of warehouses, or renew, modify, withdraw, suspend or cancel such registration;
- (ii) To specify the duties and responsibilities of the warehouseman;

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

1.7 Status of Negotiable Warehouse Receipt System in the Country before enactment of the Warehousing (Development & Regulation) Act, 2007

Before the enactment of the Warehousing (Development & Regulation) Act, 2007, the warehouse receipts issued by the warehouses did not enjoy the fiduciary trust of the depositors and the banks. There were fears of non-recovery of loans in events, such as fraud, or mis-management by the warehouseman or insolvency of the depositor. The available legal remedies were inadequate and also time consuming. The format for negotiable warehouse receipts was not uniform. Hence, there were impediments in the negotiability of warehouse receipts creating difficulties for the farmers and other depositors of the goods. Thus to overcome such difficulties, it was proposed to establish a negotiable warehouse receipt system for all commodities including agricultural commodities.

1.8 Negotiable Warehouse Receipt

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

1.9 Benefits of NWRs:

- (i) Increased liquidity in rural areas.
- (ii) Encouragement of scientific storage of goods and thereby reducing post-harvest losses.
- (iii) Lower cost of financing.
- (iv) Shorter and more efficient supply chains.
- (v) Enhanced rewards for standard section, grading and quality.

- (vi) Better price risk management.
- (vii) Better returns to farmers and better services (quality of goods) to the consumers.

1.10 Electronic Negotiable Warehouse Receipts (e-NWRs)

As per Section 11 of the Act a warehouse receipt can either be in writing or in electronic form. Further as per Section 2 of the said Act, a Warehouse Receipt has been defined as an acknowledgement in writing or in electronic form issued by a Warehouseman or his duly authorised representative (including depository by whatever name called) of the receipt for storage of goods not owned by the warehouseman.

With the prior approval of the Central Government and in consultation with the Warehousing Advisory Committee (WAC), the Warehousing Development and Regulatory Authority (Electronic Negotiable Warehouse Receipts) Regulations, 2017 were notified by the Authority on 29th June 2017 relating to electronic Negotiable Warehouse Receipt (e-NWR) to be issued by registered warehouses on the electronic repository system against the deposited goods.

The Authority launched electronic Negotiable Warehouse Receipt (e-NWR) on 26th September, 2017 to be issued by registered warehouses on electronic repository system. The Authority has also notified that with effect from 1st August 2019 all registered warehouses shall issue NWRs only in electronic form.

1.11 Salient features of e-NWR

- (i) An e-NWR is available only in electronic form.
- (ii) The single source of information for the e-NWR is the repository system where e-NWR is issued by registered warehouses.
- (iii) Confidentiality, integrity and availability of the e-NWR information is provided by the Repository system.
- (iv) An e-NWR has time validity.
- (v) All e-NWRs can be traded through off-market or on-market in Commodity Exchanges platforms.
- (vi) An e-NWR can be auctioned under certain conditions such as loan not repaid, on expiry and delivery not taken, and on likely damage or spoilage of the commodity in the warehouse.
- (vii) e-NWR can be transferred fully or in part.

1.12 Benefits of e-NWR system.

- (i) Avoidance of forgery/loss /tamper/mutilation of a physical NWR.
- (ii) Avoidance of multiple financing against the same NWR.
- (iii) Reduction of monitoring costs and building credibility amongst market participants
- (iv) Market participants to have secured accessibility to view and manage their warehouse receipts via online portal.
- (v) Easy access to finance by enabling multiple transfers without physical movement of goods.
- (vi) Splitting of NWRs for partial sale/pledge/withdrawal.

1.13 Transformation Plan of the Authority

The Authority, with the approval of the Central Government, and in association with the Department of Food & Public Distribution, the Department of Economic Affairs and the National Institute of Public Finance & Policy (NIPFP), had initiated a Transformation Plan,

which inter alia envisaged setting up of e-NWR ecosystem by licensing Repositories for creation and management of e-NWRs to be issued by the warehouses registered with the Authority. The details on Transformation Plan of the Authority are given in Chapter-IV of the Report.

1.14 Meeting of the Authority.

During the year under report five meetings of the Authority were held on 21st May 2020, 29th June 2020, 11th November 2020, 15th December 2020 and 27th January 2021 and various agenda concerning the functioning of the Authority, Repositories, IT implementation as well as matters relating to Finance and HR were considered.

1.15 Meeting of the Warehousing Advisory Committee

During 2020-21, no meeting of the Warehousing Advisory Committee (WAC) was held.

1.16 Website of the Authority

Complete information on the Organisation structure, functions and activities of the Authority is available on the Authority's website '<https://www.wdra.gov.in>'. Various notifications, rules and regulations, circulars, guidelines, advertisement of vacancies, tenders etc. are regularly uploaded on the website. Information regarding the procedure for registration of the warehouses and the warehouses registered with Authority are also made available on the website and updated regularly. The Authority has also developed its website in Hindi.

1.17 Advertisement and Publicity

In order to create awareness about the scientific warehousing and benefits of NWRs/e-NWRs for the farmers and other stakeholders and coinciding with the launch of e-Portal of the Authority and e-NWR system by the then Hon'ble Minister for Consumer Affairs, Food and Public Distribution on 26th September, 2017, the Authority had got developed a 6-minute duration video film titled **"Surkshit Bhandaran–Samriddh Kisan"** highlighting the advantages of public warehouses and the NWR/e-NWR system. The video film was released by the Hon'ble Minister for Consumer Affairs, Food and Public Distribution during the e-NWR launch function on 26th September, 2017. The film has also been uploaded on YouTube at <https://youtube/pAjjnWvz34E> as well as on the Authority's website for wider viewing. The film has been dubbed in various major regional languages and is being extensively used during various awareness and training programs.

Continuing with the efforts in this direction, a 60 second Video Spot in Hindi titled **"WDRA ka prayas – Kisanon ka arthik vikas"** has been got prepared by the Authority. The same has also been uploaded on Youtube at the link: https://www.youtube.com/watch?v=zYQak_gIqxo. It is also uploaded on the Authority's website. The Video Spot has also been dubbed in various major regional languages and is being screened during various awareness and training programs.

The Authority has also got prepared brochures in Hindi and English containing information on important provisions of the W(D&R) Act, 2007, requirement for registration under new Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017, notified commodities, etc. The brochure is being distributed to the target group of warehousemen/WSPs to help them know about the new system of registration, e-NWR system, etc. Pamphlets have also been prepared in Hindi for distribution among farmers during awareness programs.

The Authority is also using social media like twitter etc to send messages about the activities carried by WDRA from time-to-time.

1.18 Awareness, Training and Outreach programs:-

The Authority conducts various programs for various stakeholders for the purpose of awareness, training and outreach. These include Farmers Awareness Programs (FAPs) for farmers/traders, Warehousemen Training Programs for warehouseman/warehouse manager and also Outreach programs for various stakeholders such as bankers, traders, Commodity Exchanges, State Government departments, etc. Details of such programs undertaken during 2020-21 are given in Chapter-III.

CHAPTER - II

Review of Policies and Programs relating to Agricultural Marketing and Warehousing

2. Introduction

Rich diversity of agro climatic conditions in the country has enabled the farmers to grow a wide variety of crops. Developments in agricultural production technologies, improvements in the means of transport and storage facilities and marketing infrastructure have also transformed agriculture into a commercial activity. However, these developments have also led to the entry of large number of intermediaries resulting into non remunerative prices to the farmers even though the cost of commodities has been going up over years. Farmers have fully realised that more than increasing production it is important to ensure better markets for their produce.

An efficient marketing system for agricultural produce is expected to,

- i. Enable the primary producers to get a remunerative price of their produce;
- ii. Provide facilities for a reasonably priced handling and transport of farmers produce, they intend to sell;
- iii. Increase the share of primary producers (farmers) in the price paid by the consumer; and
- iv. Make available agricultural produce to consumers at reasonable price without compromising on quality.

Agricultural Marketing is not an isolated activity during the post-harvest stages but it has been widely understood as a process which starts with a decision to produce a saleable agricultural commodity and it involves all aspects of marketing system which includes pre and post-harvest operations viz., aggregation, grading, storage, transportation and distribution. Warehousing, in the process, assumes an important position in the entire marketing value chain. Government's policies towards improving agricultural marketing system in the country have been addressing all the components of marketing discussed above.

2.1 Production of foodgrains

The country has been witnessing remarkable achievement in the production of foodgrains post-independence due to various initiatives taken by successive Governments as evident from the figures given below.

Table: 2.1

Year	Foodgrain production in million metric tons (MMT)
1951-52	50.82
1961-62	82.71
1971-72	105.17
1981-82	133.30
1991-92	168.38
2001-02	212.85
2011-12	259.29
2015-16	251.54
2016-17	275.11
2017-18	285.01
2018-19	285.21
2019-20	297.50
2020-21	305.44

* As per 3rd Advance estimates as on 25.05.2021

Table 2.2 Production of Major Foodgrain crops

Crop / Group	Production in million tones		
	2018-19	2019-20	2020-21*
Rice	116.48	118.87	122.27
Wheat	103.60	107.86	109.52
Coarse Cereals	43.06	47.75	51.15
Pulses	22.08	23.03	25.72
Total	285.21	297.50	308.65

* As per 4th Advance estimates as on 11.08.2021

Website of directorate of economics and statistics, Ministry of Agriculture and Farmers Welfare.

2.2 Production of other major Agricultural Crops

As per the final estimates of 2019-20, the production of cotton was 36.06 million bales (each bale is weighing 170 kg) and sugarcane production was 370.50 million tonnes. As per the 3rd advance estimates, the production of cotton and sugarcane during 2020-21 is estimated to be 36.49 million bales and 392.80 million tonnes respectively. The production of Oilseeds, including groundnut, mustard and soybean for the year 2019-20 was 33.22 million tonnes which is marginally higher by 1.70 million tonnes than the production 31.52 million tonnes recorded during 2018-19. As per the 3rd advance estimates the production of oilseeds during 2020-21 is estimated to be 36.57 million tonnes.

(Directorate of economics and Statistics, Ministry of Agriculture and Farmers' Welfare Government of India)

2.3 Minimum Support Price for some important agricultural produce

Government fixes Minimum Support Price (MSP) of 22 mandated agricultural crops on the basis of recommendations of Commission for Agricultural Costs and Prices (CACP), after considering the views of State Governments and Central Ministries/Departments concerned and other relevant factors. In addition, MSP for toria and de-husked coconut is also fixed on the basis of MSPs of rapeseed & mustard and copra respectively. While recommending MSPs, CACP considers important factors like cost of production, overall demand-supply conditions, domestic and international prices, inter-crop price, terms of trade between agricultural and non-agricultural sectors, the likely effect on the rest of the economy, besides ensuring rational utilization of land, water and other production resources and a minimum of 50 percent as the margin over cost of production in case of MSPs.

The Union Budget for 2018-19 had announced the pre-determined principle to keep MSP at a level of one and half times of the cost of production. Accordingly, Government has increased the MSPs for all mandated Kharif, Rabi and other commercial crops with a return of at least 50 per cent over all India weighted average cost of production from the agricultural year 2018-19. In line with the same principle, Government had announced the increase in MSP for all mandated kharif and rabi crops of year 2020-21 on 1st June, 2020 and 21st September 2020 respectively. Government has also announced MSPs for Kharif crops of year 2021-22 on 9th June 2021.

Minimum Support Price

Table 2.3 (According to crop year)

(Rs. per quintal)

Sl. No.	Commodity	Variety	2016-17	2017-18	2018-19	2019-20	2020-21	(#) increase in MSP 2020-21 over 2019-20	2021-22	(#) increase in MSP 2021-22 over 2020-21
	KHARIF CROPS									
1	PADDY	Common	1470	1550	1750	1815	1868	53(2.9)	1940	72(3.9)
		Grade 'A'	1510	1590	1770	1835	1888	53(2.9)	1960	72(3.8)
2	JOWAR	Hybrid	1625	1700	2430	2550	2620	70(2.7)	2738	118(4.5)
		Maldandi	1650	1725	2450	2570	2640	70(2.7)	2758	118(4.5)
3	BAJRA		1330	1425	1950	2000	2150	150(7.5)	2250	100(4.7)
4	RAGI		1725	1900	2897	3150	3295	145(4.6)	3377	82(2.5)
5	MAIZE		1365	1425	1700	1760	1850	90(5.1)	1870	20(1.1)
6	ARHAR(Tur)		5050^^	5450^	5675	5800	6000	200(3.4)	6300	300(5.0)
7	MOONG		5225^^	5575^	6975	7050	7196	146(2.1)	7275	79(1.1)
8	URAD		5000^^	5400^	5600	5700	6000	300(5.3)	6300	300(5.0)
9	COTTON	Medium Staple	3860	4020	5150	5255	5515	260(4.9)	5726	211(3.8)
		Long Staple	4160	4320	5450	5550	5825	275(5.0)	6025	200(3.4)
10	GROUNDNUT		4220*	4450^	4890	5090	5275	185(3.6)	5550	275(5.2)
11	SUNFLOWER SEED		3950*	4100*	5388	5650	5885	235(4.2)	6015	130(2.2)
12	SOYABEEN (yellow)		2775*	3050^	3399	3710	3880	170(4.6)	3950	70(1.8)
13	SESAMUM		5000^	5300*	6249	6485	6855	370(5.7)	7307	452(6.6)
14	NIGERSEED		3825*	4050*	5877	5940	6695	755(12.7)	6930	235(3.5)
	RABI CROPS									
15	WHEAT		1625	1735	1840	1925	1975	50(2.6)		
16	BARLEY		1325	1410	1440	1525	1600	75(4.9)		
17	GRAM		4000^	4400@	4620	4875	5100	225(4.6)		
18	MASUR (LENTIL)		3950@	4250*	4475	4800	5100	300(6.3)		
19	RAPESEED & MUSTARD		3700*	4000*	4200	4425	4650	225(5.1)		
20	SAFFLOWER		3700*	4100*	4945	5215	5327	112(2.1)		
21	TORIA		3560	3900	4190	4425	4650	225(5.1)		
	OTHER CROPS									
22	COPRA (Calendar Year)	Milling	5950	6500	7511	9521	9960	439(4.61)	10335	375(3.8)
		Ball	6240	6785	7750	9920	10300	380(3.83)	10600	300(2.9)
23	DE-HUSKED COCONUT (Calendar Year)		1600	1760	2030	2571	2700	129(5.0)	2800	100(3.7)
24	JUTE		3200	3500	3700	3950	4225	275(7.0)	4500	275(6.5)

Figures in brackets indicate percentage increase

\$ Fair and remunerative Price

* Including Bonus of Rs. 100 per quintal

^Including Bonus of Rs. 200 per quintal

^^Including Bonus of Rs. 425 per quintal

@Including Bonus of Rs. 150 per quintal

2.4 Procurement of foodgrains by the Food Corporation of India for Central Pool

Procurement of foodgrains (rice, wheat and coarse grains) for central pool is carried out through the Food Corporation of India (FCI) and state agencies at Minimum Support Price (MSP) declared by Government of India for corresponding marketing season. Prior to commencement of Kharif Marketing Season (KMS) and Rabi Marketing Season (RMS), uniform specification (FAQ standard) of foodgrains are formulated and notified by the Department of Food and Public Distribution so as to protect interest of farmers and consumers. The uniform specifications are notified well in advance to all the Central and State procuring agencies. Foodgrain stocks conforming to uniform specifications are procured on MSP for central pool. Currently, MSP are announced for 23 commodities, but effectively price support operations are undertaken primarily for wheat, rice and pulses. In order to ensure supply of quality foodgrains to consumers and to minimize storage losses caused due to long period of storage, Government has adopted policies to optimize the level of procurement of wheat and paddy/rice and to liquidate old stock in such manner that FCI does not carry any issuable stocks for more than 2 years.

2.5 The procurement of wheat and rice during last 3 years is as under:

Table 2.4

Figures in Lakh Metric Tonnes (LMT)

Commodity/ Marketing Year	2017-18	2018-19	2019-20	2020-21
Wheat	308.24	357.95	341.33	389.92
Rice	381.85	443.99	519.97	557.89*
Total	690.09	801.94	861.30	947.81

*KMS 2020-21 is under process, data as on 14.06.2021

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

2.6 Procurement of Pulses & Oil seeds

The Cooperation Division of the Department of Agriculture Cooperation & Farmers Welfare (DACFW), Government of India as far as MPS (Cooperation) is concerned, it is implementing an umbrella scheme of “**Pradhan Mantri Annadata Aay Sanrakshan Abhiyan**” (PM-AASHA), by incorporating the erstwhile Price Support Scheme (PSS), with certain modifications and rolling out of new schemes of Price Deficiency Payment Scheme (PDPS), and pilot of Private Procurement and Stockist Scheme (PPSS) has been launched. Under PM-AASHA, States / UTs are offered to choose either PSS and PDPS in a given procurement season with respect to particular oilseeds crop for the entire State. The Pulses and copra are procured under PSS. Only one scheme i.e. PSS or PDPS will be made operational in one State with respect to one commodity for the season. Further, States have the option to roll out Private Procurement and Stockist Scheme (PPSS) on pilot basis in district/selected APMC(s) of District involving the participation of private stockists for oilseeds. The details of PSS, PDPS and PPSS are as under:-

2.6.1 Price Support Scheme (PSS)

This scheme is implemented at the request of the concerned State Govt. which agrees to exempt the procured commodities of pulses, oilseeds and copra from levy of mandi tax and assist central nodal agencies in logistic arrangements, including gunny bags, working capital for state agencies, creation of revolving fund for PSS operations, etc. as required under the scheme guidelines. Procurement of these commodities are undertaken directly from pre-registered farmers within the stipulated period and conforming to the prescribed Fair Average Quality (FAQ) norms by Central Nodal Agencies through the State level agencies at the Minimum Support Price (MSP) announced by the Govt. as and when prices fall below the MSP. As per the guidelines of Price Support Scheme, the overall quantity of procurement by Central Government will be restricted to 25% of the actual production of the commodity for that particular season. In case State/ UT Government intends to procure over 25% of production, the State/UT Governments may do so at their own cost and through its own agencies. If the State Government intends to procure quantities beyond 25% and upto 40% of production through Central Nodal Agencies, then the State Government will use the same for their PDS and other welfare schemes, at their own cost. The details of procurement of pulses made under PSS during the years from 2018-19 enclosed at Annexure-I.

Table 2.5

Tentative Details of Pulses, Oilseeds and Copra Procured at MSP Under PSS From 2016-17 to 2020-21 (As on 12.06.2021)						
Category/ Commodity	2016-17	2017-18	2018-19	2019-20	2020-21*	TOTAL
PULSES						
GRAM	-	27,69,430.16	7,76,406.21	21,58,434.06	5,06,495.31	62,10,765,.74
MASOOR	-	2,46,943.85	56,237.87	1,433.88	18.35	3,04,633.95
MOONG	1,21,902.70	2,99,182.35	3,28,714.16	1,47,130.39	18,125.15	9,15,054.75
TOOR	1,95,993.68	8,73,758.62	2,91,000.87	5,47,272.15	11,004.46	19,19,029.78
URAD	15,747.65	3,63,593.88	4,92,294.14	132.31	137.16	8,71,905.14
TOTAL PULSES	3,33,644.03	45,52,908.86	19,44,653.25	28,54,402.79	5,35,780.43	1,02,21,389.36
OIL SEEDS						
GROUNDNUT	2,11,678.93	10,51,582.68	7,17,514.93	7,23,085.62	2,84,030.22	29,87,892.38
MUSTARD SEED	36,940.18	8,73,661.00	10,88,945.26	8,03,843.64	0.68	28,03,390.76
NIGERSEED	-	-	15.90	-	-	15.90
SESAMUM SEED	3,419.81	-	-	-	-	3,419.81
SOYABEAN	162.19	72,282.10	19,483.02	10,677.68	3.69	1,02,608.68
SUNFLOWER SEED	6,539.09	2,745.43	3,336.33	5,267.08	-	17,887.93
Total Oilseeds	2,58,740.20	20,00,271.21	18,29,295.44	15,42,874.20	2,84,034.59	59,15,215.46
COPRA						
Ball COPRA	1,836.86	-	-	0.18	5,053.34	6,890.37
Milling COPRA	4,488.94	-	-	349.24	-	4,838.18
TOTAL COPRA	6,325.80	-	-	349.42	5,053.34	11,728.55
GRAND TOTAL	5,98,710.03	65,53,180.07	37,73,948.69	43,97,626.23	8,24,868.36	1,61,84,333.73

Note:

- (i) Procurement of pulses at MSP had also been done under Price Stabilisation Fund operated by DoCA which is excluded
- (ii) During the year 2018-19 Price Deficiency Payment Scheme (PDPS) was implemented in the state of Madhya Pradesh for the quantity of 16.83 LMT of soyabean
- (iii) The year wise procurement is for the corresponding season of KMS of RMS (Including summer Crops)
- (iv) *Procurement upto 12.06.2021.

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

2.6.2 Price Deficiency Payment Scheme (PDPS)

This scheme envisages direct payment of the difference between the MSP and the selling/modal price to pre-registered farmers selling oilseeds of prescribed Fair Average Quality (FAQ) norms within the stipulated period in the notified market yard through a transparent auction process. All the payments will be done directly into the bank account of farmers. This scheme does not involve any physical procurement. Under PDPS full compensation of difference between MSP and Sale/Modal price i.e. Price Deficiency, received by farmers upto 25% of MSP value (including 2% administrative cost) will be borne by Central Government. The support of the central government will be given for quantity upto 25% of production. If any State is willing to cover quantities beyond 25%, the same needs to be funded from the resources of State governments. Under this scheme a quantity of 16,82,700 MT of soyabean has been covered in Madhya Pradesh during Kharif – 2018-19.

2.6.3 Pilot of Private Procurement and Stockist Scheme (PPSS)

The State will have the option to implement Private Procurement Stockist Scheme (PPSS) by sending a proposal for procurement of oilseeds to the Government of India. Such procurement will be made from pre-registered farmers on a pilot basis in district/selected APMC(s) of district involving the participation of a selected private stockiest. The private stockiest shall be empanelled by State/UT government as per extant guidelines. Such a private stockiest will not be allowed to sell the procured quantities during the procurement period notified under PDPS/PSS for that particular commodity in that State. The private stockiest shall be totally responsible for all forms of handling including storage and transportation, as also disposal. Such a private stockiest shall procure that selected oilseeds maximum of 25% of production in the District/Agriculture Produce Management Committees (APMCs) at MSP conforming to the prescribed Fair Average Quality (FAQ) norms.

2.7 Current Status of Warehousing Capacity in India

Estimation of warehousing capacity in the organized sector in the country is difficult in the absence of a centralised data basis. However as per the secondary data collected from various sources, the current capacity of the organized warehouses operated by the public agencies, cooperatives and private sector is about 166.2 million tons as detailed below.

As may be seen, a major chunk of the organized warehousing capacity in the country is still being managed by Government through Public Sector Undertakings (PSUs) such as the Food Corporation of India (FCI), Central Warehousing Corporation (CWC) and State Warehousing Corporations (SWCs), State Marketing Federations, State Civil Supplies Corporations, etc.

Table 2.6

Sl. No.	Name of the Organization/ Sector	Storage capacity in million tonnes (as on 31.03.2021)
1.	Food Corporation of India (FCI) (excluding Covered and Plinth (CAP) and the capacity hired from CWC, SWCs, State agencies and private)	12.70
2.	Central Warehousing Corporation (CWC)	14.5
3.	State Warehousing Corporations (SWCs) (excluding CAP storage) other State Agencies (excluding CAP storage)	43.91
4.	Cooperative Sector	16.53
5.	Private Sector	78.56**
	Total	166.2

**Includes capacity created under the support of Integrated Scheme for Agricultural Marketing (ISAM) scheme of Directorate of Agri Marketing & Inspection and Private Entrepreneurs Guarantee Scheme (PEGS) scheme of FCI

(Source: information received Department Food and Public Distribution, National Cooperative Development Corporation (NCDC) and Directorate of Agricultural Marketing and inspection, Central Warehousing Corporation).

2.8 Augmentation of Storage Capacity

Considering the shortage of warehousing space in surplus areas the Government has taken several initiatives on construction of warehouses to augment warehousing capacity in those areas. Some of these initiatives are detailed as under:

2.8.1 Agricultural Marketing Infrastructure (AMI)

In order to incentivise creation of agricultural marketing infrastructure including storage infrastructure, the Ministry of Agriculture & Farmers Welfare is implementing a capital investment subsidy sub-scheme “Agricultural Marketing Infrastructure (AMI)” under Integrated Scheme for Agricultural Marketing (ISAM) w.e.f. 01.04.2014. The new operational guidelines of AMI sub scheme of ISAM have been approved for implementation with effect from 22.10.2018.

The main objectives of the scheme are (i) to develop marketing infrastructure to effectively handle and manage marketable surpluses of agricultural and allied produce including horticulture, livestock, poultry, fishery, bamboo, minor forest produce and such like produce supportive to enhancing farmers’ income (ii) to develop alternative & competitive marketing channels for agricultural and allied produce through incentivizing private and cooperative sectors to make investments there for (iii) to promote creation of scientific storage capacity for storing farm produce, processed farm produce and agricultural inputs etc. in order to reduce post-harvest losses, promote pledge financing and market access (iv) to incentivize developing and upgrading of Gramin Haats as Grain Agricultural Markets (GrAMs) to make better farmer-consumer market linkages and also to assist in integration of GrAMs with the e-NAM portal so as to improve transparency in trading and better price discovery (v) to provide infrastructure facilities for grading, standardization and quality certification of agricultural and allied produce with the objectives of (a) ensuring produce quality based value realization to farmers and (b) promoting pledge financing, e-NWRs and futures trading.

AMI scheme is a back ended, credit linked capital subsidy scheme in which subsidy @25% and 33.33%, based on the category of eligible beneficiary is available on the capital cost of the project, subject a capital cost norm.

The Storage Capacity assisted under Agricultural Marketing Infrastructure sub-scheme of ISAM, state-wise as on 31.03.2021 is as follows:

Table 2.7

SI. No.	State	No. of projects	Capacity (lakh MT)
1	Andhra Pradesh	1421	57.37
2	Arunachal Pradesh	1	0.01
3	Assam	334	10.27
4	Bihar	1077	6.80
5	Chhattisgarh	598	19.47
6	Goa	1	0.01
7	Gujarat	11932	48.78
8	Haryana	2271	67.55
9	Himachal Pradesh	88	0.31
10	Jammu & Kashmir	15	0.88
11	Jharkhand	34	1.78
12	Karnataka	4660	39.40
13	Kerala	207	0.96
14	Madhya Pradesh	4189	120.37
15	Maharashtra	3659	69.07
16	Meghalaya	16	0.21
17	Mizoram	1	0.01
18	Nagaland	36	0.33
19	Odisha	692	10.14
20	Punjab	1753	67.78
21	Rajasthan	1535	29.88
22	Tamilnadu	1129	14.09
23	Telangana	809	48.23
24	Tripura	5	0.29
25	Uttar Pradesh	1134	53.71
26	Uttarakhand	289	7.82
27	West Bengal	2562	16.09
	Total	40448	691.61

(as provided by DFPD)

2.8.2 Private Entrepreneurs Guarantee (PEG) Scheme

The Government announced PEG Scheme 2008 for construction of storage godowns in Public Private Partnership (PPP) mode through private entrepreneurs, Central Warehousing Corporation (CWC) and State Warehousing Corporations (SWCs). Assessment of additional storage capacities required under the scheme is based on the overall procurement/consumption and storage space already available. Under the PEG Scheme, FCI gives a rental guarantee of 10 years to private investors and 9 years to CWC/SWCs/ State Agencies.

As per the guidelines of the scheme and based on the proposals received from State Level Committees (SLCs), a capacity of 166.17 LMT has been approved by the High Level Committee (HLC) of FCI for construction of PEG godowns at various locations in 24 states. Out of this, a capacity 153.12 LMT has been sanctioned to CWC, SWC and Private Investors. A capacity of 144.19 LMT has already been completed and a capacity of 6.62 LMT is under various stages of construction as on 31.03.2021.

Construction of Silos

In order to upgrade and modernize the storage facilities, Government of India has chalked out an Action Plan for construction of steel silos on PPP (Public Private Partnership) mode in the country. A capacity of 10.250 LMT had been completed upto 31.03.2021.

Central Sector (erstwhile Plan) Scheme:

Government is implementing a Central Sector Scheme for construction of godowns with focus on augmenting storage capacity in the States of North Eastern (NE) Region and a few other States. Under this Scheme, funds are released directly to FCI in the form of equity for land acquisition and construction of storage godowns and infrastructure like railway sidings, electrification, installation of weighbridge, etc. Funds are also released as grants-in-aid to the Governments of the North-Eastern States including Jammu & Kashmir for construction of intermediate storage godowns considering the storage gaps as well as difficult geographical & climatic conditions in these States. During 12th Five Year Plan (2012- 17), a total capacity of 1,84,175 MT has been created in NE States and other than NE States (1,37,680 MT by FCI and a capacity of 46,495 MT by State Governments). This scheme has been extended for 5 years from 01.04.2017 to 31.03.2022. A total capacity of 60,620 MT (45,870 MT by FCI and 14,750 MT by State Governments) has been created from 01.04.2017 to 31.03.2021.

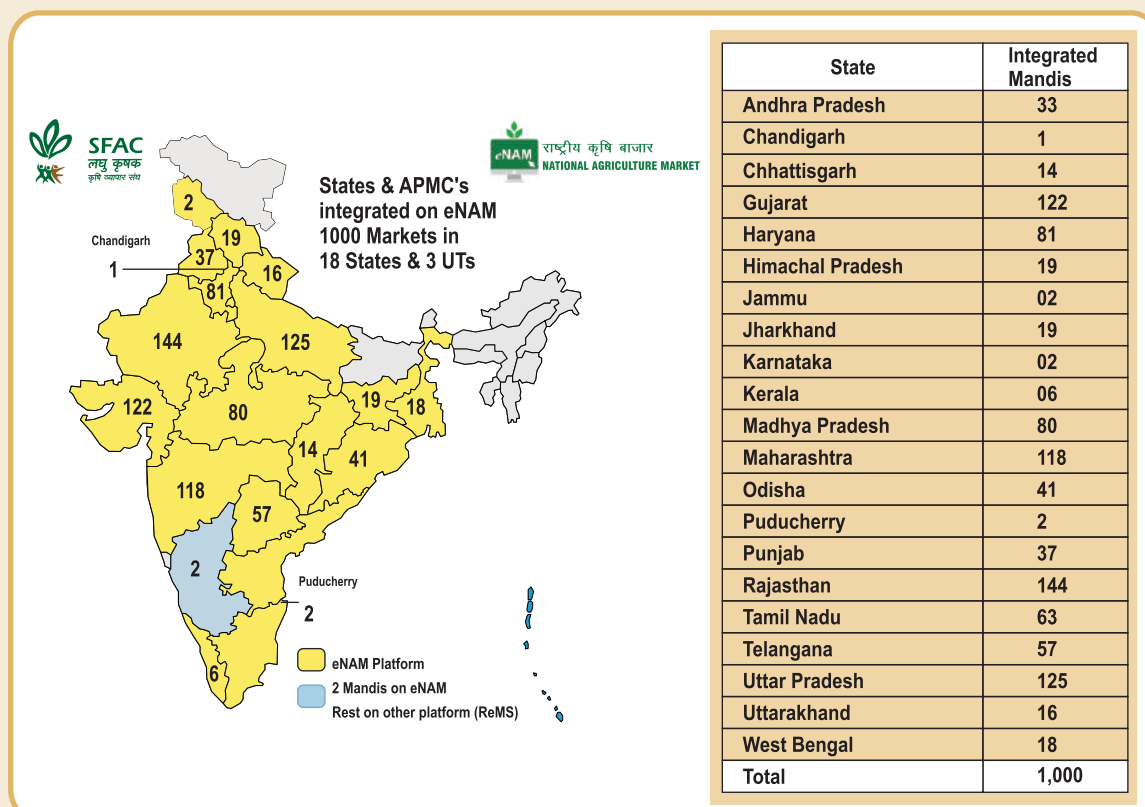
2.9 Warehousing Capacity in Cooperative Sector

Considering the presence of large number of small capacity cooperative warehouses in rural areas & more likelihood of small farmers depositing their produce in these warehouses, the WDRA has been promoting cooperative warehouses to get registered with WDRA & issue NWRs to the farmers. Total storage capacity created in cooperative sector through NCDC funding up to 31.03.2021 was 16.538 Million MT with 67988 warehouses/godowns spread across the country. Out of this, 25 warehouses/godowns with 16724 MT capacity were added during 2020-21 by the cooperative societies assisted by National Cooperative Development Corporation (NCDC).

2.10 National Agriculture Market (e-NAM)

With the objective to usher reforms in the Agri-marketing sector and promote online marketing of Agri commodities across the country and to provide maximum benefit to the farmers, the Government has approved a scheme to implement National Agriculture Market (NAM) on 1st July 2015. NAM pilot was launched on 14th April 2016, in 21 mandis of 8 states. Under the scheme, a web based platform has been deployed across 1,000 regulated markets to promote online trading, digitization of entire functioning of markets including gate entry, lot management, bidding, generation of e-sale agreement and e-payment etc., remove information asymmetry, increase transparency in the transaction process and enhance accessibility to markets across the country. Further to facilitate assaying of commodities for trading on e-NAM, common tradable parameters have been developed for 170 agriculture commodities. e-NAM has witnessed a turnover of 4.50 Crore MT trade volumes of agricultural commodities worth Rs. 1,38,521 Crore till 29th June, 2021. Total 1,000 Mandis from 18 States and 3 UTs have been on boarded on e-NAM. Since the launch of the e-NAM Scheme, more than 1.71 Crore farmers, 1.71 lakh traders, 92,601 Commission Agents and 1,856 FPOs have registered themselves on e-NAM platform.

Figure 2.1



The Authority is closely working with the Department of Agriculture, Co-operation and farmers welfare for integration of e-NWR system with e-NAM, that the farmers/holders of an e-NWR issued by a registered warehouse which is also declared as a market sub-yard by the respective e-NAM mandi can sell their underlying stocks on e-NAM platform.

2.11 Model State/UT Agricultural produce and Live Stock Marketing (Promotion & Facilitation) Act, 2017.

Model State/UT Agricultural produce and Live Stock Marketing (Promotion & Facilitation) Act, 2017: In order to provide with competitive, alternative and better marketing facilities to the farmers, the Government of India released a new model “The Agricultural Produce and Livestock Marketing (Promotion & Facilitation) Act, 2017” in April 2017 for its adoption by States/UTs. The model Act provides for limiting regulatory power of APMCs within market yards, alternative marketing channels such as setting up of private markets, direct marketing, farmer-consumer markets, declaring warehouses / cold storages as deemed markets, to facilitate farmers in marketing their produce at competitive & remunerative prices.

Further, in order to optimize the use of scarce resources and mitigate the uncertainty in price and marketing, the Government of India formulated and released a progressive and facilitative Model Act “The----State/UT Agricultural Produce & Livestock Contract Farming and Services (Promotion & Facilitation) Act, 2018” in May, 2018 for its adoption by the states/Union Territories (UTs). The aforesaid Model Contract Farming Act covers the entire value and supply chain from pre-production to post harvest marketing including services contract for the agricultural produce and livestock.

Chapter II, Section 12 of the model APLM Act 2017 provides for declaring warehouse/silos/cold storage or other such structure or place as market sub-yard. This will enable WDRA registered warehouses to act as a hub for effective trading of the goods stored in these warehouses based on the e-NWRs. So far, States/UTs of Andhra Pradesh, Arunachal Pradesh, Assam, Goa, Gujarat, Haryana, Karnataka, Meghalaya, Nagaland, Tamil Nadu, Telangana, Tripura, Uttar Pradesh, Uttarakhand, have made provision for Declaring Warehouse/Silos/Cold Storage as deemed market in their APMC Act.

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

The Government of India is implementing the Interest Subvention Scheme since 2006-2007 to provide short-term crop loans upto Rs. 3 lakh to farmers at an interest rate of 7% p.a. Under the scheme, an interest subvention of 2% per annum is provided to lending institutions viz. Public Sector Banks (PSBs), Private Sector Commercial Banks (in respect of loans given by their rural and semi-urban branches only) on use of their own resources. The scheme is implemented through public sector and private sector banks (reimbursement through Reserve Bank of India), Regional Rural Banks and Cooperatives (reimbursement through NABARD). Besides 2% interest subvention, the farmers are also provided 3% additional interest subvention on prompt repayment of crop loan on or before the due date, thus making the effective rate of interest to 4% in case of such farmers.

In order to discourage distress sale and to encourage them to store their produce in warehouses, from the year 2010-11, the benefit of interest subvention has been made available to small and marginal farmers having Kisan Credit Card for a further period of upto six months post the harvest of the crop on the produce stored in warehouses registered with the Authority against the NWRs/e-NWRs, at the same rate as is available on crop loan.

With effect from 2019-20, the benefits of ISS have also been extended to farmers in allied activities like Animal Husbandry and Fisheries to existing KCC holders within the overall limit of Rs.3.00 lakh. Farmers practicing Animal Husbandry and Fisheries can also get new KCC exclusively for activities pertaining to Animal Husbandry and Fisheries along with benefit of ISS and PRI on loans upto Rs. 2 lakh per annum. Interest subvention of 2% and prompt repayment incentive of 3% on restructured crop loans is also given to farmers affected by severe natural calamities for a maximum period of 5 years on the basis of report of Inter-Ministerial Central Team (IMCT) for grant of NDRF assistance and Sub-Committee of National Executive Committee (SC-NEC). Further from 2018-19, the ISS is on DBT mode on "In kind"/services basis. An ISS portal is being developed for direct data entry by banks for smooth processing of reimbursement of claims to farmers and to have a robust monitoring system place.

There has been substantial increase in the disbursal of Ground Level credit (GLC) to farmers since the launch of ISS. The GLC has increased from Rs. 2,29,400 crore in 2006-07 to Rs. 15,18,472 crore in 2020-21. The interest subsidy paid to banks and farmers in the last 3 years is as under:

Table 2.8

SI. No.	Year	Release (in Cr)
1	2018-19	11,495.67
2	2019-20	16,218.75
3	2020-21	17,789.72

2.13 RBI Master Direction on Priority Sector Lending

The Reserve Bank of India Master Directions (Priority Sector Lending Chapter III – Targets and classification), 2016 prescribe that loan against pledge / hypothecation of agricultural produce can be granted against warehouse receipts as detailed under:

- Loans to individual farmers including SWGs/JLGs upto Rs. 50.00 lakh against pledge/hypothecation of agricultural produce **(including warehouse receipts)** for a period not exceeding 12 months.
- Loans to corporate farmers FPOs/Companies of individual farmers, partnership firms and co-operations of farmers directly engaged in agriculture and allied activities, up to Rs. 50.00 lakh against pledge/hypothecation of agricultural produce **(including warehouse receipts)** for a period not exceeding 12 months.

Interaction with the banks has revealed that they have been accepting merely the Warehouse Receipts on the ground that the Reserve Bank of India vide their master directions on priority sector lending have included this document eligible for pledge/hypothecation.

The Banks have also given a feedback that the Master Direction of RBI on priority sector lending including warehouse receipts was issued much before the Warehousing (Development and Regulation) Act, 2007 was enacted by the Government of India stipulating the Negotiable Warehouse Receipts to be prime document for pledge financing. Since, provisions of the Act could not be incorporated in RBI directives the banks were still considering warehouse receipts for issuing pledge finance.

The Authority has already requested the Financial Inclusion Department, Reserve Bank of India to modify the Master Directions by replacing words “Warehouse Receipt” with “Negotiable Warehouse Receipts” keeping in view the legislation of Warehousing (Development and Regulation) Act, 2007. The Authority also has held several rounds of discussion with Deputy Governor, (RBI), General Manager, (RBI), Executive Director, (RBI) and Additional Secretary, Department of Financial Services as well as the Indian Bankers Association (IBA) wherein detailed presentation on the e-NWR and repository system as well as the financial security to lenders / holders of the NWRs were made with a request to replace the word “Warehouse Receipts” with “Negotiable Warehouse Receipts / Electronic Negotiable Warehouse Receipts”. A number of interactions have also taken place between WDRA and representatives of the banks on this issue. The Master Directions of Reserve Bank of India (RBI) on Priority Sector Lending issued vide letter dated September 4, 2020 has incorporated NWR and e-NWR under warehouse receipts. Further, RBI has raised Priority Sector Lending (PSL) limit for financing against NWR/e-NWR issued by WDRA registered warehouses from existing level of Rs. 50 Lakh to Rs. 75 lakh as a part of Monetary Policy Amendment made on April 7, 2021. However, the replacement of ‘warehouse receipts’ with “electronic Negotiable Warehouse Receipts” in Master Directions is still awaited.

2.14 Orienting Banks towards electronic negotiable Warehouse Receipt System

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

CHAPTER - III

3. Review of working of the Warehousing Development and Regulatory Authority

3.1.1 Recent initiatives taken by the Authority.

A number of initiatives were taken by the Authority under its transformation plan in order to simplify the process of registration and regulation of warehouses apart from creating greater credibility and acceptability of the e-NWRs issued by the registered warehouses in order to encourage the industry in adapting to the WDRA regulatory framework. The activities proposed by the Authority under its transformation plan began to get ground during the year 2017-18 but their greater impact could be there during the year under report.

The registration rules of 2010 were amended during 2017 with a view to improve efficiency in processing the application for registration of warehouses and also making the registration application simpler. From November 1, 2017 the entire registration process was made online to further cut short the processing time of applications. On September 26, 2017 the system of electronic Negotiable Warehouse Receipts (e-NWRs) was also launched by the Authority. Two Repositories were registered by the Authority to facilitate creating and management of e-NWRs. Other major steps taken by the Authority included notification on security deposit, digitization of warehouse inspection process, putting in place a robust monitoring system for the registered warehouses and process for online monitoring of various key transactions in registered warehouses, online monitoring of e-NWRs issued by the registered warehouses and linking various stakeholders like banks and commodity derivative exchanges with the e-NWR system for bringing in greater transparency and trust. The system of e-NWR was also integrated with electronic National Agriculture Market (eNAM) platform launched by the Government for greater efficiency in trading of farmers produce on this electronic platform.

3.1.2 Major differences between the old and new warehouse registration rules:

The new registration rules notified on February 23, 2017 brought in simplification and improvements as compared to the old registration rules of 2010. The objective was to simplify the processes, set the time lines for various processes involved and make the whole system transparent. The important changes in the new registration rules of 2017 as compared to the old rules are summarised in the table given as under:

Table: 3.1

Sl No.	Warehousing (Development and Regulation) Registration of Warehouses Rules, 2010	Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017
1	Before registration accreditation by an accreditation agency was necessary	No accreditation required before registration. After application for registration is received by WDRA Physical inspection of the eligible applicant warehouse is to be carried out before registration
2	One application essentially had to cover only one warehouse	One application may have one or more than one warehouses of same applicant
3	Registration period was for 3 years	Registration is for 5 years
4	Only positive networth was required irrespective of capacity of the warehouse.	Now networth specified as per capacity of the warehouse
5	Security Deposit equal to Registration fee was to be submitted.	More realistic and dynamic Security Deposit, depending on the aggregate value of Negotiable Warehouse Receipts issued is to be submitted.
6	Provision of Standard Operating Procedure (SOPs) and Know Your Depositor (KYD) process was not there	Requirement of KYD and SOP well defined in the new rules
7	Migration to electronic Negotiable Warehouse Receipts (e-NWRs) through repository was not provided	Now it is provided

3.1.3 Application fee requirements:

Considering the request of small warehouse operators during their interaction with the Department of Food and Public Distribution and also the WDRA the application fee for small capacity warehouses was further downscaled vide Gazette Notification dated 21.12.2020 in order to facilitate them to apply for registration of their warehouses with WDRA. Now the applicable application fee (non refundable) for registration of warehouse or renewal thereof as per the amendment to the new registration rule is as follows:

Table: 3.2

Capacity of the warehouse	Fee (non refundable)
Each warehouse with a capacity of upto 500 Ton	Rs. 5,000
Each warehouse with a capacity of more than 500 Ton but less than or equal to 1,000 Ton	Rs. 7,500
Each warehouse with a capacity of more than 1,000 Ton but less than or equal to 2,500 Ton	Rs. 10,000
Each warehouse with a capacity of more than 2,500 Ton but less than or equal to 5,000 Ton	Rs. 15,000
Each warehouse with a capacity of 10,000 Ton or less	Rs. 20,000
Each warehouse with a capacity of more than 10,000 Ton but less than or equal to 25,000 Ton	Rs. 25,000
Each warehouse with a capacity of more than 25,000 Ton	Rs. 30,000

However, in case of warehouses operated by Farmer Producer Organizations (FPOs)/ Primary Agricultural Cooperative Credit Societies the application fee has been fixed at Rs 5,000 only irrespective of their capacity.

3.1.4 Minimum Networth Requirement for Registration.

Rule 18 of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 details the requirement of minimum net worth for registration of warehouses with the Authority which are further detailed under the Seventh Schedule of the rules. Net worth requirement has been linked to the capacity of the warehouse(s). However in case of Farmer Producer Organizations (FPOs) and Primary Agricultural Cooperative Credit Societies net worth is required to be only positive. Though the net worth requirements were amended on March 20, 2018 revising the required networth limits for low capacity warehouses, further amendments were made in networth requirements vide Gazette Notification dated 21.12.2020 considering the representation of small warehouse operators during their interaction with the Department of Food and Public Distribution and also the WDRA as detailed below:

Table: 3.3

Net worth requirement amended as on March 20, 2018		Net worth requirement amended as on December 21, 2020	
Storage capacity (in tons)	Net worth (Rupees in Crores)	Storage capacity (in tons)	Net worth (Rupees in Crores)
Less than 1,000	0.1	Upto 500	0.04
		501 – 1000	0.08
		1001 – 1500	0.12
		1501 – 2000	0.16
1,001 – 3000	0.25	2001 – 2500	0.20
3,001 – 5,000	0.50	2501 – 5000	0.40
5,001 – 7000	1.00	5,001 – 7000	1.00
7,001 – 10,000	2	7,001 – 10,000	2
10,001 – 15000	5	10,001 – 15000	5
15,001 – 25,000	10	15,001 – 25,000	10
25,001 – 75,000	20	25,001 – 75,000	20
75,001 – 1,50,000	30	75,001 – 1,50,000	30
1,50,001 – 5,00,000	50	1,50,001 – 5,00,000	50
5,00,001 and above	100	5,00,001 and above	100

3.1.5 Registration of Warehouses for a period less than 5 years:-

The Registration Rules, 2017 provide for registration of a warehouse for a period of five years and the Security Deposit (SD) submitted should be for a period six months beyond the registration period. Depending upon the business requirements and the SD constraints, at times the applicants seek registration for a period less than five years. In consideration thereof, from September 6, 2018, provision has been made in the online application process for registration of warehouses to allow registration for period less than five years at the request of applicant or the availability of SD for the corresponding period.

3.1.6 Notification on Security Deposit

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

Further to the above amendment the Security Deposit requirements have been again amended vide notification dated December 4, 2020 in order to encourage small capacity warehouses in getting their warehouses registered with the WDRA. The requirement of SD as per the new notification is as under:

I. For warehouses having capacity upto 2000 MT

For warehouseman with total capacity of all warehouses upto 2000 MT belonging to the warehouseman registered with WDRA, the fixed Security Deposit is Rs. 50,000/- per warehouse (as detailed in the column A below for registration of warehouses), whereas, the dynamic Security Deposit is 3% (three percent) of the maximum value of negotiable and non-negotiable warehouse receipts (whether in electronic or physical form put together) outstanding consolidatively in all the registered warehouses of the warehouseman on any day during the preceding month, referred as T as mentioned in column B of Table 3.4 below. The total security deposit of a sum of A and B for warehouseman having total warehouse capacity of all warehouses registered with WDRA up to 2000 MT, will be limited to total security deposit as detailed in column C, as given in Table 3.4 below:-

Table: 3.4

Total Warehouse Capacity (in MT) for warehousemen	Fixed Security Deposit	Dynamic Security Deposit	Total Security Deposit Limited to the amount.
	A	B	C
Upto 100 MT	Rs. 50,000/- per warehouse	NIL	Total Limited to Rs. 50,000/-
101 – 500 MT	Rs. 50,000/- per warehouse	3% of T	Total Limited to Rs. 2.50 lakh
501 – 1000 MT	Rs. 50,000/- per warehouse	3% of T	Total Limited to Rs. 5.00 lakh
1001 – 1500 MT	Rs. 50,000/- per warehouse	3% of T	Total Limited to Rs. 7.50 lakh
1501 – 2000 MT	Rs. 50,000/- per warehouse	3% of T	Total Limited to Rs. 10.00 lakh

II. For warehousemen having capacity more than 2000 MT

In case of warehousemen having a total capacity of more than 2000 MT, registered with WDRA, the fixed Security Deposit is Rs. 1 lakh per warehouse (detailed in the column Z in the Table 3.5 below for registration of warehouses), whereas, the dynamic Security Deposit is a percentage of the maximum value of negotiable and non-negotiable warehouse receipts (whether in electronic or physical form put together) outstanding consolidatively, in all the registered warehouses of the warehouseman on any day during the preceding month, referred as T in the table below. In this case value of the SD shall be a sum total of columns X, Y&Z mentioned in the Table 3.5 given below :

Table: 3.5

Slab	X	Y	Z
T is less than or equal to Rs. 25 crore	0	3% of T	Rs. 1 lakh per warehouse
T is above Rs. 25 crore and up to 250 crore	Rs. 75 lakh	1.5% of excess of T over Rs. 25 crore	Rs. 1 lakh per warehouse
T is above Rs. 250 crore and up to 2,500 crore	Rs. 4.125 crore	1% of excess of T over Rs. 250 crore	Rs. 1 lakh per warehouse
T is above Rs. 2,500 crore	Rs. 26.625 crore	0.5% of excess of T over Rs. 2500 crore	Rs. 1 lakh per warehouse

- Where the applicant/ warehouseman is a Farmer Producer Organisation or a Co-operative Society, the total security deposit would be Rs. 50,000 (fixed) per warehouse.
- The security deposit can be furnished in the form of a Bank Fixed Deposit or a Bank Guarantee favouring WDRA.
- Any entity created under an Act of Parliament or of State Legislature may provide an Indemnity Bond for the amount required as Security Deposit. An entity allowed by the Authority to submit an Indemnity Bond shall submit, along with its application for registration, a resolution from its Board of Directors authorizing to furnish such Indemnity Bond.
- The Security Deposit shall need to be updated at the end of each month based on the highest value of total e-NWRs/e-NNWRs issued by the warehouseman.
- The fixed Security Deposit shall be maintained for a period of six months beyond the registration period whereas the dynamic Security Deposit shall be updated at the end of each month and submitted to the Authority.
- The validity of dynamic Security Deposit can be kept for a period of minimum six months so as to take care of any changes in the requirement of Security Deposit during this period.
- The Authority may, at its discretion, adjust the Security Deposit already furnished by the warehouseman against the amount required to be furnished as Security Deposit.
- The Security Deposit shall not be released until six months after expiry, cancellation or surrender of the registration of the warehouse.

3.1.7 Special relaxation for warehouses owned by Primary Agricultural Cooperative Societies (PACSS)/Farmer Producer Organizations (FPOs).

The Authority has received large number of applications for registration of warehouses operated by State level Cooperative Societies, particularly the Primary Agricultural Cooperative Societies and Farmer Producer Organizations (FPOs) which operate small capacity warehouses in rural areas, in close proximity of farmers. These farmer led institutions cater mainly to the warehousing needs of the member farmers besides providing them finances against the goods deposited by them. Since these warehouses are of small capacity with inadequate resources and professional competence to run scientific warehouses, they require needed support for improvement. Considering their constraints a number of relaxations in terms of financial and infrastructural requirements for registration have been provided to them.

- (a) Financial concessions available to the warehouses belonging to Cooperatives/ FPOs:
 - i. The registration fee is only Rs. 5000/- as compared to Rs 20000 to 30000 for others
 - ii. Networth is required to be only positive irrespective of the capacity, while for others it is specified with respect to the capacity of Warehouse
 - iii. Security deposit is Rs. 50000/- per warehouse in the form of a BG or bank FD (fixed irrespective of the value of e-NWRs/e-NNWRs issued by it), while for others it is minimum Rs 1 Lakh plus a percentage of value of e-NWRs issued.
- (b) Relaxation in infrastructure requirements for registration provided to the PACS warehouse(s) by the Authority :
 - i. In case the warehouse is located on a raised well drained site not liable for flooding / inundations and is away from a place likely to be affected by seepage water a plinth height of at least 30 cm may be accepted,
 - ii. The minimum limit for capacity to be registered in case of PACSs warehouses will be 100 MT.
 - iii. Availability of parking and maneuvering space for vehicles shall not be insisted upon in case of PACS warehouses as these are small capacity units operated for the benefit of the member farmers.
 - iv. The warehouse should have a stack plan drawn leaving reasonable space for alleyways.
 - v. Other than the Secretary of the society one more staff of the PACS shall be engaged (on full or part time basis) for storage and preservation of the goods in the warehouse. Availability of security guards may be desirable but not insisted upon for registration of the warehouse.
 - vi. Availability of a pucca boundary wall / barbed wire fencing shall not be insisted upon. However, the warehouse should have adequate arrangement for locking of godown and safety/security of stocks.
 - vii. PACSs warehouses up to 500 MT capacity shall have at least one fire extinguisher (of requisite type) and six fire buckets. For warehouses having capacity more than 500 MT the prescribed norms for other warehouses shall be followed, which is three fire extinguishers and fifteen fire buckets for capacity up to 1500 MT.

3.1.8 Relaxation for small warehouses

The Authority has been receiving requests from the small warehouses for reducing the requirement of registration fee, networth, security etc. so as to provide the services to farmers in rural areas. Considering the practical issues in operating small warehouses and to encourage them for registration, Authority with the approval of the Government has relaxed following conditions vide Gazette Notification dated 21.12.2020:-

- (i) Registration fee for warehouses below capacity 5000 MT has been reduced from Rs. 20,000/- to the range of Rs. 5000-15000/- in different slabs of capacity.
- (ii) Networth requirement for warehouses below 10000/- capacity has been reduced from the range of Rs. 0.50 Cr.-Rs. 5.00 Cr. to the range of Rs. 0.04 Cr. to Rs. 2.00 Cr. in different slabs of capacity.
- (iii) Security Deposit requirement for warehouses of aggregate capacity upto 2000 MT has been reduced from Rs. 1.00 lakh (fixed) + 3% of e-NWR value to Rs. 0.50 Lakh (fixed) + 3% of e-NWR and capped to fixed amount as specified.
- (iv) Repository charges for farmers/FPO depositors have been reduced to Rs. 5 per MT with maximum Rs. 500/- per e-NWR and Rs. 40 (fixed) for e-NNWR for any quantity.

3.2 Implementation of online application process for registration of warehouses

Initially the applications for registration were being submitted in physical form as per the format prescribed under the Second Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017. However, the submission and scrutiny of paper based applications, with a number of attachments, was found to be cumbersome and time consuming. Therefore, in order to fast track the registration process and put in place a simplified and transparent system of registration and its tracking, the Authority has developed an online system of application for registration of warehouses belonging to different categories of applicants. Provision has also been made for other related activities online viz. payment of application fee, application process workflow, allotment of physical inspection to concerned Inspection Agencies (IAs)/Inspecting Officers (IOs), submission of physical inspection report by inspection agency, submission of security deposit and issue of online registration certificate.

The system of online warehouse registration was made effective from 1st November, 2017. As per the new online system all the applications for registration of warehouses with the Authority could be submitted after logging in to the new portal of WDRA, **<https://wdra.gov.in>**. Detailed instructions for submission of online registration applications are available on the home page of the Authority. As per the new system all the applicants for warehouse registration are required to first register at the Authority portal and after getting their login credentials generated therein sign in at the portal to proceed further with the online submission of applications.

In order to facilitate and easy and fast processing of applications belonging to non-individual Warehouse Service Providers (WSPs), the registration has been made a two step process. In the first step the warehouseman application is submitted and once the warehouseman is approved thereafter the application for registration of all the warehouses under the entity shall be submitted in the next step. The IAs empaneled by the Authority would also require to onboard themselves by registering at the new portal of the Authority as indicated above and sign in with their login credentials for online allotment of inspections and submission of inspection reports.

3.2.1 Documents to be uploaded in the online application:

Following documents are required to be uploaded with the online application:

- i. Photograph of individual/authorised representative (in case of non-individual entity)
- ii. Applicant's proof of identity as required at Fifth Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017
- iii. Standard Operating Procedures
- iv. Document in support of net-worth as required under Rule 18 (5) of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017
- v. Copy of Insurance policies as prescribed under Rule 17 of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 (specified as per the circular dated 26.04.2017).
- vi. Lay out Plan of the warehouse(s).
- vii. Basic Data Sheet in case of cold storage.
- viii. Proof about technical standards under which warehouse (cold storage) was constructed.
- ix. List of equipment for assaying goods available at the warehouse.
- x. List of equipment for weighing goods available at the warehouse.
- xi. Details of equipment for fire safety viz. fire extinguishers/ fire buckets etc.
- xii. Documents in support of ownership/effective control prescribed under First/Sixth Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017.

3.2.2 Other provisions of online application system for warehouse registration

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

- i. Online application system for all category of warehouses i.e. conventional, cold storages and silos.
- ii. Online renewal of registration and modification/updation of warehouse/warehousemen. Process to be followed in the event of expiry of 90 days prior to due date of registration.
- iii. Online surrender of registration
- iv. Facility for according registration for a duration (five years or below) as per the validity of Security Deposit
- v. Submission of online inspection reports for conventional warehouses, cold storages as well as silos.
- vi. Facility of printing the pdf copy of their inspection reports by the IOs
- vii. Dashboard for the inspection agencies
- viii. Provision of online updation of Associate Authorised Representatives (AARs) by the Authorise Representatives (ARs) of non-individual entity.
- ix. Online monitoring of the status of validity of Security Deposit, Godown lease, Insurance policy etc. and alerts to Warehousemen before expiry
- x. Provision of online MIS reports relating to registration process and regulatory compliances

- xi. Facility to upload multiple insurance policies towards a single warehouse
- xii. Dashboard on pendency of registration application at different levels and real time status of online registrations for an effective monitoring
- xiii. Online system of stock inspection of warehouses

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

It had been experienced that the paper based NWRs were fraught with various risks relating to loss, mutilation, damage, overwriting, fudging etc. and many limitations towards their negotiability / transferability. Therefore, in order to overcome these risks / constraints and also to enhance the credibility/integrity of the NWRs, under its transformation plan, electronic Negotiable Warehouse Receipt (e-NWR) system through Repositories has been introduced which would facilitate creation and management of the e-NWR ecosystem.

With the prior approval of the Central Government the Authority notified the Warehousing Development and Regulatory Authority (Electronic Negotiable Warehouse Receipts) Regulation, 2017 on June 29, 2017 concerning regulation of e-NWRs.

The Authority has also issued Certification of Registration to the following Repositories for Creation and Management of e-NWRs.

- (a) M/s CDSL Commodities Repository Limited (CCRL) sponsored by M/s CDSL which is a Depository facility.
- (b) M/s National E Repository Limited (NERL) sponsored by NCDEX which is a professionally managed on-line multi commodity exchange.

3.4 Advantages of e-NWR over Warehouse Receipt / Stock Receipt.

The e-NWR is a more secured document adding to the credibility to the concerned warehouse as compared to paper based warehouse receipts/stock receipts. Major advantages with e-NWRs is given in Table 3.6

Table: 3.6

Paper Based WR/ Stock Receipt	e-NWR
Can be shared with prospective buyer in a one to one mode only	Help farmers / depositors to have access to a large number of buyers nationwide with better bargaining powers;
Can not be split	e-NWRs can be split with obligation to transfer only a part of the commodity
Prone to Loss, mutilation, tampering, fudging WR information etc.	No possibility of any such eventuality
Inherent difficulties in efficient clearing and trading in a transparent manner	Promote an efficient clearing, settlement and delivery system with transparency in trading of agricultural produce
Difficult to share vital information of the WR with multiple stake holders	It's easy to share vital information of the WR with multiple stake holders like bankers, commodity exchanges, government etc.
No uniformity of information in the receipt	Standard format as prescribed under the Act and Regulation
Not regulated	Regulated by WDRA a statutory Authority
Assaying is not mandatory	Reporting the quality of goods in e-NWR is mandatory
Risk of issuing of NWR without receiving goods	Possibility ruled out
Risk of issuing of duplicate NWR without following the procedure	Not possible
Fraudulent overstatement of the value of goods is possible	Agmark.net prices are retrieved
No monitoring and surveillance	Regularly monitored by WDRA
Problems in valid transferability of goods in case of transfer/ endorsements due to trades without legal negotiability to the warehouse receipts.	Being electronic in nature multiple transfers are easy and with due backup of W(D&R) Act 2007
Higher litigations in case of non-regulated warehouses	Litigation shall be greatly reduced

3.5 Mandatory issuance of e-NWR by registered warehouses

Rule 27 of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 provides that “With effect from such date as may be notified by the Authority, no warehouseman shall issue any negotiable warehouse receipt in physical form, and shall register with one or more repositories registered with the Authority for issuing negotiable warehouse receipts in electronic form”.

Pursuant to this, Authority has notified that with effect from August 1, 2019, no warehouseman shall issue any negotiable warehouse receipt in physical form and, shall get on-boarded with one or more repositories registered with the Authority and shall issue negotiable warehouse receipts only in electronic form.

3.6 Registration of warehouses

Paper based application for registration of warehouses has been dispensed with after the launch of online registration of warehouses from November 1, 2017. After resolving the issues emerging out in the initial stage and after incorporating the feedback received from the users the process has picked up and is quite stabilised now.

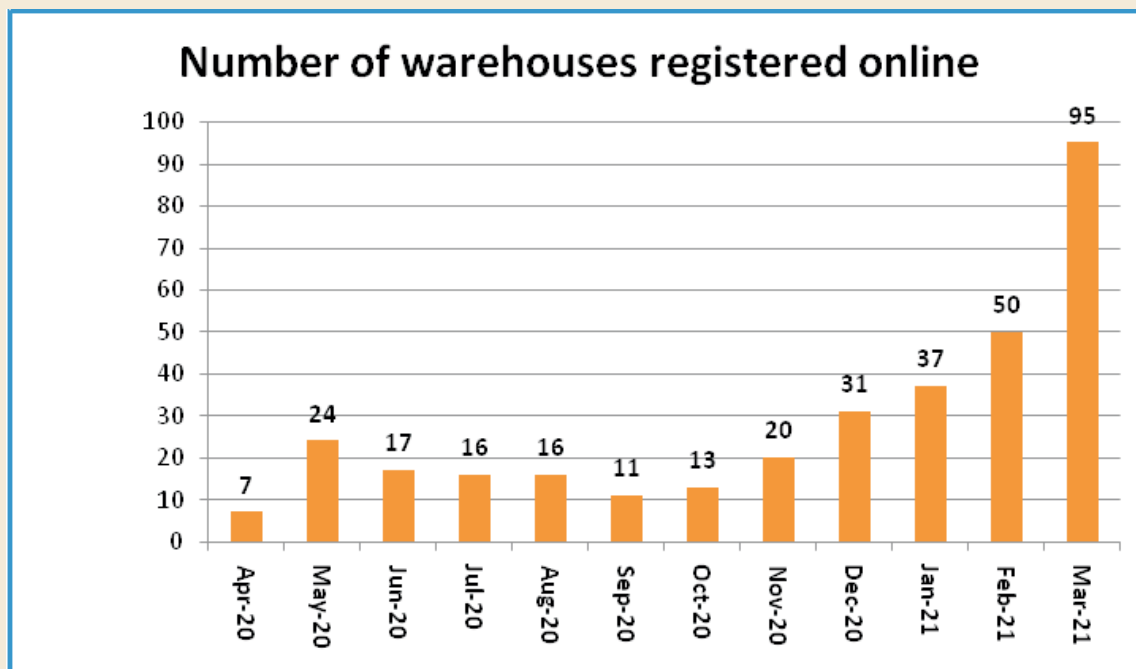
During the year 2020-21, the Authority registered 337 warehouses in various States as per the entity-wise details given below.

Table 3.7

SI. No.	Type of Entity	No. of Warehousemen	No. of Warehouse	Capacity (in lakh.MT)
1	PSUs	01	82	18.36
2	Company/society	18	120	6.06
3	Co-operative Society	54	83	0.29
4	Partnership firms	18	21	1.34
5	Individuals	00	31	1.34
	Total	91	337	27.39

Month-wise progress of warehouses registered during 2020-21 is given as under:

Figure 3.1



Out of the warehouses registered by the Authority since inception i.e. 2011-12, 1973 warehouses with an aggregate capacity of 1.10 crore MT remained active as on 31.03.2021.

The State-wise and year-wise details of registration of warehouses and warehouses with active registration as on 31.03.2021 are as follows:

Table: 3.8

S. No	State	No. of Warehouses registered										Cumulative Registration	Active as on 31.03.2021
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21		
1	Andhra Pradesh	45	16	15	19	09	00	03	20	28	08	163	61
2	Assam	00	03	01	00	00	00	01	01	00	00	6	02
3	Bihar	00	00	02	00	02	01	02	04	05	06	22	13
4	Chhattisgarh	00	01	00	00	00	00	00	00	00	05	6	04
5	Chandigarh	00	00	00	00	00	00	00	00	00	01	1	02
6	Delhi	00	00	00	00	00	00	00	00	00	01	1	01
7	Gujarat	03	05	02	10	145	22	85	61	53	55	441	142
8	Goa	00	00	00	00	00	00	00	00	00	01	1	01
9	Haryana	15	00	00	00	08	00	02	08	06	04	43	14
10	Himachal Pradesh	01	00	00	00	00	00	00	00	00	00	1	00
11	Jharkhand	00	00	01	00	00	00	00	01	00	01	3	02
12	Karnataka	00	14	01	03	19	13	09	06	02	04	71	28
13	Kerala	11	01	08	01	00	01	03	00	03	06	34	15
14	Madhya Pradesh	17	20	10	53	153	102	41	197	66	46	705	358
15	Maharashtra	22	14	00	08	56	40	35	66	32	32	305	107
16	Odisha	01	00	00	00	00	00	00	02	00	03	6	05
17	Punjab	04	09	00	01	00	00	00	08	00	05	27	11
18	Puducherry	01	00	00	00	00	00	00	00	00	00	1	02
19	Rajasthan	48	04	14	10	116	28	67	59	46	35	427	133
20	Tamil Nadu	52	00	14	128	71	05	03	126	757	81	1237	981
21	Telengana	00	00	00	00	02	00	07	18	02	06	35	21
22	Uttarakhand	00	00	00	00	00	00	00	00	00	05	5	05
23	Uttar Pradesh	20	05	00	01	06	01	02	27	05	30	97	59
24	West Bengal	00	00	00	00	01	01	01	02	00	02	7	05
25	Tripura	00	00	00	00	00	00	00	01	00	00	1	01
	Grand Total	240	92	68	234	588	214	261	607	1005	337	3646	1973

The entity-wise and year-wise details of warehouses registered and warehouses with active registration as on 31.03.2021 are given as under in the table 3.8.

Table: 3.9

S. No	Entity	Total active as on 31.3.2021										Cumulative Registration	Active as on 31.03.2021
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21		
1.	CWC	135	25	15	3	2	5	14	84	21	81	385	240
2.	SWCs	87	28	9	1	16	44	0	37	59	01	282	97
3.	Private	18	26	14	81	500	163	241	386	194	141	1764	696
4.	PACs/FPOs	0	13	30	145	70	2	1	97	723	84	1165	900
5.	Cold Storage	0	0	0	4	0	0	5	3	8	30	50	40
	Total	240	92	68	234	588	214	261	607	1005	337	3646	1973

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

During the year under report considering the interest shown by the Registrar of Cooperative Societies (RCS), Government of Tamil Nadu, special drive was undertaken to register the network positive PACSs by organising awareness camps, registration camps, Master Trainers Programs, etc. As a result during 2020-21, 77 warehouses belonging to PACSs with an aggregate capacity of 0.11 lakh MT were registered. The interest shown and the support provided by the RCS, Additional RCS and various Joint Registrars of Cooperative Societies, Government of Tamil Nadu is laudable.

Table 3.10. Month-wise PACS warehouses registration during 2020-21

Table: 3.10

Month	No. of PACS warehouses registered
April, 2020	03
May, 2020	06
June, 2020	03
July, 2020	04
August, 2020	03
September, 2020	05
October, 2020	07
November, 2020	09
December, 2020	06
January, 2021	13
February, 2021	09
March, 2021	09
Total	77

3.8 Online renewal of registration of warehouses

After successfully implementing online registration system, the online process for renewal of Registration, Modification of Registration Certificate and updation of various regulatory information pertaining to the warehousemen / warehouses, have been developed and made operational from March 19, 2018. No paper based i.e. physical application is being accepted for the purpose of renewal of registration, modification of registration certificate and updation of regulatory information pertaining to warehousemen/warehouses from this date onwards and all such applications are being made only online. Vide circular number No. WDRA/2018/1-3/Tech-81 Dated 20.01.2020, it has been emphasised that the WSP/ Warehouseman will need to apply for renewal of registration three months (90 days) prior to the expiry of registration to retain the same registration number. In case the time limit of 90 days is not adhered to and the remaining period of registration is less than 90 days then the warehouseman will need to submit application for fresh registration of that warehouse. In such an event the old registration number of the warehouse will need to be entered in relevant column in the online application.

3.9 Monitoring and surveillance of warehouses.

In order to ensure regulatory compliance of registered warehouses, an efficient monitoring and surveillance system is the basic requirement. Keeping this in view, the Authority has established an inspection system for registered warehouses with following key objectives:

- i. To ensure that the infrastructure, operational procedures and other provisions prescribed under the Warehousing (Development and Regulations) Act, 2007 the rules and regulations, and those as checked by the Inspection Agencies (IAs) at the time of registration of warehouses are met and are subsequently followed by the registered warehouses.
- ii. To protect the integrity of negotiable warehouse receipts.

Besides the on boarded Inspecting Officers (IOs) of the empanelled Inspection Agencies (IAs), officers of the Authority are also deputed from time to time to inspect some of the warehouses under certain special circumstances.

3.10 Guidelines on empanelment of Inspection Agencies and Inspection of warehouses

The Authority has developed comprehensive guidelines for empanelment of Inspection Agencies and inspection of warehouses. The following eligibility criteria have been specified for the selection/ empanelment of inspection agencies as per these guidelines:

1. The applicant must meet all of the following conditions in order to be considered for empanelment as an inspection agency –
 - a) The applicant must be a fit and proper person.
 - b) The applicant should have conducted inspections for a minimum period of three years.
 - c) The applicant should have conducted a minimum of ten inspections/ audits in the previous financial year.
 - d) The applicant should have conducted a minimum of thirty inspections/ audits / certifications of warehouses, firms and entities engaged in warehousing, logistics, commodity management, food storage and processing, food safety in the last three financial years.

- e) The applicant should have a minimum of three Inspecting Officers qualified to inspect warehouses and warehousemen as per the following requirements:
 - i. A minimum graduate degree in science (including engineering and technology graduates), agriculture or allied sciences.
 - ii. Have experience of at least five years in one or more of the following fields – storage, assaying, inspection or testing of agricultural commodities, warehousing, logistics, and supply chain management.
 - iii. Have conducted at least five inspections/audits/certifications of warehouses, firms and entities engaged in warehousing, logistics, commodity management, food storage, processing and food safety.
 - iv. Should have good IT skills and conversant with working on online reporting system including email, internet etc.
 - v. Should be preferably a trained and licensed assayer.
- f) The applicant should have offices in at least two of the following zones.
 - i. North (Including Chandigarh, Haryana, Himachal Pradesh, NCT Of Delhi, Jammu & Kashmir, Punjab, Uttarakhand, Uttar Pradesh)
 - ii. South (including Andaman & Nicobar Islands, Andhra Pradesh, Karnataka, Kerala, Lakshadweep, Puducherry, Tamil Nadu, Telangana)
 - iii. East (including Arunachal Pradesh, Assam, Bihar, Jharkhand, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Sikkim, Tripura, West Bengal)
 - iv. West (including Dadra & Nagar Haveli, Daman & Diu, Goa, Gujarat, Maharashtra, Rajasthan)
 - v. Central (including Chhattisgarh, Madhya Pradesh)

3.11 Empanelment of Inspection Agencies

After following a transparent process of inviting applications, its scrutiny and shortlisting of eligible organizations seven inspection agencies were shortlisted for empanelment as an inspection agency with the Authority to undertake physical (pre-registration) inspections, general inspection, surprise / stock inspection and any other type of inspection defined in the empanelment guidelines. These empanelled inspection agencies have adequate number of inspecting officers who fulfil the eligibility criteria specified by the Authority. The entire process of allocating inspection to the inspection agency and the inspecting officer is made online. The inspection reports are also filled and submitted online for different types of inspections i.e. for conventional warehouses, silos and cold storages and can be submitted from site of inspection itself. This has drastically reduced the time taken in the inspection of warehouses which have applied for WDRA registration.

Details of the empanelled inspection agencies are given as under:

- 1) True Quality Certifications Private Limited, 210, Sai Ram Plaza 63 Mangal Nagar, Bhawarkuan AB Road, Indore – 452001.
- 2) SSRA & Company, M-13, LGF, South Extension, Part -2, New Delhi – 110049.
- 3) One Cert International Private Limited, H-08, Mansarovar Industrial Area, Mansarovar, Jaipur-302020, Rajasthan.
- 4) NABARD Consultancy Services Private Limited, 24, Rajendra Place, NABARD Tower, New Delhi – 110025.

- 5) TQ Services Limited, SBU Quality Services Splendid Towers 6th Floor, H. No. 1-8-364, 437, 438 & 455 S.P. Road, Begumpet, Hyderabad – 500016.
- 6) National Productivity Council, Utpadakta Bhavan, 5-6, Institutional Area, Lodi Road, New Delhi – 110003.
- 7) Synergy Technofin Pvt. Ltd., B231, First Floor, Greater Kailash Part-1, New Delhi-110048

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

3.12 Payment of fee to the Inspection Agencies

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

Table 3.11

Type of Inspection	Fee per inspection for different capacity of warehouses (All inclusive)		
	Up to 10,000 Ton (In Rs)	Over 10,000 Ton -25,000 Ton (In Rs)	Above 25,000 Ton (In Rs)
Physical inspection	10,000	12,500	15,000
General inspection	12,000	17,000	25,000

Note:

- 1) The Authority shall provide Rs 2,500 extra for warehouse located in the North-eastern States.
- 2) If the surprise inspection consists of only one of the following: (a) physical inspection, (b) SOP inspection, or (c) stock inspection, rates for physical inspection given in this table shall be applicable for payment to the inspection agency.

3.13 Stock inspection of warehouses

In addition to the pre-registration physical inspection of warehouses, the Authority has also initiated stock inspection of such of the warehouses which are issuing large number of e-NWRs. IOs with requisite qualifications and experience of carrying out quantitative and qualitative audit/inspection of agricultural commodities in warehouses, as per the details received from respective IAs, were identified to carry out stock inspection of warehouses. In addition officers of the Authority were also deputed to conduct the stock inspection, particularly, with respect to the warehouse where the surprise stock inspection was to be conducted at very short notice.

During the year 2020-21, 308 numbers of stock inspections of warehouses were conducted.



Stock Inspection by WDRA at a warehouse Shree Shubham Logistics Limited
 C/ Siddham Warehouse, Godown No. 07, Aldesan, Survey No. 219, Untwa
 Chokdi, Kadi Nandasan Road, Kadi, Mahesana, Gujarat -382715

3.14 Registration of Repositories with the WDRA

The Authority has engaged two Repositories namely CDSL Commodity Repository Ltd. (CCRL) sponsored by M/s Central Depository Services Ltd. (CDSL) and Nationale-Repository Ltd. (NeRL) sponsored by M/s National Commodity and Derivatives Exchange NCDEX for creation and management of electronic Negotiable Warehouse Receipts (e-NWRs). Core services provided by these repositories are as under:

- Enabling safe and accurate creation, maintenance and cancellation of electronic records for e-NWR / e-NNWR, based on valid authorisation by the account holder.
- Ensure Confidentiality, Integrity, & Availability of all Information related to e-NWR.
- Enabling the transfer, pledge or removal of the pledge, e-auction of e-NWR.
- Enabling delivery of goods in part or full, underlying the e-NWR / e-NNWR, through the warehousemen

The Repository system became effective from September 26, 2017. The Authority also issued “Guidelines on Corporate Governance for the Repositories registered for Creation and Management of Electronic Negotiable Warehouse Receipts” on April 23, 2019.

A total of 88480 e-NWRs were issued by these repositories during the year 2020-21 as per the details given below:

Table 3.12

Repository	Exchange	Non Exchange	Total
NERL	70008	6574	76582
CCRL	11830	68	11898
Total	81838	6642	88480

Table 3.13 Performance of the Repositories during the year 2020-2021

Sl. No.	Particulars	Name of the Repository		Total
		NERL	CCRL	
1	No. of e-NW Rs issued	76582	11898	88480
2	No. of warehouses issuing e-NWR	311	38	349
3	Number of Warehouse on-boarded on repository	1492	328	1820
4	Number of Depositor/Client accounts opened	1757	251	2008
5	No. of RPs added	2	10	12
6	No. of pledgee (Banks/FIs) on-boarded on repository	9	4	13
7	Quantity of stocks deposited against e-NWRs (in lakh MT)	7.26	0.54	7.80
8	Value of stocks deposited against e-NWRs (Rs. in crore)	3044.21	771	3815.21
9	Pledge/Loan against e-NWRs (Rs. in crore)	713.27	17.4522	730.7222

3.15 Integration of e-NWR with e-NAM platform :-

e-NAM is a web based platform in regulated APMC markets to promote online trading, digitization of entire functioning of markets, wherein the produce of e-NAM member brought to market is put on e-NAM platform for trading by the member and payment made after finalization of trade. It also includes activities of gate entry, lot management, bidding, generation of e-sale agreement and e-payment etc. Further to facilitate assaying of commodities for trading on e-NAM, common tradable parameters have been developed for 150 agriculture commodities.

Since e-NAM is electronic trading platform for agri commodity and e-NWRs also maintain the necessary assaying/grading and other data in electronic form. The Authority has closely worked with the Department of Agriculture, Co-operation and Farmers Welfare for integration of e-NWR system with e-NAM, so that the farmers/holders of an e-NWR issued by a registered warehouse can sell their underlying stocks on e-NAM platform and have better price discovery. The registered warehouse is required to be declared as a market sub-yard by the state authority for trade on particular e-NAM APMC market.

For this purpose, a IT interface has been built between Repository (CCRL and NERL) and e-NAM platform, to permit to push request of e-NWR holder for placing a bid on e-NAM platform on a particular day. The request will have all necessary information viz quantity/quality of commodity, e-NWR details, e-NWR holder details, expected price, bank account details of seller, etc. Once bid is finalized and accepted by seller/e-NWR holder, buyer who is a member of e-NAM shall make e-payment with e-NAM within specified time of two days. The e-NAM system after deducting its charges will remit amount to seller/e-NWRs holders account. The e-NAM will also send message to repository to transfer e-NWR to the buyer. (Buyer should have client account with repository or shall open account with any of the repository for transfer of e-NWR in his account).

In this arrangement, a farmer/e-NWR holder need not to move his produce to APMC mandi and can sell his produce using e-NWR only. This will allow him to wait for better price and not required to sell his produce immediately.

About 39 warehouses in Telangana and Andhra Pradesh have been declared as market sub-yard to facilitate e-NWR holder of those warehouses to trade on e-NAM platform of respective APMC mandi. Government of Haryana, under the Haryana Agricultural Produce Markets (Amendment) Act, 2020 dated March 31, 2020 has notified that a warehouse/silos/cold storage registered with Warehousing Development and Regulatory Authority under the provisions of Warehousing (Development and Regulation), Act, 2007 (Central Act 37 of 2007) shall be a deemed market sub-yard and the operator of such warehouse/silos/cold storage shall be a deemed licensee for the purpose of this Act.

3.16 Capacity Building Programme in the Warehousing Sector

For capacity building in the warehousing sector, training programs for the Warehousemen of the registered warehouses are being regularly organized by the Authority through various Training Partner institutions. Besides, awareness programs for farmers/traders/millers on Warehousing (Development and Regulations) Act, 2007 as well as about the benefits of the Negotiable Warehouse Receipt System are also carried out regularly. These programs were also organised during 2020-21 as per the following details.

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

During the year 2020-21, the Authority organized 151 one day awareness programs among farmers, traders, millers, etc. in 10 States on the benefits of NWRs system. These awareness programs were organised through various expert institutions like CWC, CCSNIAM Jaipur, ICM Bhopal, URICM Gandhinagar, ICM Madurai, ICM Hyderabad, ICM Chandigarh, Madhusudan ICM Bhubaneswar, IGICM Lucknow and NICM Chennai. Details of awareness programs organised during 2020-21 are given below:

Table 3.14

Sl. No	Organisation	No. of Programmes conducted	No. of Farmers/ Traders/Millers participated
1	Central Warehousing Corporation	40	2000
2	CCSNIAM, Jaipur	12	600
3	Institute of Co-operative Management (ICM), Bhopal	05	250
4	ICM, Hyderabad	25	1250
5	ICM, Chandigarh	20	1000
6	ICM, Madurai	10	500
7	Madhusudan ICM, Bhubaneswar	05	250
8	IGICM, Lucknow	20	1000
9	NICM, Chennai	04	200
10	UCRIM, Gandhinagar	10	500
	Total	151	7550

The progressive achievement under this activity since the inception of the Authority is as follows. In all 993 programs have been organized and 49650 farmers have participated in them.

Table 3.15

Sl. No	Year	No. of Awareness Programmes Conducted	No. of Farmers Participated
1	2011-12	04	200
2	2012-13	96	4800
3	2013-14	138	6900
4	2014-15	85	4250
5	2015-16	95	4750
6	2016-17	98	4900
7	2017-18	97	4850
8	2018-19	114	5700
9	2019-20	115	5750
10	2020-21	151	7550
	Total	993	49650



Farmers Awareness Program conducted by Institute of Cooperative Management, Madurai at Rajapalayam, Tamil Nadu on 21.10.2020



Farmers Awareness Programme conducted by Madhusudan Institute of Cooperative Management at RMC, Nayagarh, Odisha on 10.02.2021



Visit of Participants to a Warehouse during awareness programmes conducted for farmers, traders and millers at RMC, Nayagarh (Odisha) on 10.02.2021

3.16.2 Training of Warehouseman / Warehouse Managers:

In order to enhance the capacity of the warehouse Managers in running the warehouses effectively and efficiently, the Authority has been organising 5 days training program for the Warehouse Managers of the registered warehouses through its identified partner training institution. During the training programs, the warehouse managers are apprised in detail about the aims, objectives & salient features of the Warehousing (Development and Regulation) Act, 2007, purpose and procedure of accreditation of warehouses, registration of warehouses, scientific storage of agricultural commodities, insect pest management, warehousing management, financing of negotiable warehouses receipts and insurance of warehouses and goods.

A field visit to a nearby registered warehouse is also arranged for practical demonstration of grading of agricultural commodities, sampling and preservation of stocks stored in the warehouse. On successful completion of training, a certificate of participation is given to the participants.

During 2020-21 fourteen (14) training programs were organized through the CWC New Delhi, CCSNIAM Jaipur, NCCT New Delhi and NCDC LINAC Gurugram in which 526 warehouse managers of registered warehouses were trained as detailed below. Due to COVID-19 situation prevailing in the country, these five day programmes were conducted online.

Table 3.16

Sl. No	Name of the Institution	Number of programs organised	Number of warehouse managers trained
1	CCS NIAM, Jaipur	02	75
2	CWC, New Delhi	01	40
3	NCCT, New Delhi	08	290
4	NCDC, LINAC, Gurugram	03	121
	Total	14	526

The progressive achievement under this activity since inception of the Authority is as follows:-

Table 3.17

Sl. No	Year	Name of the Institutions	Number of programs organised	Number of participants
1	2011-12	NIAM, Jaipur	02	65
2	2012-13	Dr. MCR Institute, Hyderabad; and NIAM, Jaipur	04	131
3	2013-14	Dr. MCR Institute , Hyderabad, NIAM – Jaipur; and CWC, Hapur	11	414
4	2014-15	IGMRI, Hapur	10	354
5	2015-16	CCSNIAM, Jaipur (03) and CWC, IGMRI, Hapur (01)	04	96
6	2016-17	CWC, IGMRI, Hapur (04) and CCSNIAM, Jaipur (04)	08	211
7	2017-18	CWC, IGMRI, Hapur (03) and CCSNIAM, Jaipur (02)	05	127
8	2018-19	CWC (04), CCS NIAM (05)	09	265
9	2019-20	CWC (04), CCSNIAM (08) and NCCT (02)	14	455
10	2020-21	CWC (01), CCSNIAM (02), NCCT (08) and NCDC LINAC (03)	14	526
	Total		81	2644

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

Due to Covid 19 situation outreach programmes in physical mode could not be organised during the year. However following online programmes were organised during the year:

- (1) Discussions were held with HDFC Bank Officials on August 4, 2020 and presentation was made by Chairman, WDRA regarding monitoring mechanism and risk management process of WDRA registered warehouses.
- (2) A meeting was held on August 24, 2020 and presentation was made by Chairman, WDRA regarding electronic Negotiable Warehouse Receipts (e-NWRs), monitoring risk management wherein Department of Financial Services, Bankers and Department of Agriculture Cooperation and Farmers Welfare, have participated.
- (3) An online training programme of Inspecting Officers of Inspection Agency empanelled with WDRA was held on November 2, 2020 regarding the new online system of inspection of warehouses.
- (4) A presentation was made by Chairman, WDRA held on November 11, 2020 to the Indian Banks Association members on monitoring of e-NWRs issued by registered warehouses by WDRA.
- (5) A presentation was made by Chairman, WDRA on September 8, 2020 regarding warehousing for agri goods the Warehousing (Development and Regulation) Act, 2007 and its benefits to farmers to Udaybhan singh ji Regional Institute of Cooperative Management (URICM), Gandhinagar, Gujarat.
- (6) A national Webinar on Augmenting Agri-warehousing through WDRA was organised on August 21, 2020 participated by Warehousemen, Bankers and Agri Value Chain Participants which was addressed by Chairman NeRL, Chairman WDRA, MD, NeRL, MD, NCDEX and other eminent speakers.
- (7) A Webinar on for creating Awareness on Repository ecosystem to private warehouseman was organised for the warehousemen of Tamil Nadu on August 26, 2020 which was addressed by Chairman WDRA, MD NeRL and Sr. Consultant (Technical).
- (8) An online awareness program on Repository ecosystem to private warehouseman in Maharashtra, specifically for Latur District was organised on December 16, 2020 which was addressed by Chairman WDRA and MD NeRL.

CHAPTER - IV

Transformation Plan of the WDRA

4.1 Introduction

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

- (i) The warehousing sector has been mostly un-organised and highly fragmented.
- (ii) Registration of warehouses is voluntary and hence scope for increase in the number of registered warehouses is limited.
- (iii) There is inadequate regulatory framework under the Act.
- (iv) The registration system and issuance of NWRs had been paper based.
- (v) The monitoring and surveillance system of registered warehouses had been inadequate.

In order to address the above challenges, the Authority, with the approval of the Government, in association with the Department of Food & Public Distribution, the Department of Economic Affairs and the National Institute of Public Finance & Policy (NIPFP), had initiated a Transformation Plan to invigorate the public warehousing ecosystem and significantly improve the post-harvest lending to farmers /depositors against NWRs.

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

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

4.2 Activities undertaken under the Transformation Plan

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

- i) Conducting a Qualitative Survey and three annual Quantitative Surveys to disseminate information on warehousing sector in India.
- ii) Rewriting / framing of Rules / Regulations for simplification of the process of Registration of Warehouses, robust system of inspection of warehouses, mechanism for Grievance Redressal and Dispute Resolution, electronic negotiable warehouse receipt (e-NWR).
- iii) Licensing of Repositories to set up IT-based ecosystem for creation and management of electronic Negotiable Warehouse Receipts (e-NWRs) to be issued by registered warehouses against deposited stocks.
- iv) Deployment of IT ecosystem for WDRA Portal, Online Business processes, Surveillance and Monitoring system, internal automation, etc, by engagement of a System Integrator (SI).

4.3 Activities completed under the Transformation Plan

4.3.1 Qualitative and Quantitative Survey

(a) Qualitative Survey:

The Authority got conducted a Qualitative Survey on warehousing sector in India through National Institute of Public Finance and Policy (NIPFP) covering 11 Districts in 9 States during April – June 2015. The objective was to understand experiences of stakeholders of warehouse ecosystem about warehousing business in different parts of the Country and get insight of Warehouse Receipt Finance Markets and Risk involved.

(b) Quantitative Survey:

The Authority got conducted three Annual Quantitative Surveys through a survey agency viz. M/s TNS India Pvt. Ltd. during the period 2015-2018. The objective was to gather information about the variations within the industry on (i) Infrastructure, (ii) Ownership, (iii) Usage pattern, (iv) Commodity Financing, (v) Concerns of Warehousemen, depositors and lenders.

1st Quantitative Survey 2015-16:

- First annual quantitative survey 2015-16 was conducted during August 2015 – March 2016.

2nd Quantitative Survey 2016-17:

- The Second Quantitative Survey 2016-17 was conducted during June 2016 – October 2016

3rd Quantitative Survey 2017-18:

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

4.3.2 Framing of Rules for Registration of Warehouses.

Under the Transformation plan, for simplification and effective regulations of the registered warehouses and e-NWR system, following rules / regulations / guidelines have been notified / issued :-

- (i) Guidelines on Repositories and Creation and Management of Electronic Negotiable Warehouse Receipts issued on 20.10.2016
- (ii) Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 have been notified by the Government of India on 23.2.2017.
- (iii) Guidelines on empanelment of inspection agencies and inspection of warehouses issued on 03.03.2017/26.12.2018.
- (iv) The Warehousing Development and Regulatory Authority (electronic Negotiable Warehouse Receipts) Regulations, 2017 issued on 29.06.2017.
- (v) Circular on Requirement of Security Deposit (SD) for registration of warehouses, notified on 6th July 2017 and further, revised requirement of security deposit notified on 2nd January 2019.
- (vi) Guidelines on the Redress of Grievances and Resolution of Disputes, 2017 issued on 06.12.2017
- (vii) Guidelines on Corporate Governance for the Repositories registered for Creation and Management of Electronic Negotiable Warehouse Receipts issued 23.04.2019

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

The Authority had licensed to set up two Repository systems for creation and management of e-NWRs issued by registered warehouses, and to ensure confidentiality integrity and availability of information related to e-NWR, enable transfer, pledge and withdrawal as per request of the e-NWR holder.

- M/s CDSL Commodity Repository Ltd (CCRL), sponsored by M.s Central Depository Services Ltd (CDSL), and
- M/s National e-Repository Ltd (NERL), sponsored by National Commodity Derivatives Exchange (NCDEX).

The Authority had launched electronic Negotiable Warehouse Receipt (e-NWR) on 26th September, 2017 to be issued by registered warehouses on the repository system. The Authority issued certificate of registration to both above mentioned Repositories on 26th September, 2017 to commence operations. Repositories started functioning from 26th September, 2017. Repositories have on-boarded the registered warehouses and also engaged Repository Participants (RPs) to extend repository services to the users of the repository system.

The users of the Repository systems are:-

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

Since commencement of operations of Repositories, 3,00,865 e-NWRs have been issued. During the year 2020-21, 88480 e-NWRs have been issued.

Connectivity to Commodity Derivatives Exchanges:-

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

Integration of e-NWR with e-NAM:-

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

4.3.4 IT ecosystem of the Authority

The Authority engaged M/s CMS Computers as the System Integrator (SI) for development and deployment of IT applications of WDRA.

Following online IT-modules have been developed and deployed and are operational.

- (a) WDRA e-Portal- Authority's website <https://www.wdra.gov.in>

- (b) Online Warehouse Registration and Inspection Module
 - Registration of warehouse
 - Inspection of warehouse allotment and reporting
 - Renewal of Registration of warehouse
 - Surrender of Registration of warehouse
 - Cancellation of Registration of warehouses
 - Integration of SMS/E-mail alert for SD Expiry
 - Integration of SMS/E-mail alert for Insurance Expiry
 - Integration of SMS/E-mail alert for Effective Control Expiry
 - Flexible duration facility for Registration/Renewal
 - Addition/Modification of AAR by AR
 - Implementation of E-mail Based Support ticket management:
- (c) Surveillance and Monitoring system,
 - Warehouse Registration reports
 - e-NWR reports
 - WMS quality reports.
 - MIS reports including summary report, detailed report, exception reports and alerts.
- (d) ERP Accounting System (ODOO)
 - Accounting
 - Payroll
 - Asset Inventory Management
- (e) WDRA Grievance Redressal System
- (f) E-learning platform
- (g) Setting up of IT Helpdesk
- (h) Integration of WDRA Portal with repositories
- (i) Introduction of E-Office
 - E-file
 - E-leaves.
 - E-receipts
- (j) Warehouse Management System (WMS)

WDRA portal along with online warehouse registration and Inspection was launched on 26th September, 2017. The online warehouse registration and Inspection module has been made fully functional w.e.f. 1st November, 2017. All above modules are operational.

4.3.5 Development in IT Platform undertaken during 2020-21

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

- (a) Single application for Individual and Non-Individual applicants – February 2021. – This has simplified the process of application for applicant and reduced number of fields required to be filled up.

- (b) Dashboard made available at External User End for reports, alerts, etc. – this will make available information to warehouseman related to his registered warehouses in his user login.
- (c) Network management for alerts, reports –
- (d) Monitoring and surveillance report (total) –

Dashboard Notifications-32

Repository Reports-23

Warehousing Report - 26

Miscellaneous -16

4.3.6 Risk Management and BCP/DR in WDRA

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

WDRA is using Cloud services from C-DAC running from Noida location for deployment of complete IT solutions of WDRA. Along with it, WDRA also hired Disaster Recovery (DR) cloud services from CDAC running from Hyderabad location, thereby mitigating risk of non-availability of services.

Simultaneously, WDRA has hired backup services from CDAC to take regular backup of data on storage media so that data can be recovered from this backed-up data, in case required in emergency situations.

WDRA has made VPN- based access to e-office and web-based secure credential based access to portal for the officials of WDRA to work from home or any other place using Computer/Laptop/Smartphones, thereby mitigating risk in case any eventuality happens at office premises.

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

WDRA has installed CCTV cameras within premises.

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

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

CHAPTER - V

ORGANISATIONAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE

5.1 Organisational Matters of the WDRA:

The sanctioned strength of WDRA as well as the posts filled up as on 31st March, 2021 remained as under:

Table 5.1

Sl. No	Designation of posts	No. of posts sanctioned	No. of posts filled up as on 31 st March, 2021
1	Joint Secretary	1	1 (upgraded as Special Secretary on personal basis)
2	Director	3	1
3	Under Secretary	2	2
4	Deputy Director	9	4
5	Principal Private Secretary	1	-
6	Assistant Director	8	3
7	Section Officer	2	-
8	Assistant	12	1
9	Accountant	1	1
10	Private Secretary	2	1
11	Staff Field Officer	1	-
12	PA/Steno Grade 'D'	2	1
13	Driver	1	1
	Total	45	16

5.2 Vigilance Overview in the Authority.

The Director (Administration & Finance) is functioning as the Chief Vigilance Officer of the Authority. No vigilance case was either contemplated during the year or remained pending in the Authority as on 31.03.2021.

5.3 Implementation of RTI Act, 2005 in the Authority.

Shri Ganesh A. Bakade, Director (Administration & Finance) continued as the CPIO. Shri Deepak Arya, Deputy Director (Legal) was appointed as CAPIO and Shri T.K. Manoj Kumar, Special Secretary, WDRA functioned as the Appellate Authority during the year 2020-21. This information has been displayed on the website of the Authority for the information of general public. A total number of 09 references under RTI Act were received during the year 2020-21 and timely information was provided.

5.4 Official Language Implementation.

Quarterly meetings to review the implementation of official language in the Authority were held under the Chairmanship of the Special Secretary, WDRA on 18th August 2020, 15th December 2020 and 26th March 2021.

Parliament Committee on Official Language had taken a meeting with 9 member offices of Narakas South Delhi-03 including WDRA to discuss and review the progress of Hindi in the said offices on 18.11.2020. Shri Kumar Pal Sharma, Deputy Director, Department of Official Language, Ministry of Home Affairs, Government of India visited WDRA office on 02.03.2021 to review the progressive use of Official Language in WDRA.

Official Language Department, Ministry of Home Affairs had formed a South Delhi-3 NARAKAS group for the Central Government offices situated in South Delhi. The first seminar of this group was held on 16.03.2021 at Indian Institute of Mass Communication (IIM), New Delhi under the Chairmanship of DG, IIM.

Hindi Pakhwada was also organised in the Authority. During the fortnight 14th to 28th September 2020, various competitions were organised for the officials of the Authority. The Pakhwada started by taking a pledge and by planting the saplings in the NCUI campus area, where the Authority office is situated. On the spot poem competition among staff members was organised and prizes were distributed to motivate the staff.

5.5 Celebrations of Swachhta Pakhwada.

In the year 2020-2021 one Swachhta Pakhwada were organized in the Authority from 16th – 28th February, 2021. During this period following activities had been done:

- Pledge was taken during the fortnight and saplings were planted by the officers in the premises of the Authority.
- Cleanliness program was carried out in the office.
- All the warehouses were informed through letters to include the program of cleanliness in their daily life and to carry out the program of cleanliness fortnight from 16th – 28th February, 2021.
- Essay competition was organised in WDRA Office. The topic of which was - Relevance of cleanliness campaign in the context of Covid-19. In which 2/3 employees participated and prizes were also distributed to encourage them. Cleanliness posters were put up in the office premises.
- In Sarvodaya Government School, the awareness about cleanliness was made among the students and students and the special importance of cleanliness during COVID-19 and the importance of following it. Keeping in view the COVID-19, masks were distributed among the students and teachers.
- During the fortnight, outside the premises of the office, public places were planted by the office bearers, so that the purity of the air and the balance of natural things are maintained. All the employees of the office participated in this ethical work.
- Dustbins were installed in the office premises and public places outside the office and people were made aware about maintaining cleanliness in public places.

- Workshop was organized about cleanliness among the office staff, the theme of which was the importance of cleanliness in daily life and its inclusion in day-to-day activities. Avoid using plastic items and plastic bags and also be aware about their recycle. The main points of the workshop were where every citizen was made aware about the cleanliness of the mind, the cleanliness of the body and the cleanliness of the surrounding places. Keeping in view the covid-19, masks were distributed among all the employees.
- In the closing ceremony, all the cleaning workers were rewarded for their encouragement and the special importance of maintaining cleanliness in their daily lives was told by the Chairman, WDRA.
- The Authority motivated MTS and sweepers for keeping office premises clean.



Oath ceremony at WDRA during SwachhataPakhwada



Tree Plantation by Chairman (I/c) during Swachhata Pakhwada in WDRA Office



Tree Plantation Drive during Swachhata Pakhwada in the Campus of WDRA



Cleanliness Drive during Swachhata Pakhwada in the campus of WDRA

5.6 Contribution towards the Prime Minister's CARES Fund:

In order to extend helping hand towards relief and rehabilitation of the people of India who were harshly affected by the COVID-19 Pandemic for the year 2020 causing extensive damage to the life, on the appeal of the Government of India, 15 officers and staff of the Authority contributed a total amount of Rs. 66,294/- (Rupees sixty six thousand two hundred ninety four Only) to the PM CARES Fund expressing their support in the moment of distress/crises. The Cheque for the amount was handed over to the Office of Prime Minister, New Delhi on 30.04.2020 by the Chairman, WDRA with the presence of Member and Special Secretary, WDRA.

5.7 Training of Personnel of the Authority.

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

5.8 Audit of Accounts of the Authority for the year 2020-21

The Grant-in-aid received against sanctioned budget of the Authority for 2020-21 was Rs. 925.00 lakh. Other receipts were Rs. 6.25 lakh (including interest of Rs. 3.85 lakh from PNB). Rs. 130.64 lakh was unspent carried forward from previous year 2019-20. Thus, the total receipt was Rs. 1061.89 lakh. The actual expenditure during the year was Rs. 960.53 lakh. The unutilized amount was Rs.101.36 lakh as on 31st March 2021, which has been carried forward to the next financial year 2021-22.

The financial Statements of the Authority for the financial year ended on 31.03.2021 along with the report of the audit conducted by the Comptroller and Auditor General of India (C&AG) through the Principal Director of Audit (Agriculture, Food & Water Resources), New Delhi for the year 2020-21 are annexed at Annexure-I and II respectively.

The C&AG has not made any major observation on the Financial Statements of the Authority for the year ended 31.03.2021. However, the reply/comments of the Authority on the observations in the Separate Audit Report (SAR) of the (C&AG) are given in Annexure-III.

5.9 Greater use of Digital Technology.

WDRA is a strongly digitised organization and runs a paperless office. The registration of warehouses is entirely online process. The e-office was introduced in 01.01.2018 for e-file process. Online grievance booking system has also been introduced from June 2018. During 2020-21 Video Conferencing facilities were also held in WDRA's office. The enhanced use of IT helped WDRA's functioning during the Covid-19 pandemic.

Annexure-I



ANNUAL STATEMENT OF ACCOUNTS
For the Financial Year 2020-21

NCUI BUILDING
4th Floor, 3, Siri Institutional Area,
August Kranti Marg, HauzKhas
New Delhi-110016

Warehousing Development & Regulatory Authority

FORM A
(See Rule 3)
BALANCE SHEET AS ON 31/03/2021

		Amount (in Rs.)	
Name	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES		281,824,717	277,184,256
Corpus/Capital Fund	1	168,871,084	174,558,567
Corpus/Capital Fund(Opening)		174,558,567	176,913,637
EXCESS/DEFICIT OF INCOME & EXPENDITURE		-5,687,483	-2,355,070
Reserve and Surplus	2	0	0
Earmarked /Endowment Funds	3	0	0
Secured Loans and Borrowings	4	0	0
Unsecured Loans and Borrowings	5	0	0
Deferred Credit Liabilities	6	0	0
Current Liabilities and Provisions	7	112,953,633	102,625,689
ASSETS		281,824,717	277,184,256
Fixed Asset	8	167,237,219	176,763,215
Fixed Asset		167,237,219	176,763,215
Capital Work in Progress		0	0
Investment- From earmarked/endowment funds	9	0	0
Investment-Others	10	0	0
Current Assets, Loans & Advances etc.	11	114,587,498	100,421,041
Miscellaneous Expenditure (to the extent not written off or adjusted)		0	0
Significant Accounting Policies	24	0	0
Contingent Liabilities & Notes on Accounts	25	0	0

For MANOJ MOHAN & ASSOCIATES
Chartered Accountants
FRN - 009195C

CA Manoj Kr. Agrawal
Partner
M. No. 076980

Place : New Delhi
Date : 04.06.2021

P. Kumar

प्रीति कुमार/Priti Kumar
अवर सचिव (प्र. एवं वित्त)/Under Secretary (A&F)
भांडागारण विकास और विनियामक प्राधिकरण
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Harpreet Singh

हरप्रीत सिंह
Harpreet Singh
सदस्य/Member

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P. Srinivas

पी. श्रीनिवास
P. SRINIVAS
CHAIRMAN (I/C)

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Warehousing Development & Regulatory Authority

FORM B (See Rule 3) INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31/03/2021

Amount (in Rs.)			
Name	Schedule	Current Year	Previous Year
(A) INCOME		94,098,874	129,713,514
Income from sales/services	12	0	0
Grants/Subsidies	13	92,500,000	127,976,000
Fees/Subscriptions	14	0	0
Income from Investment (Income on Investment from Earmarked/Endowment fund transferred to funds)	15	0	0
Income from Royalty, Publications etc.	16	0	0
Interest Earned	17	391,261	641,364
Other Income	18	1,207,613	1,096,150
Increase/(Decrease) In stock of finished goods and work in progress	19	0	0
(B) EXPENDITURE		99,786,357	132,068,584
Establishment Expenses	20	34,038,944	29,674,662
Other Administrative Expenses etc.	21	54,698,966	83,915,065
Expenditure on Grants Subsidies etc.	22	0	0
Interest	23	0	0
Depreciation (Net total at the year end corresponding to schedule 8)	8	11,048,447	18,478,857
Balance being excess/(deficit) of income over expenditure (A-B)		-5,687,483	-2,355,070
Transfer to Special Reserve		0	0
Transfer to/from General Reserve		0	0
Balance being surplus/(deficit) carried to Corpus/Capital Fund		-5,687,483	-2,355,070
Significant accounting policies	24	0	0
Contingent liabilities and Notes to Accounts	25	0	0

For MANOJ MOHAN & ASSOCIATES
Chartered Accountants
FRN - 009195C

CA Manoj Kr. Agrawal
Partner
M. No. 076980

Place : New Delhi
Date : 04.06.2021

Harpreet Singh

हरप्रीत सिंह
Harpreet Singh
सदस्य/Member

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P. Prithvi Kumar

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P. Srinivas

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Warehousing Development & Regulatory Authority

SCHEDULE 1 - CORPUS/CAPITAL FUND AS ON 31/03/2021

Name	Amount (in Rs.)	
	Current Year	Previous Year
Corpus/Capital Fund	0	0
20000.01 Corpus/Capital Fund (Opening Balance)	174,558,567	176,913,637
Add. Contribution towards Corpus/Capital Fund	0	0
Add/Deduct. Bal of net income/expenditure transfer from income and expenditure account	-5,687,483	-2,355,070
Balance at the Year End	168,871,084	174,558,567



Priya

प्रीति कुमार/Priya Kumar
अवर सचिव (प्र. एवं वित्त)/Under Secretary (A&F)
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Harpreet Singh

हरप्रीत सिंह
Harpreet Singh
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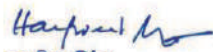
Warehousing Development & Regulatory Authority

SCHEDULE-2 RESERVE AND SURPLUS AS ON 31/03/2021

Amount (in Rs.)		
Name	Current Year	Previous Year
21000.01 Capital Reserve	0	0
As Per Last Account	0	0
Addition during the Year	0	0
Less: Deductions during the year	0	0
21000.02 Revenue Reserve	0	0
As per Last Account	0	0
Addition During the year	0	0
Less: Deductions during the year	0	0
21000.03 Special Reserve	0	0
As per Last Account	0	0
Addition during the year	0	0
Less: Deductions during the year	0	0
21000.04 General Reserve	0	0
As per Last Account	0	0
Addition During the year	0	0
Less: Deductions during the year	0	0
TOTAL	0	0




प्रीति कुमार/Preeti Kumar
अवर सचिव (प्र. एवं वित्त)/Under Secretary (A&F)
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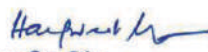
Warehousing Development & Regulatory Authority

SCHEDULE-3 EARMARKED/ENDOWMENT FUND AS ON 31/03/2021

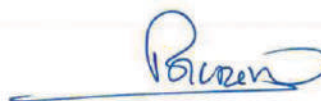
Amount (in Rs.)		
Name	Current Year	Previous Year
(a) Opening Balance of the Funds	0	0
(b) Addition to the Fund	0	0
i. Donations/Grants	0	0
ii. Income from Investment made on account of funds	0	0
iii. Other Addition	0	0
Total c (a+b)	0	0
(d) Utilization/Expenditure towards objective of funds	0	0
(i) Capital Expenditure	0	0
Fixed	0	0
Others	0	0
(ii) Revenue Expenditure	0	0
Salaries, Wages and Allowances etc	0	0
Rent	0	0
Other Administrative expenses	0	0
Utilization/Expenditure Total (d)	0	0
22000.01 Balance at the Year End (c-d)	0	0




प्रीति कुमार/Priti Kumar
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Warehousing Development & Regulatory Authority

SCHEDULE-4 SECURED LOANS AND BORROWINGS AS ON 31/03/2021

Name	Amount (in Rs.)	
	Current Year	Previous Year
23000.01 Central Government (Secured Loan)	0	0
23000.02 State Government (Secured Loan)	0	0
23000.03 Financial Institution (Secured Loan)	0	0
23000.03A Term Loans	0	0
23000.03B Interest accrued and due on term loan	0	0
23000.04 Secured Loan from Banks	0	0
23000.04A Secured Term Loans (Bank)	0	0
23000.04B Interest accrued and due on term loan (Bank)	0	0
23000.04C Other Loans (Bank)	0	0
23000.04D Interest accrued and Due (Others)	0	0
23000.05 Other Institutions and Agencies	0	0
23000.06 Debentures and Bonds	0	0
23000.07 Others	0	0
TOTAL	0	0



Harpreet Singh
हरप्रीत सिंह
Harpreet Singh
सदस्य/Member
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Priti Kumar
प्रीति कुमार/Priti Kumar
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SCHEDULE-5 UNSECURED LOANS AND BORROWINGS AS ON 31/03/2021

Name	Amount (in Rs.)	
	Current Year	Previous Year
24000.01 Central Government (Unsecured Loan)	0	0
24000.02 State Government (Unsecured Loan)	0	0
24000.03 Financial Institution (Unsecured Loan)	0	0
24000.04 Banks (Unsecured Loan)	0	0
24000.04A Term Loans (Unsecured)	0	0
24000.04B Other Loans (Unsecured)	0	0
24000.05 Other Institutions and Agencies	0	0
24000.06 Debentures and Bonds	0	0
24000.07 Fixed Deposits	0	0
24000.08 Others	0	0
TOTAL	0	0



Priti Kumar

प्रीति कुमार/Priti Kumar
अवर सचिव (प्र. एवं वित्त)/Under Secretary (A&F)
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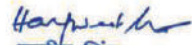
Warehousing Development & Regulatory Authority

SCHEDULE-6 DEFERRED CREDIT LIABILITIES AS ON 31/03/2021

Name	Amount (in Rs.)	
	Current Year	Previous Year
25000.01 Acceptance Secured by Hypothecation of Capital Equipment and Assets	0	0
25000.02 Others	0	0
TOTAL	0	0
Note: Amount due within one year	0	0



प्रीति कुमार/Priti Kumar
अवर सचिव (प्र. एवं वित्त)/Under Secretary (A&F)
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Warehousing Development & Regulatory Authority

SCHEDULE-7 CURRENT LIABILITIES AND PROVISIONS AS ON 31/03/2021

Amount (in Rs.)		
Name	Current Year	Previous Year
26000.01 Current Liabilities	110,306,968	96,682,464
26000.01A Acceptance	0	0
26000.01B Sundry Creditors	93,083,457	79,321,104
26000.01BA Sundry Creditors for Goods	0	0
26000.01BB Sundry Creditors Others	93,083,457	79,321,104
26000.01BB1 Sundry Creditors Others (BECIL)	1,436,064	1,436,064
26000.01BB2 Sundry Creditors Others (Post Master)	0	0
26000.01BB3 Sundry Creditors Others (Others)	1,798,411	3,558,108
26000.01BB4 Sundry Payble	89,848,982	74,326,932
26000.01C Advances Received	0	0
26000.01D Interest Accrued but not due on	0	0
26000.01DA Secured Loans/Borrowings	0	0
26000.01DB Unsecured Loans/Borrowings	0	0
26000.01E Statutory Liabilities	614,694	814,282
26000.01EA Statutory Liability-Overdue	0	0
26000.01EB TDS	614,694	814,282
26000.01EBA TDS-Salary	512,574	502,484
26000.01EBB TDS-Others	102,120	311,798
26000.01EBC GST-TDS	0	0
26000.01F Other Current Liabilities	16,608,817	16,547,078
26000.01FA Security Deposit	11,447,558	11,911,278
26000.01FB Earnest Money Deposit (EMD)	0	10,000
26000.01FC Stale Cheque Pending for Re-issue	3,000	3,000
26000.01FD Salary Payable	2,396,139	2,066,308
26000.01FE Withheld from Party's Bills	100,000	0
26000.01FF Leave Salary Contribution Payable	2,662,120	2,556,492
26000.01FG Other Liabilities	0	0
26000.01FGA PM/CM Relief Fund	0	0
26000.01FH NPS/Pension Contribution Payable	0	0
26000.02 Provision for Expenses	2,646,665	5,943,225
26000.02A Provision for Taxation	0	0
26000.02B Provision for Gratuity	370,927	276,291
26000.02C Provision for Superannuation/Pension	0	0
26000.02D Provision for Accumulated Leave Encashment	375,919	285,696
26000.02E Provision for Trade Warranties/Claims	0	0



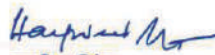



Warehousing Development & Regulatory Authority

Name	Current Year	Previous Year
26000.02F Provisions for Unpaid Expenses	1,899,819	5,381,238
26000.02FA Provisions for Telephone Expenses	26,300	26,711
26000.02FB Provisions for Audit Fee	263,720	253,100
26000.02FC Provisions for Rent, Rates and Taxes	0	0
26000.02FD Provisions for Inspection system in Warehouses	355,000	700,000
26000.02FE Provisions for Newspapers & Periodicals	15,600	15,115
26000.02FF Provisions for Training of Warehouseman	0	2,360,000
26000.02FG Provisions for Miscellaneous Expenses	1,086,131	560,002
26000.02FH Provision for Professional Charges	10,000	73,440
26000.02FI Provision for Outsourced Manpower (DEO)	0	0
26000.02FJ Provision for Repair & Maintenance Exp.	84,068	22,300
26000.02FK Provisions for Farmers Awareness	59,000	1,370,570
TOTAL	112,953,633	102,625,689




प्रीति कुमार/Priti Kumar
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WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY										
FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2021										
S. No.	Description	Factor	Cost/valuation at beginning of the year	Addition (more than 180 days)	Deduction during the year	Cost/valuation at the year end	Depreciation as at beginning of the year	Depreciation during the year	Total depreciation upto the year end	NET as at the current year end (WDV)
1	A. Fixed Asset:									
2	1. LAND									
3	a) Freehold									
4	b) Leasehold									
5	2. Buildings									
6	a) Freehold Land									
7	b) Leasehold Land	56 Years	174200000			174200000	12442858	3110714	15553572	158646428
8	c) Ownership Flats/Premises									
9	d) Superstructures on land not belonging to the entity	40%	19357676			19357676	19357675		19357675	1
10	3. Plant, Machinery & Equipments	15%	5124153	9700		5133853	2889070	661612	3550682	1583171
11	4. Vehicles	15%	703433			703433	703432		703432	1
12	5. Furniture & Fixtures	10%	5155768			5155768	1894642	509637	2404279	2751489
13	6. Office Equipment	15%	928674			1112643	462025	126332	443569	669074
14	7. Computer & Peripheral	40%	2930944			3745825	2749644	344202	3093846	651979
15	8. Electric Installation	15%	122321			122321	110945	2935	113880	8441
16	9. Library Books	40%	102099	4500	12719	119318	101857	17201	119058	260
17	10. Tubewells & W Supply									
18	11. Software	40%	27063413	351894		27415307	18213118	6275814	24488932	2926375
19	Total of A		235688481	14200	1524340	237066144	58925266	11048447	69828925	167237219
20	B. Capital Work in Progress									
21	Total (A + B)		235688481	14200	1524340	237066144	58925266	11048447	69828925	167237219



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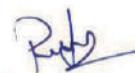
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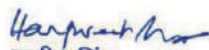
Warehousing Development & Regulatory Authority

SCHEDULE-9 INVESTMENT FROM EARMARKED/ENDOWMENT FUND AS ON 31/03/2021

Amount (in Rs.)		
Name	Current Year	Previous Year
11000.01 In Government Securities	0	0
11000.02 Other Approved Securities	0	0
11000.03 Share	0	0
11000.04 Debentures and Bonds	0	0
11000.05 Subsidiaries and Joint Venture	0	0
11000.06 Other (Fixed Deposit)	0	0
TOTAL	0	0

प्रीति कुमार/Preeti Kumar
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Warehousing Development & Regulatory Authority

SCHEDULE-10 INVESTMENT - OTHERS AS ON 31/03/2021

Amount (in Rs.)

Name	Current Year	Previous Year
12000.01 In Government Securities	0	0
12000.02 Other Approved Securities	0	0
12000.03 Shares	0	0
12000.04 Debentures and Bonds	0	0
12000.05 Subsidiaries and Joint Ventures	0	0
12000.06 Others	0	0
TOTAL	0	0



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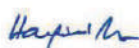

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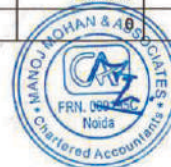
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Warehousing Development & Regulatory Authority

SCHEDULE-11 CURRENT ASSETS, LOANS & ADVANCES ETC. AS ON 31/03/2021

Name	Amount (in Rs.)	
	Current Year	Previous Year
(A) 13000.01 Current Assets	108,279,351	95,391,291
13000.01A Inventories	0	0
13000.01AA Stores and Spares	0	0
13000.01AB Loose Tools	0	0
13000.01AC Stock in Trade	0	0
13000.01AD Finished Goods	0	0
13000.01AE Work in Progress	0	0
13000.01AF Raw Materials	0	0
13000.01B Sundry Debtors	0	0
13000.01C Cash Balance in Hand (Including Cheque/Draft and Imprest)	0	7,165
13000.01CA Imprest Cash	0	0
13000.01CB Temporary Advance	0	7,165
13000.01CC Cheque/Draft in Hand	0	0
13000.01D Bank Balance	108,279,351	95,384,126
13000.01DA With Schedule Banks	108,279,351	95,384,126
13000.01DAA On Current Account (Oriental Bank of Commerce)	10,136,491	13,063,891
13000.01DAB On Deposit Account (Includes Margin Money)	561,987	542,234
13000.01DAC On Saving Account (Canara Bank)	97,580,873	81,778,001
13000.01DB With Non- Schedule Banks	0	0
13000.01DBA On Current Account	0	0
13000.01DBB On Deposit Account	0	0
13000.01DBC On Saving Account	0	0
13000.01E Post Office Saving Account	0	0
(B) 13000.02 Loan, Advances and Other Assets	6,308,147	5,029,750
13000.02A Loans	42,000	220,727
13000.02AA Loan to staff	42,000	220,727
13000.02AA1 TA Advance	0	4,727
13000.02AA2 LTC Advance	0	216,000
13000.02AA3E Other Advance	42,000	0
13000.02AB Other Entities Engaged in Activities/Objective Similar to That Entity	0	0
13000.02AC Other	0	0
13000.02B Adv & Other Recoverable in Cash/ Kind or for Value to be Received	2,620,948	323,817
13000.02BA On Capital Account	0	0
13000.02BB Prepayments (Prepaid Expenses)	368,963	312,227
13000.02BC Security Deposit Made by WDRA		0



Warehousing Development & Regulatory Authority

Name	Current Year	Previous Year
13000.02BD EMD made by WDRA	0	0
13000.02BE Advance to Others (Suppliers)	2,251,985	11,590
13000.02BF Sundry Recoverable	0	0
13000.02C Income Accrued	3,645,199	4,485,206
13000.02CA On Investment from Earmarked/Endowment Fund	0	0
13000.02CB Accrued on Investment - Others	0	0
13000.02CC Accrued on Loan and Advances	0	0
13000.02CD Others (Includes income due unrealized)	0	0
13000.02CE Accrued Interest	3,645,199	4,485,206
13000.02D Claim Receivable	0	0
TOTAL (A+B)	114,587,498	100,421,041



Priya

प्रीति कुमार/Priti Kumar
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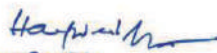
Warehousing Development & Regulatory Authority

SCHEDULE-12 INCOME FROM SALES/SERVICES FOR THE PERIOD ENDED ON 31/03/2021

Amount (in Rs.)		
Name	Current Year	Previous Year
30000.01 Income from Sales	0	0
30000.01A Sales of Finished Goods	0	0
30000.01B Sale of Raw Material	0	0
30000.01C Sale of Scraps	0	0
30000.02 Income from Services	0	0
30000.02A Labour and Processing Charges	0	0
30000.02B Professional/Consultancy Charges	0	0
30000.02C Agency Commission and Brokerage	0	0
30000.02D Maintenance Services (Equipment/Property)	0	0
30000.02E Others	0	0
TOTAL	0	0




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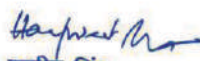
Warehousing Development & Regulatory Authority

SCHEDULE-13 GRANT/SUBSIDIES FOR THE PERIOD ENDED ON 31/03/2021

Amount (in Rs.)		
Name	Current Year	Previous Year
31000.01 Central Government (Min. of CAF & PD)	92,500,000	127,976,000
31000.01A Grant In Aid for Salary Head	32,500,000	33,024,000
31000.01B Grant In Aid for General Head	60,000,000	94,952,000
31000.02 State Government	0	0
31000.03 Government Agencies	0	0
31000.04 Institutions/Welfare Bodies	0	0
31000.05 International Organisation	0	0
TOTAL	92,500,000	127,976,000



प्रीति कुमार/Preeti Kumar
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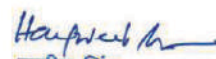
Warehousing Development & Regulatory Authority

SCHEDULE-14 FEES/SUBSCRIPTIONS FOR THE PERIOD ENDED ON 31/03/2021

Amount (in Rs.)		
Name	Current Year	Previous Year
32000.01 Entrance Fee	0	0
32000.02 Fees/Subscriptions	0	0
32000.03 Seminar/program Fees	0	0
32000.04 Consultancy Fees	0	0
32000.05 Inspection Agency Empanelment Fees	0	0
32000.06 Other Fees	0	0
TOTAL	0	0




प्रीति कुमार/Priti Kumar
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Warehousing Development & Regulatory Authority

SCHEDULE-15 INCOME FROM INVESTMENT FOR THE PERIOD ENDED ON 31/03/2021

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



P. Kumar

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Harpreet Singh

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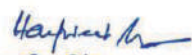


Warehousing Development & Regulatory Authority

SCHEDULE-16 INCOME FROM ROYALTY, PUBLICATION ETC. FOR THE PERIOD ENDED ON 31/03/2021

Amount (in Rs.)		
Name	Current Year	Previous Year
34000.01 Income from Royalty	0	0
34000.02 Income from Publications	0	0
34000.03 Others	0	0
TOTAL	0	0




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SCHEDULE-17 INTEREST EARNED FOR THE PERIOD ENDED ON 31/03/2021

Amount (in Rs.)		
Name	Current Year	Previous Year
35000.01 Interest on Term Deposits	32,937	27,097
35000.01A From Schedule Bank	32,937	27,097
35000.01B From Non- Schedule Bank	0	0
35000.01C From Institutions	0	0
35000.01D From Others	0	0
35000.02 Interest on Saving Accounts	358,324	614,267
35000.02A From Schedule Bank	358,324	614,267
35000.02A1 Interest from OBC (Savings)	358,324	614,267
35000.02A2 Interest from Canara Bank (Savings)	0	0
35000.02B From Non-Schedule Bank	0	0
35000.02C Interest from Post Office Saving Accounts	0	0
35000.02D Interest Others	0	0
35000.03 Interest from Loans	0	0
35000.03A Int. on loan from Employee/Staff	0	0
35000.03B Int. on loan (Others)	0	0
35000.04 Interest on Others (OBC Current A/c)	0	0
TOTAL	391,261	641,364



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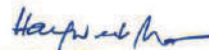
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SCHEDULE-18 OTHER INCOME FOR THE PERIOD ENDED ON 31/03/2021

Name	Amount (in Rs.)	
	Current Year	Previous Year
36000.01 Profit on Sale/Disposal of Assets	5,097	9,847
36000.01A Profit on Sale/Disposal of Owned Assets	5,097	9,847
36000.01B Profit on Sale/Disposal of assets acquired out of Grants or received free of cost	0	0
36000.02 Income from Export Incentives Realized	0	0
36000.03 Fee for Miscellaneous Services	0	0
36000.04 Prior Period Income	0	0
36000.05 Excess Provision/Liabilities Written Back	1,192,516	1,080,513
36000.06 Miscellaneous Income	10,000	5,790
36000.07 Receipts against Penalty	0	0
36000.07A Penalty - Repository	0	0
36000.07B Penalty - Warehousemen	0	0
36000.07C Penalty - Others	0	0
TOTAL	1,207,613	1,096,150




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Warehousing Development & Regulatory Authority

SCHEDULE-19 INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS FOR THE PERIOD ENDED ON 31/03/2021

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



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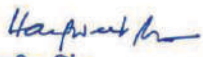
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Warehousing Development & Regulatory Authority

SCHEDULE-20 ESTABLISHMENT EXPENSES FOR THE PERIOD ENDED ON 31/03/2021

Name	Amount (in Rs.)	
	Current Year	Previous Year
40000.01 Salary and Wages	28,941,492	24,568,211
40000.01A Basic Pay	22,606,484	19,026,374
40000.01B Dearness Allowance (DA)	2,226,457	1,811,384
40000.01C Transport Allowance	914,955	822,263
40000.01D HRA	3,143,234	2,771,995
40000.01E Deputation Expenses	50,362	136,195
40000.02 Allowances and Bonus	267,679	207,630
40000.03 Employer Contribution to Provide Fund	281,959	215,714
40000.04 Contribution to Other Fund	0	0
40000.05 Medical Facility	355,797	140,497
40000.06 Expenses on Employment Retirement and Terminal Benefits	184,859	19,753
40000.06A Retirement Benefit-Gratuity (WDRA)	94,636	-15,963
40000.06B Retirement Benefit-Leave Encasement (WDRA)	90,223	35,716
40000.07 Other Employee Expenses	2,957,554	3,509,277
40000.07A Leave Encashment	140,790	649,826
40000.07B Leave Salary Contribution	2,664,221	2,556,492
40000.07C Leave Travel Concession	152,543	302,959
40000.08 Other Expenses	31,000	26,500
40000.09 Employer Contribution to NPS/Pension	941,991	914,542
40000.10 Gratuity Contribution (On Deputation)	76,613	72,538
TOTAL	34,038,944	29,674,662




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Warehousing Development & Regulatory Authority

SCHEDULE-21 OTHER ADMINISTRATIVE EXPENSES ETC. FOR THE PERIOD ENDED ON 31/03/2021

Name	Amount (in Rs.)	
	Current Year	Previous Year
41000.01 Purchase	0	0
41000.02 Labour and Processing Expenses	0	0
41000.03 Cartage and Carriage Inward	0	0
41000.04 Electricity and Water Charges	1,161,851	1,157,220
41000.05 Insurance	11,992	12,977
41000.06 Repairs and Maintenance	852,188	767,638
41000.07 Office Expenses	343,518	299,575
41000.08 Rent, Rates, Taxes	25,000	6,250
41000.09 Vehicles, Running and Maintenance	79,008	119,064
41000.10 Postage, Telephone and Communication Charges	718,644	730,233
41000.11 Printing and Stationery	445,050	1,109,650
41000.12 Travelling and Conveyance Expenses	967,661	2,651,082
41000.12A TA/DA Expenses	207,379	1,678,085
41000.12B Local Conveyance Expenses	55,777	50,690
41000.12D Taxi Hiring Charges	704,505	922,307
41000.13 Expenses on Training and Awareness Programme / Seminar	11,902,437	13,151,638
41000.13A Training of Warehousemen	3,318,461	5,343,250
41000.13B Awareness Programme of Farmers	8,507,451	7,802,463
41000.13C Seminar Conference and Workshop	76,525	5,925
41000.14 Subscription Expenses	0	3,040
41000.15 Sponsorship Fees	0	0
41000.16 Auditors Remuneration	253,100	242,480
41000.17 Expenses on System Inspection of Warehouse	7,230,145	13,283,999
41000.18 Professional Charges	6,398,009	6,089,137
41000.19 Provision for Bad and Doubtful Debts/Advances	0	0
41000.20 Irrevocable Balance Written-Off	0	0
41000.21 Studies	0	14,363,085
41000.21B Transformation plan for WDRA	0	14,363,085
41000.22 Foundation Day Celebration Expenses	2,576	0
41000.23 Outsource Manpower (DEO) Expenses	5,032,696	4,891,860
41000.24 Advertisement and Publicity	375,413	534,803
41000.25 Legal Expenses	0	0
41000.26 Bank Charges	2,221	177
41000.27 Other Expenses	680,925	470,007
41000.27A Misc. Exp.	680,925	470,006



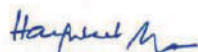



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Name	Current Year	Previous Year
41000.27B Loss on disposal/sale of owned Assets	0	1
41000.28 Newspaper & Periodicals	93,367	85,786
41000.29 Paise Rounded off	0	0
41000.30 Prior Period Expenses	1,392,576	8,962,540
41000.31 Software O & M expenses	9,342,609	6,997,074
41000.32 CLOUD SERVICE EXPENSES	7,387,980	7,985,750
TOTAL	54,698,966	83,915,065




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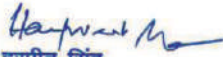
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SCHEDULE-22 EXPENDITURE ON GRANTS SUBSIDIES ETC. FOR THE PERIOD ENDED ON 31/03/2021

Amount (in Rs.)		
Name	Current Year	Previous Year
(a) 42000.01 Grant given to Institution/Organisations	0	0
(b) 42000.02 Subsidies given to Institution/Organisation	0	0
TOTAL	0	0




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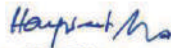
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SCHEDULE-23 INTEREST PAID FOR THE PERIOD ENDED ON 31/03/2021

Amount (in Rs.)		
Name	Current Year	Previous Year
(a) 43000.01 Interest Paid on Fixed Loans	0	0
(b) 43000.02 Interest Paid On other Loans	0	0
(c) 43000.03 Interest Paid - Others	0	0
TOTAL	0	0




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Warehousing Development & Regulatory Authority

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

- The financial statements have been prepared in the prescribed form of Accounts as per the Warehousing (Development and Regulatory) Authority Annual Statement of Accounts and Records Rules, 2010.
- Accounts have been prepared on accrual basis for the current year i.e. 2020-21.

2. INVENTORY VALUATION

Stores and spares (including machinery spares) are valued at cost.

3. FIXED ASSETS

Fixed assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.

4. DEPRECIATION

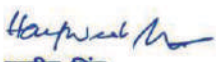
- Depreciation is provided on straight line method as per rates specified in the Income Tax Act, 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets.
- Assets costing Rs. 5,000 or less each are fully provided.

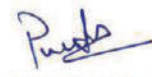
5. GOVERNMENT GRANTS/SUBSIDIES

Government grants/subsidies are accounted on realization basis.



Place : New Delhi
Date : 04.06.2021


हरप्रीत सिंह
Harpreet Singh
सदस्य/Member
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
भारत सरकार/Government of India
हौज खास, नई दिल्ली-110016
Hauz Khas, New Delhi-110016


प्रीति कुमार/Priti Kumar
अवर सचिव (प्र. एवं वित्त)/Under Secretary (A&F)
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development & Regulatory Authority
उपमंत्रालय भवन, खाद्य एवं सार्वजनिक वितरण विभाग
Ministry of Consumer Affairs, Food and Public Distribution
भारत सरकार/Government of India
हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16


पी. श्रीनिवास
P. SRINIVAS
CHAIRMAN (I/C)
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
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Hauz Khas, New Delhi-110016

Warehousing Development & Regulatory Authority

SCHEDULE 25 - NOTES TO ACCOUNTS

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED ON 31ST MARCH 2021.

1. As per Section 49 of Warehousing (Development and Regulation) Act, 2007, the Warehousing Development and Regulatory Authority (WDRA) is not liable to pay wealth-tax, income tax or any other tax in respect of their wealth, income, profits or gains derived
2. Section 37 of the Warehousing (Regulatory and Development) Act, 2007 provides that there shall be constituted a fund to be called the Warehousing Development and Regulatory Authority Fund and all Central Government grants, fees, charges received by the Authority, all sums received by the Authority from such other sources as may be decided by the Central Government, and all sums realized by way of penalties under this Act shall be credited thereto. However as per accounting procedure advised by Office of Controller General of Accounts (CGA) and concurred by the Office of the Comptroller and Auditor General of India (CAG), all receipts of Authority will be credited to Consolidated Fund of India (CFI) under the minor head "105-Warehousing Development and Regulation receipts" below the Major Head "0408-Food Storage and Warehousing". The above accounting procedure is not in tune with the provisions of the Act. The amount received by the Authority against all receipts including Fee and Security Deposit from the warehouses and accreditation agencies/inspection agencies and interest earned thereon from Canara Bank etc. are being deposited in Canara Bank account and has been recorded under the Head 'Current Liabilities'. No expenditure is being done from this amount deposited in Canara Bank.

The amount received on account of warehouse registration fee, security deposit, accreditation/inspection agency registration money/security deposit, interest thereon from Canara Bank, receipts from issue of NWR books, renewal fee etc. have been shown under the headings "Interest received", "Fees & Subscription" and "Other Income" in the Receipts and Payments Account.

The Authority had written to the Department of Food and Public Distribution (DF&PD) to enquire from the Ministry of Finance and the Ministry of Corporate Affairs about the deposit of receipts similar to that of the SEBI, IRDA, PFRDA and CCI in the funds created at the Authority level. It was also requested that rather than insisting WDRA to deposit all the receipts in the Government Accounts (Consolidated Fund of India), the DF&PD may take up with CGA/CAG for creation of WDRA Fund and deposit of all receipts in it as per the provision of the Act. The DF&PD had not concurred to it comparing WDRA with constitutional bodies such as Office of CAG, Supreme Court, UPSC etc. WDRA again requested the DF&PD to reconsider the matter and take up with the Department of Economic Affairs since the constitutional bodies with which the WDRA has been compared enjoy the specific provisions under Article 112 and 315 of the Constitution of India having their expenditure charged to the Consolidated Fund of India. As such, their autonomy is different and protected under these articles of the Constitution of India.

The DF&PD had taken up the issue with the Department of Economic Affairs (DoEA), GOI. The DoEA vide its letter dated 16.07.2018 informed the accounting procedure to adopt by WDRA in this regard which suggest that all other receipts in the form of fees, income, charges etc. would be deposited in the WDRA Fund in Public Account of India after meeting operational requirements on monthly basis. The grants from Government would also be deposited in this Fund. For meeting its requirements, WDRA shall withdraw from this Fund in Public Account after making requisition to CA/CCA of DF&PD.

WDRA agreed to the proposed accounting procedure of DEA to constitute WDRA Fund in Public Account of India and proposed to deposit all its receipts in WDRA Fund Public Account of India till WDRA becomes self-sufficient. WDRA will utilise grants received from the Government for the expenditure on its activities and thereafter withdraw from WDRA Fund for any additional requirement by making request to CCA/CA of DF&PD. On acquiring self sufficiency, WDRA will meet its expenses from the receipts and deposit(except refundable security deposit/EMD) the balance to WDRA Fund in Public Account every month. Further, WDRA has not agreed for deposit of Government Grants to Public Accounts but to deposit in separate bank account maintained by WDRA for deposit of Govt. Grants and for receipts. It is also agreed by WDRA to deposit all sum realised by way of penalties and fines to Consolidated Fund of India (CFI). However operationalisation of this requires the amendment to WD&R Act, 2007. In this regard, the proposal for amendment to WD&R Act, 2007 is already submitted to the DF&PD. Till then the penalties and fines shall be deposited in separate bank account maintained by WDRA and transfer to CFI after notification of said amendment to WD&R Act.

In brief, WDRA had agreed to the following:-

- a. WDRA would deposit its receipts every month in Public Accounts under WDRA Fund and meet its operational requirements from Grants-in-Aid. The amount so deposited in the Public Account may be made available to WDRA expeditiously to meet its expenses as and when requested.
- b. It was suggested by WDRA that in compliance to provisions of Section 37(1)(a) of the WD&R Act, 2007, the Grants-in-Aid shall be deposited in the WDRA Fund in the Public Account and immediately transferred to WDRA's bank account for meeting expenses.
- c. The sums realized as penalties & fines will be credited to CFI as suggested by MoF. However, this requires amendment to WD&R Act, 2007. The detailed proposal for Act Amendment has already been sent to DF&PD. After amendment in Act,






Warehousing Development & Regulatory Authority

amount so collected if any, will be remitted to CFI.

WDRA has again taken up the issue with the DFPD vide letter dated 25.3.2021. The reply of the DF&PD is awaited.

3. The cost of stationary and printing being consumables have been charged to revenue expenditure.
4. Capital Expenditure on purchase of the fixed assets made in connection with the discharge of the functions of the Authority has been shown as utilization of fund in Utilization Certificate whereas it is kept as fixed assets in the Books of Account and depreciation thereon is charged to Income & Expenditure Account.
5. Amount received as Grants-in-Aid from Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, Government of India, is accounted under the head Grant/Subsidies. Surplus/Deficit of Income over revenue expenditure is transferred to Corpus/Capital Fund.
6. The Accounts are maintained on accrual basis of Accounting whereas Receipts & Payments account is prepared as per Cash Basis. The difference in Establishment & Administrative Expense of Income & Expenditure Account and Receipts & Payment Account is due to payment yet to be made.

Establishment Expenses (Amount in Rs.)

Particular	For the Year 2020-21	For the Year 2019-20
Establishment Expenses (As Per Schedule 20)	3,40,38,944	2,96,74,662
Less:- Closing Establishment Liabilities	58,56,763	53,61,453
Less:-Opening Establishment Assets	NIL	NIL
Net Payment	2,81,82,181	2,43,13,209

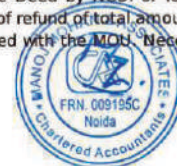
Administrative Expenses (Amount in Rs.)

Particular	For the Year 2020-21	For the Year 2019-20
Administrative Expenses (As Per Schedule 21)	5,46,98,966	8,39,15,065
Less:- Closing Administrative Liabilities	38,80,248	1,34,84,904
Less:-Opening Administrative Assets	3,12,227	3,01,955
Net Payment	5,05,06,491	7,01,28,206

7. The WDRA has entered into Memorandum of Understanding (MOU) on 30th March, 2016 with National Cooperative Union of India (NCUI) for taking office premises on lease of 56 years (from the date of occupation) on the 4th Floor of NCUI building at 3, Siri Institutional Area, August Kranti Marg, New Delhi-110016. WDRA has paid a sum of Rs.17.42 Crore. Out of Rs 17.42 Crore, Rs. 11.32 Crore has been contributed to Corpus fund for Agricultural Development through Cooperatives and Rs.6.10 crore is paid as lease premium.

8. As per MOU dated 30th March, 2016, it has been agreed between the parties that if the period of tenancy is reduced/shortened (from the agreed period of 56 years) on account of inability or refusal to obtain permission of Income Tax Authorities, Delhi Development Authority or failure/ refusal of Registration of the Lease Deed by NCUI or for any other reason whatsoever, then in the said eventuality, the NCUI shall pay to the WDRA by way of refund of total amount paid, the sum equivalent to the unexpired lease period in the worksheet, as per the sheet attached with the MOU. Necessary lease deed between NCUI and WDRA has been registered on 1st February, 2019.





Warehousing Development & Regulatory Authority

9. Provisions for Gratuity and Leave Encashment in respect of regular employees have been made on the basis of actuarial valuation report. Assumption considered in the valuation are as under:-

1. Membership Data	
Number of Members	2
Total monthly salary	Rs. 1.59 Lakh
Average Past Service (Years)	4.13
Average age (Years)	52.01
2. Valuation Method	Projected Unit Credit Method
3. Actuarial Assumption	
Mortality Rate	100% of IALM (2012-14) rates have been assumed
Discount Rate	6.43 % p.a.
Salary Escalation	8%
Benefit Value (Gratuity ceiling)	Rs. 20,00,000

10. The fully depreciated assets have been kept with written down value (WDV) of Rs. 1/- to recognise in the books of accounts.
11. All the income earned by WDRA during the financial year has been shown as liability and transferred to Sundry Payable Account under schedule -7 in view of CAG observation being payable to Government of India. (Refer sl. No.2 above)
12. Interest earned as shown in Schedule 17 is interest received in the bank account maintained with the Oriental Bank of Commerce Bank.
13. Security Deposit received from the warehousemen in the form of FDRs/Bank Guarantees/I-Bonds as on 31.3.2021 is Rs. 71.41 crore.
14. Opening balances/ Corresponding Figures for previous year have been regrouped/ rearranged/re- cast wherever necessary.



Place : New Delhi
Date : 04.06.2021

Harpreet Singh

हरप्रीत सिंह
Harpreet Singh
सदस्य/Member

भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
भारत सरकार/Government of India
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Hauz Khas, New Delhi-110016

Priti Kumar

प्रीति कुमार/Priti Kumar
अवर सचिव (प्र. एवं वित्त)/Under Secretary (A&F)
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Ministry of Consumer Affairs, Food and Public Distribution
भारत सरकार/Government of India
हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

P. Srinivas

पी. श्रीनिवास
P. SRINIVAS
CHAIRMAN (I/C)

भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
भारत सरकार / Government of India
हौज खास, नई दिल्ली-110016
Hauz Khas, New Delhi-110016

Place : New Delhi
Date : 04.08.2021

WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY 4th Floor, NCUI Building, August Kranti Marg, Hauz Khas, New Delhi					
RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED ON 31.03.2021					
RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. OPENING BALANCES			I. EXPENSES		
a) Cash in hand	-	-	a) Establishment Expenses *	26,182,181	24,313,209
b) Bank Balance	-	-	(Corresponding to Schedule 20)		
i) In Current Account (OBC)	13,093,891	5,212,135	b) Administrative Expenses *	50,506,491	70,128,206
ii) In Deposit Account (Savings)	542,234	-	(Corresponding to Schedule 21)		
iii) Saving Account (Canara Bank)	81,778,001	68,181,975	II. Payments made against funds for various projects		
II. GRANT RECEIVED			a) Investments made		
a) From Govt. of India	32,600,000	33,024,000	b) Out of Own Funds (Investments-Others)		
i) In Salary Fund	80,000,000	94,862,000	III. Expenditure on Fixed Assets and Capital Work-in-Progress		
ii) In General Fund	-	-	a) Purchase of Fixed Assets	1,517,354	8,178,849
b) From State Govts.	-	-	b) Expenditure on Capital Work-in-Progress	-	-
c) From Other Sources (Details)	-	-	V. Refunds of Surplus Money/Loans		
(Grants for capital and revenue exp. To be shown separate a/c.)	-	-	a) To the Govt. Of India	-	-
III. INCOME FROM SALES & SERVICE			b) To the State Govt.	-	-
a) Income from sales	-	-	c) To other Providers of Funds	-	-
b) Income from Service	-	-	VI. Interest Paid		
IV. INCOME FROM INVESTMENT			VII. Other Payments		
a) Earnmarked/Endowment Funds	-	-	- Advance to Others (Suppliers)	2,240,395	538
b) Own Funds (Other Investment)	-	-	- Preparations	308,903	306,506
V. INCOME FROM ROYALTY ETC.			- TA Advance	-	4,727
a) Royalty	-	-	- LTC Advance	-	213,900
b) Publication	-	-	- Other Advance	42,000	7,165
c) Others	-	-	- Temporary Advance	-	-
VI. INTEREST RECEIVED			- Temporary Advance-refundable	-	-
a) On Term Deposit	-	-	- Refund of EMD	-	-
b) On Bank Deposits (Savings)	-	-	- Refund of Security Deposit	476,800	1,346,508
i) OBC	385,421	614,267	- Refund of off	-	-
ii) Canara Bank	5,607,708	1,126,928	- Refund of Warehouse/Inspection Agency Reg./Renewal Fees(Sundry Payable)	165,000	126,000
iii) Other Banks	-	-	- Payment to Other Opening Current Liability	13,178,394	17,008,177
c) On Loans and Advances	-	-			
d) On Others	-	-			
VII. FEE & SUBSCRIPTIONS					
i) Entrance Fee	-	-	VIII. Closing Balances		
ii) Annual Fee/Subscription	2,000,000	2,100,000	a) Cash in Hand	-	-
iii) Warehouse/Inspection Agency Reg./Renewal Fees	8,786,455	10,771,166	b) i) In current Accounts (OBC)	10,136,491	13,093,891
iv) Seminar Prog. Fee	-	-	iii) In Deposits Accounts(Fixed Deposit)	561,987	542,234
v) Consultancy Fee	-	-	iii) Saving Accounts (Canara Bank)	97,580,873	81,778,001
vi) Inspection Agency Empowerment Fee	50,000	30,000			
vii) Other Fee	-	-			
VIII. OTHER INCOME					
i) Misc Receipts	7,850	6,539			
ii) EMD	-	-			
iii) Security Deposit	13,140	-			
iv) Scale cheque	-	-			
v) Receipts against refund of Advance	4,727	-			
LTC Advance	228,597	-			
Other Advance	7,165	-			
Temporary Advance	-	-			
Total	204,976,989	217,018,909	Total	204,976,989	217,018,909



Prakash
Prakash

Harpreet Singh
Harpreet Singh

P. Srinivas
P. Srinivas

प्री. श्रीनिवास
P. SRINIVAS
CHAIRMAN (I/C)
भांडागारण विकास और विनियामक प्राधिकरण
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Hauz Khas, New Delhi-110016

*refer Note No. 8 of Schedule 25
**refer Note No. 8 of Schedule 25

Annexure-II

SEPARATE AUDIT REPORT OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF WAREHOUSING DEVELOPMENT & REGULATORY AUTHORITY, NEW DELHI FOR THE YEAR ENDED 31 MARCH 2021

We have audited the attached Balance Sheet of Warehousing Development & Regulatory Authority (WDRA), New Delhi as at 31 March, 2021 and the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 38(2) of Warehousing (Development and Regulation) Act, 2007 (37 of 2007). These financial statements are the responsibility of the Warehousing Development & Regulatory Authority's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit's observations on financial transactions with regard to compliance with the Laws, Rules and regulations (Propriety and Regularity) and efficiency-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 purposes of our audit;
- ii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are drawn up in the format as prescribed by the Ministry of Finance, Government of India.
- iii) In our opinion, proper books of accounts and other relevant records have been maintained by Warehousing Development & Regulatory Authority as required under section 38 (1) of the Warehousing (Development and Regulation) Act, 2007 in so far as it appears from our examination of such books.

iv) We further report that:

A. Balance sheet

Liabilities

Current Liabilities and Provision (Schedule-7): Rs.11.30 crore

Unspent grant amounting to Rs.1.01 crore for the year ended 31st March 2021 should have been refunded to the Ministry. However, the Authority has neither refunded the unspent grant of Rs.1.01 crore nor shown as refundable to the Ministry in Schedule-7 under Current Liabilities. This has resulted in understatement of Current Liabilities and overstatement of Capital Fund by Rs.1.01 crore.

B. Income & Expenditure

Income

Grants/Subsidies (Schedule-13): Rs.9.25 crore

B 1. Capital expenditure of Rs.15.39 lakh (Schedule – 8) on account of Purchase of Fixed Assets was not reduced from the Grants shown in the Income and Expenditure Account (Schedule-13).

This has resulted in overstatement of Income as well as Capital/Corpus Fund and understatement of Reserve and Surplus (Schedule-2) -Capital Reserve by Rs.15.39 lakh.

B 2. WDRA has not credited income from Inspection Agency Empanelment fees, annual fee from Repository, Warehouse/ Inspection Agency Registration/ Renewal Fees and Interest from Canara Bank account in the Income and Expenditure account. This has resulted in understatement of Income by Rs.1.54 crore and overstatement of Current Liabilities to the same extent.

C. General

C.1 WDRA has an amount of Rs.8.98 crore (Schedule-7) by way of fee and subscription which was to be credited to Consolidated Fund of India (CFI) under the minor head “105-Warehousing Development and Regulation receipts” below the major head “0408 – Food Storage and Warehousing”. This amount has not been transferred to CFI despite the directions of CGA and CAG in this regard and kept in a separate account in Canara Bank. **The comment was also raised in the SAR of WDRA for the year 2019-20. However, no corrective action has been taken.**

C.2 As per Significant Accounting Policies (Point, no. 4(i)), the WDRA charged depreciation on straight line method as per rates specified in the Income Tax Act, 1961. However, as per Uniform Format of Accounts for CABs, depreciation is to be provided on written down value method as per rates specified in Income Tax Act 1961. Thus, the policy of the Authority on depreciation is in contravention of Uniform Format of Accounts.

Hence, the Accounting Policy is deficient to this effect.

D. Grants-in-aid

WDRA received Grants-in-aid of Rs.9.25 crore from the Ministry of Consumer Affairs, Food and Public Distribution during the year 2020-21. It had an opening balance of Rs.9.49 crore (including Rs.8.18 crore of own receipts by way of fee & subscription and Government Grants of Rs.1.31 crore) and internal receipts of Rs.1.70 crore (Rs.1.64 crore from fee and subscription and Rs.0.06 crore from own receipts). Out of total grant Rs.20.44 crore, it utilized Rs.9.67 crore (Revenue Rs.9.52 crore and Capital Rs.0.15 crore) leaving a balance of Rs.10.77 crore (including Rs.9.76 crore of own receipts by way of fee & subscription and Government Grants of Rs.1.01 crore).

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

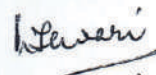
vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit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

a. In so far as it relates to the Balance Sheet of the state of affairs of WDRA, as at 31st March 2021 and

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

For and on behalf of the C &AG of India

Place: New Delhi
Dated: 08.10.2021



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

Annexure to Separate Audit Report

1. Adequacy of Internal Audit System:

The internal audit of the authority was conducted by the Pr. Account Office of the Ministry of Consumer Affairs, Food & Public Distribution and only two paras are outstanding.

2. Adequacy of the Internal Control System:

The Internal Control System of the Authority is adequate.

3. System of Physical Verification of Assets:

The physical verification of stores and fixed assets, viz. Furniture & Fixture and Computer & accessories has been conducted up to 31st March 2021.

4. System of Physical Verification of Inventory

Physical verification of inventories like books and publication, stationery and consumable items had been conducted up to 31st March 2021.

5. Regularity in payment of statutory dues:

As per Accounts, no payments over six months in respect of statutory dues were outstanding as on 31st March 2021.

Annexure-III

Warehousing Development and Regulatory Authority

Reply/comments of WDRA on the Separate Audit Report of the C&AG on the Accounts for the Financial Year ended on 31.03.2021

Observations No.	Audit Observations	Reply to audit Observations
A. Balance Sheet Liabilities Current Liabilities and Provisions (Schedule7): Rs. 11.30 crore	Unspent grant amounting to Rs. 1.01 crore for the year ended 31st March 2021 should have been refunded to the Ministry. However, Authority has neither refunded the unspent grant of Rs. 1.01 crore nor shown as refundable to the Ministry in Schedule-7 under Current Liabilities. This has resulted in understatement of Current Liabilities and overstatement of Capital Fund by Rs. 1.01 crore.	Account of the Authority is on accrual basis. The balance unspent amount has been intimated to the Ministry vide this office letters No. G-28/1/2019-A&F dated 16.7.2021. The unspent amount of Rs. 1.01 crore (including Rs. 1.00 crore received on 23.3.2021), was for the committed expenditure against the works/activities completed during 2020-21 and was retained for payment. It could not be disbursed immediately due to the Covid-19 pandemic. The amount has been spent during 2021-22. Therefore, it was not treated as a current liability of the Authority. The amount was needed for the works/activities already completed in the previous year and was therefore, required to be retained. Therefore, there was no understatement of current liabilities and overstatement of Capital Fund. This amount of Rs. 1.01 crore has already been spent during the current financial year 2021-22.
B. Income & Expenditure Income Grants/Subsidies (Schedule13): Rs. 9.25 crore	B.1 Capital expenditure of Rs 15.39 lakh (Schedule-8) on account of Purchase of Fixed Assets was not reduced from the grants shown in the Income and Expenditure Account (Schedule-13). This has resulted in overstatement of Income as well as Capital/Corpus Fund and understatement of Reserve and Surplus (Schedule-2) – Capital Reserve by Rs. 15.39 Lakh.	According to the Warehousing (Development and Regulatory) Authority Annual Statement of Accounts and Records Rules, 2010 notified by the Government, Schedule- 13 is regarding Grants/ subsidies. As per the Authority's accounting policy, it has been showing under this schedule. The total amount of the Grant received from Ministry under two heads i.e., Salary Head and General head. If we reduce the cost of fixed asset from Grants received in this Schedule, it would have been against the accounting policy followed by the Authority so far. Moreover, the format of schedule - 13 approved under the above Rules does not have any provision to reduce the amount spent against capital expenditure.

		As per the accounting policy only the non-capital expenditure is shown as expenditure in the Income and Expenditure Account and the expenditure on fixed asset becomes a part of excess/deficit of income over expenditure and it is carried over to corpus/capital fund. Thus corpus/capital fund is shown under liabilities and the fixed asset is shown under the asset head. This policy has so far been followed as per provision of the above mentioned rules prescribed in Annual Statement of Accounts and Records.
	B.2 WDRA has not credited income from Inspection Agency Empanelment fees, annual fee from Repository, Warehouse/ Inspection Agency Registration/ Renewal Fees and Interest from Canara Bank account in the Income and Expenditure account. This has resulted in understatement of Income by Rs. 1.54 crore and overstatement of Current Liabilities to the same extent.	The receipts of the WDRA (other than Grant- in aid) are accounted for and credited to the respective income heads in books during the year as recorded in the ledger. However, in view of comments of audit in the earlier years during audit of accounts of the WDRA to transfer all such receipts to the CFI (again observed by audit under para C.1 of this report), the entire income/receipts are treated as liability to be paid to the Government as per the decision and it is transferred to the head “Sundry Payable” at the year end. This is in line with the comments of audit and this amount will be transferred once a decision is taken by DFPD in this regard. It is also to mention that none of the receipts are available to WDRA for expenditure. Therefore, there is no overstatement of current liability.
C. General	C 1. WDRA has an amount of Rs. 8.98 crore (Schedule-7) by way of fee and subscription which was to be credited to Consolidated Fund of India (CFI) under the minor head “105-Warehousing Development and Regulation receipts” below the major head “0408 – Food Storage and Warehousing”. This amount has not been transferred to CFI despite the directions of CGA and CAG in this regard and kept in a separate account in Canara Bank. The comment was also raised in the SAR of WDRA for the year 2019-20. However, no corrective action has been taken.	It may be mentioned that all the receipts (other than Grants) on account of registration fee, renewal fee etc, interest from Canara Bank and security deposits are deposited in the Canara Bank. Security deposit amount is not payable to Government as it is refundable to the warehousemen. The refundable amount to Government as on 31.3.2021 amounts to Rs. 8.98 crore only including accrued interest of Rs. 0.36 crore. This has been shown under head “26000.01 BBB-4 Sundry Payable” in Schedule-7 Current Liabilities and Provisions.

		The issue regarding deposit of receipts of WDRA in the form of fees, income, charges etc. to CFI was taken up by Department of Food & Public Distribution (DF&PD) with Department of Economic Affairs (DoEA), GOI. DoEA has suggested that above receipts of WDRA would be deposited every month in the Public Account of India in the dedicated WDRA Fund and to deposit penalty and fines in CFI. A meeting was held with DFPD in the above regard. WDRA agreed to the proposed accounting procedure of DoEA to constitute WDRA Fund in Public Account of India and proposed to deposit all its receipts in the form of fees, charges etc. in the Public Account of India under WDRA Fund. It was also suggested by WDRA that in compliance to Section 37(1)(a) of the W(D&R), Act, 2007, the Grant in aid shall be deposited in the WDRA Fund in the Public Account and immediately transferred to WDRA's bank account for meeting operational expenses. It is also agreed by WDRA to deposit all sum realised by way of penalties and fines to Consolidated Fund of India (CFI). However operationalisation of this requires the amendment to W(D&R) Act, 2007. In this regard, the proposal for amendment to W(D&R) Act, 2007 is already submitted to the DFPD. Till then the penalties and fines will be deposited in separate bank account maintained by WDRA and transferred to CFI after notification of said amendment to W(D&R) Act. The reply of the DF&PD is awaited. This has been elaborately explained/disclosed under para (2) in Schedule 25- Notes to Accounts. Further, this was explained and related correspondents were also shown to the Audit. The copy of the recent communication vide letter No.G-25020/2019-NIC dated 25.3.2021 in this regard is enclosed.
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	C.2 As per Significant Accounting Policies, (Point, no. 4(i)) the WDRA charged depreciation on straight line method as per rates specified in the Income Tax Act, 1961. However, as per the Uniform Format of Accounts for CABs, depreciation is to be provided on written down value method as per rates specified in Income Tax Act, 1961. Thus, the policy of the Authority on depreciation is in contravention of Uniform Format of Accounts. Hence, the Accounting Policy is deficient to this effect.	WDRA will implement the advice of DF&PD and transfer the entire amount on account of receipts except security deposit/EMD to the proposed Public account created with the Government. WDRA has therefore taken all actions in this regard. Depreciation on fixed assets has been provided as per accounting policy envisaged in the Annual Statement of Accounts and Records Rules 2010. These rules have been framed by the Central Government in consultation with the C&AG and notified by Ministry of Consumer Affairs, Food and Public Distribution
D. Grant- in- aid	WDRA received Grants-in-aid of Rs. 9.25 crore from the Ministry of Consumer Affairs, Food and Public Distribution during the year 2020-21. It had an opening balance of Rs. 9.49 crore (including Rs. 8.18 crore of own receipts by way of fee & subscription and Government Grants of Rs.1.31 crore) and internal receipts of Rs. 1.71 crore (Rs. 1.65 crore from fee and subscription and Rs.0.06 crore from own receipts). Out of total grant of Rs. 20.44 crore, it utilized Rs. 9.67 crore (Revenue Rs.9.52 crore and Capital Rs. 0.15 crore) leaving a balance of Rs. 10.77 crore (including Rs. 9.76 crore of own receipts by way of fee & subscription and Government Grants of Rs. 1.01 crore)	During 2020-21, the opening balance against Grant was only Rs. 1.31 crore. During the year, the total receipt of Grants-in aid in PNB was Rs. 9.25 crore and interest/other receipts were 0.06 crore. The carried forward balance of 2019-20 was Rs. 1.31 crore. Therefore, the total amount with the Authority works out to Rs. 10.62 crore and not Rs. 20.38 crore as observed by the audit. The total expenditure during 2020-21 was Rs. 9.61 crore. Thus, the unspent balance was Rs 1.01 crore only as on 31.3.2021 against Grant-in aid and kept in the PNB. The receipts of the Authority deposited in the Canara Bank till 31.3.2021 amounting to Rs. 9.76 crore shall not be considered as unspent balance. These are amounts received by the Authority against registration fees etc. CGA has advised to deposit this amount in CFI, for which the Authority has requested the Government for retaining the same with the Authority for its expenditure as provided under the W(D&R) Act,

		2007. These receipts were shown as liability to be refunded to the Government in case it is finally decided to deposit it in Government account/CFI. It may be informed that none of the receipts is available to WDRA for expenditure.
Annexure 1 to Separate Audit Report		
1. Adequacy of Internal Audit System:	The internal audit of the authority was conducted by the Pr. Account Office of the Ministry of Consumer Affairs, Food & Public Distribution and only two paras are outstanding.	Matter of fact
2. Adequacy of the Internal Control System:	The Internal Control System of the Authority is adequate.	Matter of fact
3. System of Physical Verification of Assets :	The physical verification of stores and fixed assets, viz. Furniture & Fixture and Computer & accessories has been conducted upto 31 st March 2021.	Matter of fact
4. System of Physical Verification of Inventory	Physical verification of inventories like books and publication, stationery and consumable items had been conducted up to 31 st March 2021.	Matter of fact
5. Regularity in payment of statutory dues:	As per Accounts, no payments over six months in respect of statutory dues were outstanding as on 31 st March 2021.	Matter of fact



Warehousing Development & Regulatory Authority



FARMERS' PROSPERITY- OUR PRIORITY



- Online warehouse registration system for easy and fast processing of application
- Greater brand value for warehouses due to WDRA standards and regulatory compliances
- Only registered warehouses can issue electronic Negotiable Warehouse Receipts (eNWRs)
- Speedy system of grievance redressal/dispute resolution
- Free training for warehouse personnel
- Easy terms of registration for warehouses promoted by PACSs/FPOs



**WDRA**
Warehousing Development & Regulatory Authority

Warehousing Development and Regulatory Authority
Department of Food and Public Distribution
Government of India
NCUI Building, 4th Floor, 3, Siri Institutional Area, August Kranti Marg,
Hauz Khas, New Delhi-110016, Phone: 011-49536496, website: www.wdra.gov.in

**WDRA**
Warehousing Development & Regulatory Authority

Poster prepared by the Authority highlighting the benefits of registration of warehouses with the Authority.



WDRA

Warehousing Development & Regulatory Authority

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