



Annual Report 2018-19

Warehousing Development and Regulatory Authority
Government of India

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



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Government of India

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2018-19**

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 submit the Annual Report 2018-19 of the Warehousing Development and Regulatory Authority to be laid before each House of Parliament. The report contains the essential information required to be furnished 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, as a result of a number of steps taken by the Authority including organisation of workshops, awareness and outreach programmes, registration camps for the Primary Agricultural Co-operative Societies (PACs) in Tamil Nadu, during the year 2018-19, 607 warehouses with an aggregate storage capacity of 47.79 lakh MT including 97 warehouses belonging to PACs in Tamil Nadu were registered as against 261 warehouses registered during the previous year 2017-18. Number of warehouse registration, during 2018-19 is at an all time high since the inception of the Authority. Further, with the operationalisation of the Repositories and progressive launch of eNWR system at different warehouse, 77,332 eNWRs were issued as on 31st March, 2019.

The audited Annual Statement of Accounts for the financial year 2018-19, along with the report of the Comptroller and Auditor General of India, are also included in the report.

New Delhi

Date: 29th August, 2019

(Dr. B.B. Pattanaik)
Chairman.

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

As per Section 25 of the Act, the Authority consists of a Chairperson and two full time Members appointed by the Central Government. Section 26 of the Act provides that the Chairperson and every other Member shall hold office for a term not exceeding five years from the date on which he enters upon his office and shall be eligible for re-appointment, provided that no person shall hold office as the Chairperson or Member after he has attained the age of sixty five years. As per Section 29 of the Act, the Chairperson and the Members are barred from accepting any employment in any concern in the warehousing sector for two years from the date on which they cease to hold office, except with the previous approval of the Central Government.

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 has been entrusted with the additional charge of the post of the Chairperson with effect from 1st February, 2018.

List of the Chairperson and Members during the year 2018-19 is given below.

Name	Tenure
Dr. B.B. Pattanaik, Member and Chairman (In-charge)	As Member since 12.09.2016 Additional charge of Chairman since 01.02.2018.
Shri P. Srinivas, Member	Since 10.01.2017.

1.3 Organisation

The sanctioned strength of staff and the number of staff in position in the Authority as on 31st March, 2019 is given in Chapter-IV 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 NWRs 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/eNWRs can be traded as well as endorsed by the holder of the receipt. The NWRs can be beneficial for a number of other stakeholders also such as banks, financial institutions, insurance companies, traders, commodity exchanges as well as consumers. The Act provides the 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 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 proposing to issue 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 who do not intend to issue NWRs is optional and 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 receipt issued by Public warehouses such as CWC / SWCs did not enjoy the fiduciary trust of the depositors and the banks. The NWR as an instrument did not find a place in the Negotiable Instruments Act, 1881. Only reference available was in Indian Contract Act, 1872 which dealt with obligation of warehouseman as a bailee of goods. 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 depositors of the goods.

1.8 Negotiable Warehouse Receipts

Section 11 of the Act gives a broad framework of the contents of a 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 have been printed by the Security Printing and Minting Corporation of India Limited and issued to the registered warehouses by the Authority. The physical NWRs have unique features such as anti-copy, endless text, fine line patterns and micro-printing with rainbow colouring.

1.9 The 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 standardisation, grading and quality.

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

1.10 Electronic Negotiable Warehouse Receipts (eNWRs)

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 eNWRs to be issued by registered warehouses on the 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 a 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 eNWR

- (i) An eNWR is available only in electronic form.
- (ii) The single source of information for the eNWR is the Repository system where eNWR is issued.
- (iii) Confidentiality, integrity and availability of the eNWR information is provided by the Repository system.
- (iv) An eNWR has a time validity, after which it expires.
- (v) An eNWR 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.
- (vi) All eNWRs can be traded through off-market or Commodity Derivative Exchanges.
- (vii) e-NWR can be transferred fully or in part.

1.12 Benefits of eNWR system.

Benefits of eNWR system are:

- (i) Avoidance of Forgery/ loss /tampering of warehouse receipts.
- (ii) Avoidance of multiple financing against the same warehouse receipt.
- (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 WDRA

The Public Warehousing ecosystem of the country has the following challenges:-

- (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, 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/traders 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 regulation concerning regulation of warehouses issuing NWRs.
- (c) Putting in place a robust warehouse inspection system and supervision framework
- (d) Use of Information Technology in registration and monitoring of warehouses as well as internal office automation of WDRA.

1.14 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 on warehousing sector in India.
- ii) Rewriting/framing of Rules/Regulations for Registration of Warehouses for simplification of processes, robust Inspection of warehouses and mechanism for Grievance Redressal and Dispute Resolution.
- iii) Engagement of a Primary Consultant for implementation of Transformation plan.
- iv) Registration of Repositories to set up IT-based system for creation and management of electronic Negotiable Warehouse Receipts to be issued by registered warehouses against stocks deposited.
- v) Engagement of a System Integrator (SI) for development and deployment of IT ecosystem for WDRA Portal, Online Business processes, Surveillance and Monitoring system, internal automation, etc.

1.14.1 Activities completed under the Transformation Plan prior to 2018-19

- (a) **Qualitative Survey:** The Authority conducted a Qualitative Survey on warehousing sector in India through NIPFP covering 11 Districts in 9 States during April – June 2015 and thereafter three annual quantitative surveys through a survey agency viz. M/s TNS India Pvt. Ltd. during the period August 2015 to March 2016, June 2016 to October 2016 and March 2017 to July 2017. The objective was to understand as to how warehousing business is run in different parts of the country, to get an insight of Warehouse Receipt Finance Market, risks involved therein and to gather information about the variations within the industry regarding infrastructure, ownership usage pattern, commodity financing, as well as the concerns of warehousemen, depositors and lenders.

- (b) Launch of electronic Negotiable Warehouse Receipt (e-NWR). The Authority had launched electronic Negotiable Warehouse Receipt (e-NWR) on 26th September, 2017 to be issued by registered warehouses on the Repository system. Two Repositories namely, M/s CDSL Commodity Repository Ltd (CCRL) and M/s National eRepository Ltd (NERL) were registered with the Authority for creation and management of e-NWRs, 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. The Repositories started functioning from 26th September, 2017. They have on-boarded the registered warehouses and also engaged Repository Participants (RPs) to extend Repository services to the users of the Repository system. During the year 2018-19, 77332 eNWRs were issued.

1.14.2 Other Important Activities initiated under the Transformation Plan during 2018-19:

- (a) Repositories regulated by the Authority, namely, M/s CCRL and M/s NERL developed necessary interface with Commodity Derivative Exchanges viz. NCDEX, MCX, ICEX, BSE etc for utilizing e-NWRs by their Clearing Corporations for derivative contract settlements. The interface is put in operation and the Clearing Corporations of Commodity Derivative Exchanges are using e-NWRs for contract settlements.
- (b) The interface for integration of eNWRs with eNAM (Electronic National Agriculture Market) of Government of India to extend the facility of trading of e-NWRs on e-NAM platform is under development.

1.14.3 IT ecosystem of the Authority

The envisaged IT ecosystem of the Authority included e-Portal, online warehouse registration and inspection, surveillance and monitoring system, Warehouse Management System (WMS), Grievance Redressal and Dispute Resolution system, Enterprise Resource Planning (ERP) for internal automation, business process automation, etc. The Authority has engaged M/s CMS Computers Ltd. as the System Integrator (SI) for development and deployment of IT applications of WDRA.

M/s CMS has developed WDRA e-Portal, Online Warehouse Registration Module and online Warehouse Inspection Module, Online Renewal of Registration module, Surrender/Cancellation of Registration module. 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.

1.14.4 Development in IT Platform undertaken during 2018-19

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

- a) **Introduction of ERP Accounting System (ODOO)**
 - (i) **Accounting:** Accounting software was implemented for automating the accounts of the Authority which was previously being done in Tally.
 - (ii) **Payroll:** Provision was made for the management of employees and to generate the pay slip for each employee.
 - (iii) **Asset Inventory Management:** This Module manages the assets owned by the Authority. It will keep track of depreciation occurred on those assets and will allow creating accounting entries from the depreciation lines.

- b) Introduction of E-Office.**
- (i) **E-file:** This module is a collection of related records which comprises of receipts, noting, drafts, references and linked files which allows the Authority for doing their day to day work digitally in automated manner rather than in physical files.
 - (ii) **E-leaves:** It is a leave management system that automates the leave application and approval process.
 - (iii) **E-receipts:** This module allows the Authority receive hard copy of any document and process the same into e-file for electronic processing.
- c) Improvements/modification in the Portal.**
- (i) **Surrender of warehouse:** This is a functional on the WDRA Portal which can be used by warehouseman to initiate application for surrender of his warehouse registration.
 - (ii) **Cancellation of warehouses:** This is a functional on WDRA Portal which can be used by warehouseman for cancellation the registration of any warehouses.
 - (iii) **Renewal of warehouses:** This is a functional on WDRA Portal which can be used by warehouseman for initiating the application for renewal of any warehouse registration.
 - (iv) **Integration of SMS/E-mail alert for SD Expiry:** SMS/e-mail have been configured into the system to send SMS/e-mails alerts automatically to user in case of expiry of security deposit of a warehouse.
 - (v) **Integration of SMS/E-mail alert for Insurance Expiry:** SMS/e-mail have been configured into the system to send SMS/E-mails automatically to user in case of the expiry of insurance of a warehouseman.
 - (vi) **Integration of SMS/E-mail alert for Effective Control Expiry:** SMS/E-mail have been configured into the system to send SMS/e-mails automatically to warehouses whose lease agreement is going to expire.
 - (vii) **Flexible duration facility for Registration/Renewal:** This is the facility provided to internal users for making any change in the duration of registration of a warehouse.
 - (viii) **Addition/Modification of AAR by AR:** This is a facility provided to Authorized Representatives to add or modify Associate Authorized Representatives of a warehousemen.
 - (ix) **Implementation of E-mail Based Support ticket management:** This is a facility provided to all users which can be used for raising support ticket automatically using email.
- d) MIS reports:** This facility provides different types of reports with respect to warehouse registration which is made available for WDRA for monitoring purpose. The reports are summarized into three heads which are summary report, detailed report and alerts.
- e) Setting up of IT Helpdesk:** IT help desk has been set up which is providing all the necessary technical support to warehouses/warehouseman for any problem in registration of warehouse or any technical issue.

- f) **E-learning platform:** This is the facility provided to users for knowledge support and can be used as a learning or capacity building platform. Using this platform users can obtain knowledge about warehousing and other related matters as published by WDRA.
- g) **WDRA Grievance redressal System:** It is an online platform based on web technology which primarily aims to enable submission of grievances by aggrieved users from anywhere and anytime (24x7) basis to WDRA which scrutinizes and takes action for speedy redress of these grievances. Tracking grievances is also facilitated on this portal through the system generated unique registration number.
- h) **Integration of WDRA Portal with Repositories:** Integration of WDRA Portal was done with both Repositories for exchanging data between WDRA and Repositories using Application programme Interface (API's). WDRA have published APIs for sending details of warehouses to Repositories.
In addition to the above, the Authority has initiated the process for integration of Repositories and e-NAM to enable commodities lying in registered warehouses represented by eNWR to be traded on e-NAM platform.

1.15 Meeting of the Authority

During the year under report four meetings of the Authority were held on 13th June 2018, 12th September, 2018, 14th December, 2018 and 7th March, 2019 and various agenda concerning the functioning of the Authority, Repositories, IT implementation, matters relating to finance and HR were considered and approved.

1.16 Meeting of the Warehousing Advisory Committee

During 2018-19, two meetings of the Warehousing Advisory Committee (WAC) were held on 22nd May, 2018 and 07th December, 2018. In the meeting held on 22nd May, 2018, the WAC considered the proposal for amendments to the Warehousing Development and Regulatory Authority (Conditions of service of the officers and other Employees) Regulations, 2016 for change in pay scales of Officers and other Employees as per 7th CPC pay scales, and another proposal for amendments to the Warehousing (Development and Regulation) Act, 2007.

In the meeting held on 07th December, 2018, the WAC considered the proposal for Amendments to the Warehousing Development and Regulatory Authority (Conditions of service of the Officers and other Employees) Regulations including the of Recruitment Rules for the newly sanctioned posts of WDRA.

1.17 Website of the Authority

Complete information on the Organisation structure, functions and activities of the Authority is available on the website 'www.wdra.gov.in'. Various notifications of 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.

1.18 Advertisement and Publicity

In order to create awareness about the scientific warehousing and benefits of NWRs/eNWRs for the farmers and other stakeholders and coinciding with the launch of e-Portal of the Authority and eNWR system by the 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/eNWR system. The video film was released by the Hon'ble Minister for Consumer Affairs, Food and Public Distribution during the eNWR launch function on 26th September, 2017. The film has also been uploaded on Youtube at <https://youtu.be/pAjjnWvz34E> as well as on the website of the Authority 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 prepared by the Authority. The Video Spot was telecast on DD Kisan during the period from 1st – 27th January 2019 four days a week and three times a day. 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 Portal. 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, eNWR system, etc. Pamphlets have also been prepared in Hindi for distribution among farmers during awareness programs.

1.19 Training, Outreach, and Awareness Programmes

The Authority conducts several programmes for various stakeholders for the purpose of training, awareness and outreach. These include Farmer Awareness Programmes (FAPs), Warehousemen Training Programmes and also outreach programmes for various stakeholders such as bankers, traders, Commodity Exchanges, State Government Departments, etc. Details of such programmes undertaken during 2018-19 are given in Chapter-III.

CHAPTER - II

2. REVIEW OF POLICY AND PROGRAMMES RELATING TO AGRICULTURAL MARKETING AND WAREHOUSING

Rich diversity of agro climatic conditions in the country has enabled the farmers to grow a large variety of crops. Developments in agricultural production technologies, improvements in the means of transport and storage facilities and marketing infrastructure have transformed agriculture into a commercial activity. However, this development has 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 growing 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. aggregating, grading, storage, transportation and distribution. Warehousing, in the process, assumes an important position in the entire marketing network. Government's policies towards improving agricultural marketing system in the country has been addressing all the components of marketing discussed above.

2.1 Production of food grains

The country has been witnessing remarkable achievement in the production of food grains 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	251.57
2016-17	275.11
2017-18	285.02
2018-19*	283.37

*As per 3rd Advance estimates as on 03.06.2019

Website of Directorate of Economics and Statistics, Ministry of Agriculture and Farmers Welfare.

Table 2.2 Production of Major Food grain crops

Crop / Group	Production in million tonnes	
	2017-18	2018-19*
Rice	112.76	115.63
Wheat	99.87	101.20
Coarse Cereals	46.97	43.33
Pulses	22.42	23.22
Total	285.02	283.37

* As per 3rd Advance estimates as on 03.06.2019

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 2017-18, the production of cotton was 32.80 million bales (each bale is weighing 170 kg) and sugarcane production was 379.90 million tonnes. As per the 3rd advance estimates, the production of cotton and sugarcane during 2018-19 is estimated to be 27.59 million bales and 400.37 million tonnes respectively. The production of Oilseeds, including groundnut, mustard and soybean was 31.46 million tonnes, marginally higher than the 31.28 million tonnes recorded during 2016-17. As per the 3rd advance estimates the production of oilseeds during 2018-19 is estimated to be 31.42 million tonnes.

2.3 Minimum Support Price for some important agricultural produce

Minimum Support Price (MSP) is a form of market intervention by the Government of India to insure agricultural producers against any sharp fall in farm prices. The minimum support prices are announced by the Government of India at the beginning of the sowing season for certain crops on the basis of the recommendations of the Commission for Agricultural Costs and Prices (CACP). The major objectives are to support the farmers from distress sales and to procure food grains for public distribution. In case the market price for the commodity falls below the announced MSP due to bumper production and glut in the market, government agencies purchase the entire quantity offered by the farmers at the MSP fixed for the crop/season.

Minimum Support Prices (MSPs) for Rabi Crops of 2018-19 Season (marketing year 2019-20) was approved by the Government. There has been a substantial increase in MSP for 2018-19 as compared to 2017-18. It aims at providing 50 per cent return over cost of production which is in line with the Government's commitment in this direction. Minimum Support Prices (MSP) for different Crops during different crop seasons (including 2018-19) is given as under:

Table 2.3

(Rs. per quintal)

Sl. NO.	Commodity	Variety	2014-15	2015-16	2016-17	2017-18	2018-19	(#)increase in MSP 2018-19 over 2017-18
	<u>KHARIF CROPS</u>							
1	PADDY	Common	1360	1410	1470	1550	1750	200(12.9)
		Grade 'A'	1400	1450	1510	1590	1770	180(11.3)
2	JOWAR	Hybrid	1530	1570	1625	1700	2430	730(42.9)
		Maldandi	1550	1590	1650	1725	2450	725(42.3)
3	BAJRA		1250	1275	1330	1425	1950	525(36.9)
4	MAIZE		1310	1325	1365	1425	1700	275(19.3)
5	RAGI		1550	1650	1725	1900	2897	997(52.5)
6	ARHAR(Tur)		4350	4625^	5050^^	5450^	5675	225(4.1)
7	MOONG		4600	4850^	5225^^	5575^	6975	1400(25.1)
8	URAD		4350	4625^	5000^^	5400^	5600	200(3.7)
9	COTTON	Medium Staple	3750	3800	3860	4020	5150	1130 (28.1)
		Long Staple	4050	4100	4160	4320	5450	1130(26.2)
10	GROUNDNUT IN SHELL		4000	4030	4220*	4450^	4890	440(9.9)
11	SUNFLOWER SEED		3750	3800	3950*	4100*	5388	1288(31.4)
12	SOYABEEN		2560	2600	2775*	3050^	3399]	349(11.5)
13	SESAMUM		4600	4700	5000^	5300*	6249	949(17.9)
14	NIGERSEED		3600	3650	3825*	4050*	5877	1827(45.1)
	<u>RABI CROPS</u>							
15	WHEAT		1450	1525	1625	1735	1840	105(6.1)
16	BARLEY		1150	1225	1325	1410	1440	30(2.1)
17	GRAM		3175	3500**	4000^	4400@	4620	220(5.0)
18	MASUR (LENTIL)		3075	3400**	3950@	4250*	4475	225(5.3)
19	RAPESEED/MUSTARD		3100	3350	3700*	4000*	4200	200(5.0)
20	SAFFLOWER		3050	3300	3700*	4100*	4945	845(20.6)
21	TORIA		3020	3290	3560	3900*		
	<u>OTHER CROPS</u>							
22	COPRA (Calender Year)	Milling	5250	5550	5950	6500	7511	1011(15.6)
		Ball	5500	5830	6240	6785	7750	965(14.2)
23	DE-HUSKED COCONUT (Calender Year)		1425	1500	1600	1760	2030	270(15.3)
24	JUTE		2400	2700	3200	3500	3700	200(5.7)
25	SUGARCANE \$		220.00	230.00	230.00	255	275	20(7.8)

Figures in brackets indicate percentage increase.

\$ Fair and remunerative price.

* Including Bonus of Rs. 100 per quintal.

** Including Bonus of Rs. 75 per quintal.

^ Including Bonus of Rs. 200 per quintal.

^^ Including Bonus of Rs. 425 per quintal.

@ Including Bonus of Rs. 150 per quintal

(Source: Website of Department of Agriculture, Cooperation and Farmers Welfare, Government of India)

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 done 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 specifications (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. Food grain stocks conforming to uniform specifications are procured on MSP for the 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 Procurement of Major Food grain crops (Figures in Lakh MT)

Crop / Group	2016-17	2017-18	2018-19
Wheat	229.62	308.24	357.92
Rice	381.06	381.85	374.50*
Total	610.68	689.49	732.42

*As on 29.03.2019 Source: Information received from Ministry of Consumer Affairs, Food & Public Distribution. Dept. of Food & Public Distribution.

2.6 Procurement of Pulses & Oil seeds

The Cooperation Division of the Department of Agriculture Cooperation & Farmers Welfare (DACFW), Government of India 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 a pilot of Private Procurement and Stockist Scheme (PPSS) 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. 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. 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.

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 supply of 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 Government 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 year 2018-19 is at the table below:

Table 2.5

DETAILS OF PULSES ,OILSEEDS AND COPRA PROCURED AT MSP UNDER PSS (AS ON 25.05.2019)						
CATEGORY/ COMMODITY	YEAR					
	2014-15	2015-16 #	2016-17 #	2017-18 #	2018-19 **	TOTAL
PULSES						
GRAM	-	-	-	2769430.16	597529.69	3366959.85
MASOOR	-	-	-	246943.85	38459.49	285403.34
MOONG	-	-	121902.70	299182.35	317009.36	738094.41
TOOR	-	-	195993.68	873758.62	290692.55	1360444.85
URAD	-	-	15747.65	363593.88	487206.14	866547.67
SUB TOTAL	-	-	333644.03	4552908.86	1730897.23	6617450.12
OILSEED						
GROUND NUT	-	-	211678.93	1051582.68	717384.17	1980645.78
MUSTARD SEED	-	-	36940.18	873661	793242.58	1703843.76
NIGERSEED	-	-	-	-	15.90	15.90
SESAMUM SEED	-	-	3419.81	-	-	3419.81
SOYABEAN	-	-	162.19	72282.10	19807.12	92251.41
SUNFLOWER	4241.68	4949.31	6539.09	2745.43	750.0	19225.51
SUB TOTAL	4241.68	4949.31	258740.20	2000271.21	1531199.77	3799402.17
COPRA						
BALL COPRA	-	-	1836.86	-	-	1836.86
MILLING COPRA	-	-	4488.94	-	-	4488.94
SUB TOTAL			6325.80			6325.80
# Procurement of Pulses has also been done under Price Stabilization Fund operated by DoCA which is excluded ** Procurement in Progress						

(Source: Information received from 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 metric tons (MT) of soyabean has been covered in Madhya Pradesh during Kharif-2018-19.

2.6.3 Private Procurement and Stockist Scheme (PPSS)

The States 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 stockist. The private stockist shall be empanelled by State/UT government as per extant guidelines. Such a private stockist 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 stockist shall be totally responsible for all forms of handling including storage and transportation, as also disposal. The maximum eligible service charge shall be 15% of the MSP notified for the year and crop commodity under consideration. Such a private stockist shall procure the 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 organised sector in the country is difficult in the absence of a centralised database. However, as per the secondary data collected from various sources, the current capacity of the organised warehouses operated by the public agencies, cooperatives and private sector is about **162.71 million** tons as detailed below.

As may be seen, a major chunk of the organised warehousing capacity in the country is still being managed by Government through 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
1.	Food Corporation of India (FCI) (excluding CAP and the capacity hired from CWC, SWCs, State agencies and private)	12.73
2.	Central Warehousing Corporation (CWC)	10.10
3.	State Warehousing Corporations (SWCs) (excluding CAP storage)	24.08
4.	Other State Agencies (excluding CAP storage)	11.66
5.	Cooperative Sector	16.51
6.	Private Sector	77.68
	Total	162.71

Source: Website of CWC , FCI, Department Food and Public Distribution, Government of India, information received from NCDC and Directorate of Agricultural Marketing and Inspection, Government of India.

2.8 Augmentation of Storage Capacity

Considering the shortage of warehousing space in surplus areas the Government has taken several initiatives starting from promotional policies to subsidies 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). The two erstwhile schemes viz. (i) Grameen Bhandaran Yojana (GBY) implemented since 01.04.2001, and (ii) Scheme for Strengthening/Development of Agricultural Marketing Infrastructure, Grading & Standardization (AMIGS) implemented since 20.10.2004 have been subsumed into one scheme known as Agricultural Marketing Infrastructure (AMI) 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 to 31.03.2020 for a period coterminous with the 14th Finance Commission i.e. up to 31st March, 2020.

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 rate of subsidy varies from 25% to 33.33%, based on the category of eligible beneficiary and provided on the capital cost of the project, subject a capital cost norm.

The storage capacity created under Agricultural Marketing Infrastructure (erstwhile Grameen Bhandaran Yojana) sub-scheme of Integrated Scheme for Agricultural Marketing (ISAM) state-wise as on 31.03.2019 is as follows:

Table 2.7

S. No.	State	Sanctioned by NABARD		Sanctioned by NCDC (New)		Sanctioned by NCDC (Renovation)		Total (Sanctioned)	
		No. of projects	Capacity in tonnes	No. of projects	Capacity in tonnes	No. of projects	Capacity in tonnes	No. of projects	Capacity in tonnes
1	Andhra Pradesh	1314	5406401	16	1600	8	800	1338	5408801
2	Arunachal Pradesh	1	945	0	0	0	0	1	945
3	Assam	324	986519	1	650	0	0	325	987169
4	Bihar	296	426781	680	72161	24	4800	1000	503742
5	Chhattisgarh	517	1685195	77	258350	0	0	594	1943545
6	Goa	1	299	0	0	0	0	1	299
7	Gujarat	11540	4114560	104	338230	19	19600	11663	4472390
8	Haryana	581	5521154	778	705699	658	330517	2017	6557370
9	Himachal Pradesh	42	22486	45	5000	0	0	87	27486
10	Jammu & Kashmir	14	83027	0	0	0	0	14	83027
11	Jharkhand	26	157316	0	0	0	0	26	157316
12	Karnataka	4270	3575264	235	211922	3	415	4508	3787601
13	Kerala	40	55806	166	34705	0	0	206	90511
14	Madhya Pradesh	2814	10155208	699	364683	315	105970	3828	10625861
15	Maharashtra	3497	6262489	39	289922	45	118300	3581	6670711
16	Meghalaya	9	20262	7	750	0	0	16	21012
17	Mizoram	1	302	0	0	0	0	1	302
18	Nagaland	1	814	0	0	0	0	1	814
19	Odisha	687	998180	0	0	4	11000	691	1009180
20	Punjab	1533	6355146	3	1000	209	385696	1745	6741842
21	Rajasthan	1244	2644623	100	63250	127	12700	1471	2720573
22	Tamil Nadu	308	1277582	180	47330	639	82490	1127	1407402
23	Telangana	757	4620243	3	4980	0	0	760	4625223
24	Tripura	5	28764	0	0	0	0	5	28764
25	Uttar Pradesh	542	3927221	31	164580	546	1230768	1119	5322569
26	Uttarakhand	250	728419	33	25250	4	18600	287	772269
27	West Bengal	2485	1574673	54	5550	13	1300	2552	1581523
	Total	33099	60629679	3251	2595612	2614	2322956	38964	65548247

Source: Information received from Department of Agriculture, Corporation and Farmers Welfare (Agricultural Marketing Division)

2.8.2 Private Entrepreneurs Guarantee Scheme, 2008

The Government announced Private Entrepreneurs Guarantee (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 165.46 Lakh metric tonnes (LMT) has been approved by the HLC of FCI for construction of PEG godowns at various locations in 22 States. Out of this a capacity of 142.17 LMT has already been completed and a capacity of 6.46 LMT was under various stages of construction as on 31.03.2019.

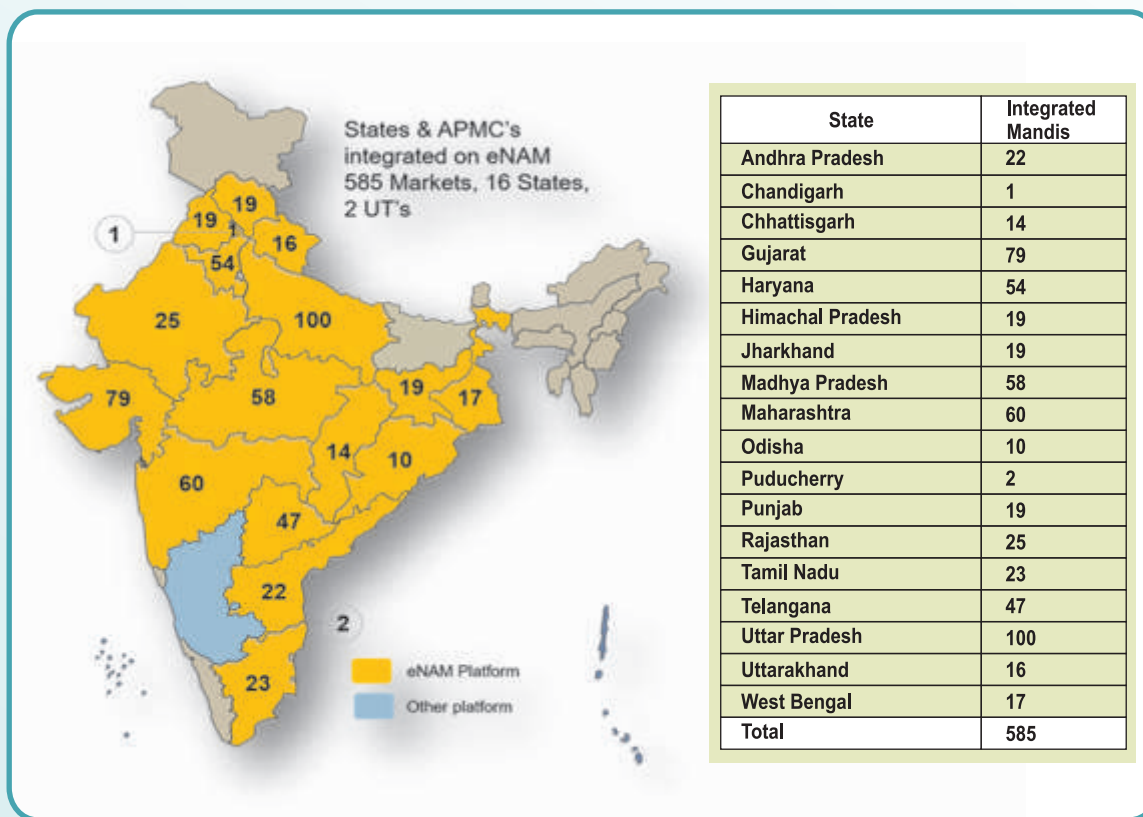
2.9 Warehousing Capacity in Cooperative Sector

Considering the presence of large number of small capacity cooperative warehouses in rural areas and more likelihood of small farmers depositing their produce in these warehouses, the WDRA has been promoting cooperative warehouses to get registered with WDRA and issue NWRs to the farmers. Total capacity available with cooperative sector as on 31.03.2019 was 16.51 Million MT with 67931 warehouses spread across the country. Out of this 7 warehouses with 1666 MT capacity were added during 2018-19 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. eNAM pilot was launched on 14th April 2016, in 21 mandis of 8 states. Under the scheme, a web based platform has been deployed across 585 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 124 agriculture commodities. Till 31st March 2019, 1.57 crore farmers, 1.22 Lakh traders & 68463 commission agents have been registered on e-NAM and have done a trade of 2.46 crores MT of Agricultural produce worth Rs. 66237 crores. Besides this to broad base the eco-system, 713 Farmer Producer Organizations (FPOs) from 16 states have been registered on e-NAM. Integration of additional mandis (415 mandis) is under process, along with GPS mapping of e-NAM mandis on Google maps for convenience of sellers & buyers. eNAM is planning to initiate warehousing based trading module to benefit Farmer Producer Organizations (FPOs)/ Farmer Producer Campaigns (FPCs).

Figure 2.1



Source: Information received from Department of Agriculture, Corporation and Farmers Welfare (Agricultural Marketing Division)

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

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

In order to provide better marketing facilities to the farmers, the Government of India released a new model “Agricultural Produce and Livestock Marketing (Promotion & Facilitation) Act, 2017” in April 2017 for its adoption by States/ UTs. The model act provides for alternative marketing channels such as setting up of private markets, direct marketing, farmer-consumer markets, special commodity 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 Act 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 eNWRs.

2.12 Interest Subvention Scheme on Crop loans extended to Post Harvest

In order to provide short-term crop loans upto Rs. 3 lakh to farmers at an interest rate of 7% p.a. the scheme of Interest Subvention on Short term crop loans by small and marginal farmers is being implemented by the Government of India since Kharif 2006-07. 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/eNWRs, at the same rate as is available on crop loan.

The Government of India, on February 11, 2019 has approved for continuation of the Interest Subvention Scheme (ISS) for a period of two years i.e. 2018-19 and 2019-20 to make the scheme coterminous with tenure of 14th Finance Commission. Further from 2018-19, the ISS is being put on DBT mode on "In kind"/services basis and all short term crop loans processed in 2018-19 are required to be brought on ISS portal / DBT platform.

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:

- a) 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.
- b) 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 as 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 have 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 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 eNWR 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. Though, assurances have been given for positive action in the matter the outcome 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 the banks on the relevance and need to resort to pledge finance only against NWRs/eNWRs. Concerned officers of major banks namely, Yes Bank, HDFC Bank, ICICI Bank, Allahabad Bank and State Bank of India also visited WDRA office and 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 eNWRs by Repositories, particularly the pledge management. Having been fully convinced of the security features of eNWRs and its transparency/transferability some of these banks have already initiated the process of on-boarding with the Repositories and accepting eNWRs for pledge financing.

CHAPTER - III

3.1 REVIEW OF WORKING OF THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

3.1.1 Recent initiatives taken by the Authority

In order to simplify the process of registration and regulation of warehouses, create greater credibility and acceptability of the eNWRs issued by these registered warehouses and to create an encouraging environment for the industry to come forward and willingly get their warehouses registered with the Authority, a number of initiatives were taken by Authority during 2017-18. These include introduction of new registration rules, eNWR regulations, notification on security deposit, digitization of related processes, putting in place a robust monitoring system for the registered warehouses and process for online monitoring of various key transactions in registered warehouses and linking the banks with the NWR system for bringing in greater transparency and trust.

3.1.2 Major differences between the old and new warehouse registration rules

Initially the warehouses were being registered as per the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2010. However, in order to remove the impediments in the registration process under the old rules and to fast track the registration process, the Government of India notified the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 on February 23, 2017. Major improvements in the new registration rules as compared to the old registration rules of 2010 are summarised in the table below:

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 (eNWRs) through Repository was not provided	Now it is provided

3.1.3 Application fee requirements:

Application fee (non refundable) for registration of warehouse or renewal thereof as per the new rule is as follows

Table: 3.2.

Unit of registration	Fee (non refundable)
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

3.1.4 Minimum Networth Requirement for Registration

As per Rule 18 of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 minimum net worth requirements for registration of warehouses with the Authority have been prescribed under the Seventh Schedule of the Rules. In order to obtain a better picture of financial soundness of the applicant entity, net worth requirement had been quantified linking it to the capacity of the warehouse(s). However, subsequently a number of representations were received from warehouseman with small capacity warehouses informing their inability to meet the prescribed networth criteria. Looking into the genuineness of their representations the registration rules were amended revising the required networth limits and notified under the Warehousing (Development and Regulation) Registration of Warehouses (Amendment) Rules, 2018 on March 20, 2018 as summarized below:

Table: 3.3

Networth prescribed earlier		Amended Networth requirement	
Storage capacity (in tons)	Net worth (Rupees in cores)	Storage capacity (in tons)	Net worth (Rupees in crores)
Less than 1,000	0.5	Less than 1,000	0.1
1,001 - 5000	2.5	1,001 - 3000	0.25
		3,001 - 5,000	0.50
5,001 - 10000	5	5,001 - 7,000	1.00
		7,001 - 10,000	2
10,001 - 25000	10	10,001 - 15,000	5
		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 constrains, 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 NWRs issued by the registered warehouses and pledged with banks or traded as a document of title and also the convenience of the applicant/warehouseman the requirement of Security Deposit 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 BG/FD. The requirement of SD as per the new notification is as under:

- a. Value of the SD shall be a sum total of columns A, B & C mentioned in the table given below (here the highest value of total outstanding negotiable warehouse receipts over the preceding month for all the warehouses registered by the warehouseman is referred as T):

Table: 3.4.

Slab	A	B	C
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

- b. 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.
- c. The security deposit can be furnished in the form of a Bank Fixed Deposit or a Bank Guarantee favouring WDRA.
- d. Any entity created under an Act of Parliament or of State Legislature may provide an Indemnity Bond for the amount required as Security Deposit.
- e. The Security Deposit shall need to be updated at the end of each month based on the highest value of total NWRs issued by the warehouseman.

3.1.7 Special relaxation for warehouses owned by Primary Agricultural Cooperative Societies (PACs)/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:
- The registration fee is only Rs. 5000/- as compared to Rs 20000 to 30000 for others
 - 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 NWRs issued by it), while for others it is minimum Rs 1 Lakh plus a percentage of value of 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 for 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.

3.2 Implementation of online application 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 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 then after the application for registration of all the warehouses under the entity shall be submitted in the next step. The inspection agencies (IAs) empanelled 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 log in 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 Improvements in the online application system for warehouse registration undertaken during 2018-19

Looking into the feedback from both internal and external users of warehouse registration portal further improvements were made during 2018-19 in the online application system to make it easier for the various users and also to provide for real time monitoring of various processes. Some of the major improvements undertaken are summarised as under:

- i. Online renewal of registration and modification/updation of warehouse/warehousemen
- ii. Online surrender of registration
- iii. Facility for according registration for a duration (five years or below) as per the validity of Security Deposit
- iv. Submission of online inspection reports
- v. Facility of printing the pdf copy of their inspection reports by the IOs
- vi. Dashboard for the inspection agencies
- vii. Provision of online updation of Associate Authorised Representatives (AARs) by the Authorise Representatives (ARs) of non-individual entity.
- viii. Online monitoring of the status of validity of Security Deposit, Godown lease, Insurance policy etc. and alerts to Warehousemen before expiry
- ix. Provision of online MIS reports relating to registration process and regulatory compliances
- x. Facility to upload multiple insurance policies towards a single warehouse
- xi. Dashboard on pendency of registration application at different levels and real time status of online registrations for an effective monitoring
- xii. Online system of stock inspection of warehouses

3.3 Notification on electronic Negotiable Warehouse Receipt (eNWR)

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, it was decided by the Authority, under its transformation plan, to introduce electronic Negotiable Warehouse Receipt (eNWR) system through Repositories which would facilitate creation and management of the eNWR 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 eNWRs. The Authority has also issued Certification of Registration to the following Repositories for Creation and Management of eNWRs.

- (a) CDSL Commodities Repository Limited (CCRL) – Its parent company is CDSL which is a depository facility. Incorporation of new company (CCRL) is completed and has been approved by the MCA.
- (b) National E Repository Limited (NERL) – Its parent organization is NCDEX which is a professionally managed on-line multi commodity exchange. NCDEX is a public limited company incorporated on April 23, 2003 under the Companies Act, 1956. The Repository NERL was incorporated on February 10, 2017 and approved by MCA.



Launch of eNWR system at Central Warehouse, Vadlamudi (AP) on 14th June, 2018



Chairman, WDRA addressing stakeholders on the occasion of e-NWR launch at Central Warehouse, Yeshwantpur, Bangalore on 12.07.2018.



Launch of eNWR System at Central Warehouse, Suryapet (Telengana) on 21st July, 2018

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

The e-NWR is a more secure document adding to the credibility to the concerned warehouse as compared to paper based warehouse receipts / stock receipts. Major advantages with eNWRs is given in Table 3.5.

Table: 3.5

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;
Cannot be split	eNWRs 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 eNWR 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	Agmarknet 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 eNWR 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”.

Complying with these provisions the Authority had notified vide its circular dated March 12, 2019 that with effect from June 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. However, this date has been further extended to August 1, 2019, considering the request made by a number of WSPs.

3.6 Registration of warehousemen and warehouses

Receipt of paper based application for registration of warehousemen and 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 2018-19, 749 warehouse were registered as per the entity wise details giving below

Table 3.6

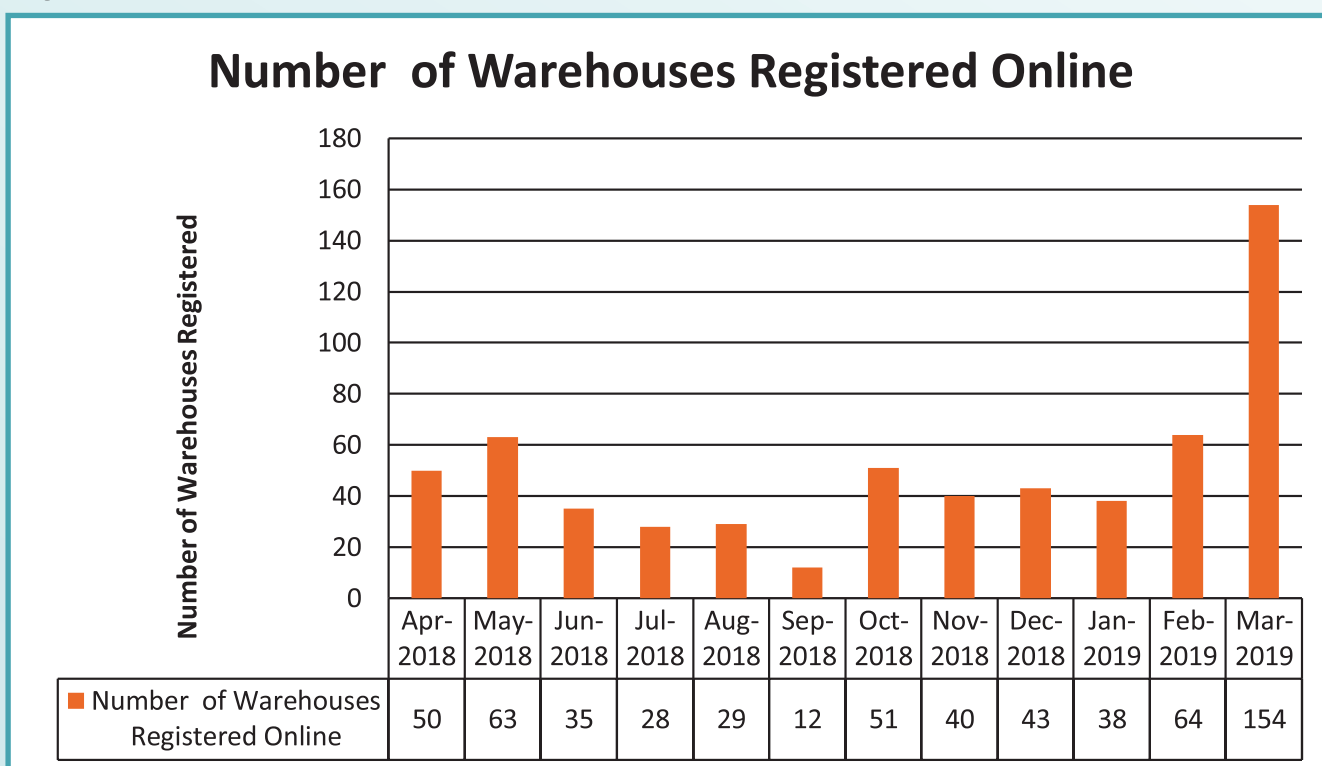
Sl. No	Type of Entity	No of Warehousemen Registered
1	Public Sector Undertaking	4
2	Company	15
3	Cooperative Society	538
4	Partnership Firms	59
5	Individual	133
	Total	749

During the year 2018-19, the Authority also registered 607 warehouses in various States which is the maximum since the inception of the Authority as per the entity-wise details given below.

Table 3.7 Entity wise details of warehouses registered during 2018-19

Sl.No.	Type of Entity	No. of Warehouse	Capacity (in lakh.MT)
1	PSUs	121	25.01
2	Company	207	10.35
3	Co-operative Society	97	0.11
4	Partnership firms	49	4.15
5	Individuals	133	8.17
	Total	607	47.79

Month-wise progress of warehouses registered during 2018-19 is given as under:
Figure 3.1



Out of the warehouses registered by the Authority since inception i.e. 2011-12, 1057 warehouses with an aggregate capacity of 79.09 lakh MT remained active as on 31.03.2019. The State-wise and year-wise details of registrations of warehouses and warehouses with active registration as on 31.03.2019 are as follows:

Table: 3.8

S. No	State	No. of Warehouses registered								No. of Warehouses registered
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	
1	Andhra Pradesh	45	16	15	19	09	00	03	20	26
2	Assam	00	03	01	00	00	00	01	01	2
3	Bihar	00	00	02	00	02	01	02	04	6
4	Chhattisgarh	00	01	00	00	00	00	00	00	0
5	Delhi	00	00	00	00	00	00	00	00	0
6	Gujarat	03	05	02	10	145	22	85	61	154
7	Haryana	15	00	00	00	08	00	02	08	9
8	Himachal Pradesh	01	00	00	00	00	00	00	00	0
9	Jharkhand	00	00	01	00	00	00	00	01	1
10	Karnataka	00	14	01	03	19	13	09	06	30
11	Kerala	11	01	08	01	00	01	03	00	9
12	Madhya Pradesh	17	20	10	53	153	102	41	197	305
13	Maharashtra	22	14	00	08	56	40	35	66	121
14	Odisha	01	00	00	00	00	00	00	02	2
15	Punjab	04	09	00	01	00	00	00	08	8
16	Puducherry	01	00	00	00	00	00	00	00	1
17	Rajasthan	48	04	14	10	116	28	67	59	173
18	Tamil Nadu	52	00	14	128	71	05	03	126	147
19	Telengana	00	00	00	00	02	00	07	18	24
20	Uttarakhand	00	00	00	00	00	00	00	00	0
21	Uttar Pradesh	20	05	00	01	06	01	02	27	35
22	West Bengal	00	00	00	00	01	01	01	02	3
23	Tripura	00	00	00	00	00	00	00	01	1
	Grand Total	240	92	68	234	588	214	261	607	1057

The entity-wise and year-wise details of warehouses registered and warehouses with active registration as on 31.03.2019 are given as under in the table 3.9.

Table 3.9

Entity									Total active as on 31.3.2019
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	
CWC	135	25	15	3	2	5	14	84	141
SWCs	87	28	9	1	16	44	0	37	43
Private	18	26	14	81	500	163	241	386	767
PACs/FPOs	0	13	30	145	70	2	1	97	98
Cold Storage	0	0	0	4	0	0	5	3	08
Total	240	92	68	234	588	214	261	607	1057

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 networth positive PACSs by organising awareness camps, registration camps, Master Trainers Programmes, etc. As a result during 2018-19, 97 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 Joint Registrar of Cooperative Societies, Government of Tamil Nadu is laudable and praiseworthy.

3.8 Activities undertaken to boost registration

The Authority has been in constant touch with various organizations which could get their warehouses registered with WDRA. In order to orient their officers on the new registration and regulatory process senior officers of WDRA has been visiting the concerned warehouse service providers to conduct series of programmes from initial orientation to training of concerned officers and hand holding of those directly involved with dealing their applications. Activities undertaken in some of the states during 2018-19 is given as under:

3.8.1 Haryana :

Organization of workshop on new registration process of WDRA and eNWR ecosystem for the officers of Haryana State Warehousing Corporation February 21, 2019 at Panchkula, Haryana.

3.8.2 Himachal Pradesh:

- Orientation program for officials of HP Horticultural Produce Marketing Corporation (HPMC) at Shimla on 11th June 2018. 13
- An interactive session and awareness program on eNWR System on 12th June 2018 for the apple growers at HPMC's Controlled Atmosphere Store (CAS) at Narkanda (HP). 15 apple growers and local HPMC officials participated.



Chairman and Member, WDRA having interactive session and awareness program on eNWR System for the apple growers at HPMC's CA store at Narkanda (HP) on 12th June, 2018

3.8.3 Karnataka:

Workshop for the officials of Karnataka SWC on online warehouse registration and eNWR system on 26th June 2018 at Bengaluru.

3.8.4 Madhya Pradesh:

Workshop on Warehouse Registration and issuance of eNWR at Pipariya (MP) on 26th May 2018 for private warehousemen in the district.

3.8.5 Maharashtra:

Registration workshop on online registration of MSWC warehouses held on 24th May, 2018 in Maharashtra State Warehousing Corporation, Pune.

3.8.6 Odisha:

- i. Workshop on registration of PACS and SWC warehouses in the State of Odisha for concern officers of the State on 4th October, 2018 at Bhubaneswar.
- ii. Interaction with the senior officers of the Department of Cooperation, Government of Odisha at Bhubaneswar on November 14th, 2018 and a registration camp for PACS warehouses

3.8.7 Tamil Nadu:

- i. An orientation programme on new online warehouse registration system of WDRA organised for officers of Tamil Nadu Warehousing Corporation at Chennai on May 4th, 2018.

- ii. Trainers' Training Program on online registration of Warehouses on 21.06.2018 at Coimbatore for the benefit of PACSs in Tamil Nadu.
- iii. Trainers' Training Program on online registration of Warehouses on June 22, 2018 at Trichy for the benefit of PACSs in Tamil Nadu.
- iv. Review workshop on online registration of PACS warehouses on February 1, 2019 at Coimbatore for the benefit of PACSs in Tamil Nadu.
- v. Review workshop on online registration of PACS warehouses on February 2, 2019 at Trichy for the benefit of PACSs in Tamil Nadu.



Chairman, WDRA addressing the officials of Maharashtra State Warehousing Corporation, Pune on online registration of Warehouses on 24th May, 2018.



WDRA, in association with the Registrar of Cooperative Societies, Chennai organised a Trainers' Training Program on online registration of Warehouses at Trichy Tamil Nadu for the officials of PACSs on 22nd June, 2018.



Dr. B.B.Pattanaik, Chairman, WDRA addressing stakeholders in the outreach programme organized by WDRA and NERL at Pipariya (Madhya Pradesh)



Participants at a workshop on Online Warehouse Registration and issuance of eNWR organised at Pipariya (MP) on 26th May, 2018

3.9 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 has 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.

During the year 2018-19 registration of 60 warehouses were renewed. State wise and agency wise details are as follows:

Table: 3.10

S. No.	Name of State / UT	Agency	No. of renewal of registration
1.	Rajasthan	Central Warehousing Corporation	12
2.	Tamil Nadu	Primary Agricultural Cooperative Societies	02
3.	Rajasthan	Private Sector	09
4.	Gujarat		09
5.	Maharashtra		13
6.	Uttar Pradesh		02
7.	Madhya Pradesh		11
8.	Bihar		02
Total			60

3.10 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.

3.11 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.

- a) 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)
2. Shall meet the requirements for a fit and proper person as prescribed by the Authority

3.12 Empanelment of Inspection Agencies

After following a transparent process of inviting applications, its scrutiny and shortlisting of eligible organizations six 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 filed online for different types of inspections i.e. for conventional warehouses, silos and cold storages and can be submitted from venue 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:

3.13 List of empanelled Inspection Agencies

- 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.

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

3.14 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)	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 general 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.

3.15 Inspecting officers added during 2018-19

Considering the increased load of inspections the Authority has been asking the empanelled Inspection Agencies to add more Inspecting Officers (IOs), particularly, in the States/Zones where the volume of registration applications have been increasing. Accordingly the Authority on boarded the additional IOs who possess the requisite qualification and experience, during the year 2018-19, as detailed below:

Table 3.12

Sl No.	Name of the IA	Zone-wise number of IOs added					Total
		North	South	East	West	Central	
1	SSRA & Company	-	-	-	-	4	4
2	One Cert International Private Limited	-	-	-	-	3	3
3	NABARD Consultancy Services Private Limited	-	7	-	-	-	7
4	TQ Services Limited	1	5	1	3	3	13
5	National Productivity Council	-	-	-	1	-	1
Grand Total							28

3.16 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 eNWRs. IOs with requisite qualifications and experience of carrying 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.



Inspection of Cotton Warehouse at Rajkot by Chairman and Member WDRA

During the year 2018-19, 141 number of stock inspections of warehouses was conducted. Month-wise progress of stock inspections conducted during the year is given as under:

Month-wise progress of stock inspection of warehouses conducted during 2018-19

Table 3.13

Month	Number of stock inspections conducted	Inspection Agency			WDRA's own officers
		TQ Services	True Quality Certification	SSRA	
May, 2018	4	-	-	-	4
June, 2018	1	-	-	-	1
September, 2018	35	32	-	-	3
October, 2018	7	7	-	-	-
November, 2018	9	9	-	-	-
December, 2018	17	15	2	-	-
January, 2019	39	26	9	4	-
February, 2019	6	6	-	-	-
March, 2019	23	19	4	-	-
Total	141	114	15	4	8

3.17 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 National e-Repository Ltd. (NeRL) sponsored by M/s National Commodity and Derivatives Exchange NCDEX for creation and management of electronic Negotiable Warehouse Receipts (eNWRs). Core services provided by these Repositories are as under:

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

The Repository system became effective from September 26st, 2017. A total of 77332 eNWRs were issued by these Repositories till March 31st, 2019 as per the details given below:

Table 3.14

Repository	Exchange	Non Exchange	Total
NERL	72365	494	72859
CCRL	4356	117	4473
Total	76721	661	77332

3.18 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 2018-19 as per the following details.

3.18.1 Training and awareness programs for farmers on Warehousing (Development and Regulation) Act, 2007 and benefits of NWR system

During the year 2018-19, the Authority organized 114 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 Hyderabad, ATARI Jabalpur, ICM Jaipur, ICM Madurai, Madhusudan ICM Bhubaneswar, IG ICM Lucknow and State Agriculture University, Jodhpur. Details of awareness programs organised during 2018-19 are given below:

Table 3.15

Sl. No	Organisation	No. of Programmes conducted	No. of Farmers/Traders/Millers participated
1	Central Warehousing Corporation	40	1950
2	Chaudhary Charan Singh National Institute of Agricultural Marketing (CCSNIAM), Jaipur	10	500
3	Institute of Co-operative Management (ICM), Bhopal	11	550
4	ICM, Hyderabad	15	750
5	ICM, Jaipur	15	500
6	ICM, Madurai	1	50
7	ICM, Bhubaneswar	1	50
8	ICM, Lucknow	3	150
9	Agricultural University, Jodhpur	4	200
10	Udaybhan Singh Regional Institute of Co-operative Management (URICM), Gandhinagar	10	500
11	Agricultural Technology Application Research Institute (ATARI), Jabalpur	4	500

The progressive achievement under this activity since the inception of the Authority is as follows. In all 727 programmes have been organized and 36350 farmers have participated in them.

Table 3.16

Sl. No	Year	No. of Awareness Programmes Conducted	No. of Farmers Participated
1	2011-12	4	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



Awareness Programme conducted for farmers, traders and mill owners at Krishi Vigyan Kendra, Jalandhar (Punjab) on 24th August, 2018.



Visit of Participants to a Warehouse during awareness Programme conducted for farmers, traders and mill owners at Krishi Vigyan Kendra, Jalandhar (Punjab) on 24th August, 2018.



Awareness Programme conducted for farmers, traders and mill-owners at Panki, Kanpur (UP) on 16th October, 2018

3.18.2 Training of 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 programme 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 2018-19 nine (9) training programs were organised through the CWC (IGMRI, Hapur) and CCSNIAM, Jaipur in which 265 warehouse managers of registered warehouses were trained as detailed below.

Table 3.17

S. No.	Name of the Institution	Number of programs organised	Number of warehouse managers trained
1.	CCS NIAM, Jaipur	05	125
2.	CWC, IGMRI, Hapur	04	140
	Total	09	265



Training of Warehouse Managers of PACS in Tamilnadu at Gobichettipalayam, Erode (Tamil Nadu)

It is relevant to mention that the Authority provides a budgetary support of Rs. 12,500/- + GST per candidate per training to the partner training institutions.

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

Table 3.18

SI. No.	Year	Name of the Institutions	Number of programs organized	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
	Total		53	1663

3.19 Organization of outreach programmes on new online processes of registration and regulation of warehouses as well as eNWR ecosystem by the Authority

- 3.19.1 The Authority, organised a Round Table with Bankers on 26.4.2018 in its office on Current challenges in Warehouse Receipt Financing and eNWR system introduced by the Authority, 17 representatives from 13 major Public and Private Banks besides representatives from two Repositories participated.
- 3.19.2 An orientation programme on new online warehouse registration system was organised for the officers of Tamil Nadu Warehousing Corporation at Chennai on 4th May, 2018.
- 3.19.3 The Authority, in association with its registered Repository, CCRL organised a stakeholder workshop at Rajkot, Gujarat on 18th May, 2018. 40 participants representing various interest groups such as warehousemen, bankers, farmers, traders, commodity brokers etc., participated.
- 3.19.4 A workshop was organised on 24th May, 2018 for the officials of the Maharashtra State Warehousing Corporation (MSWC), Pune which was attended by 30 officials of MSWC. During the workshop the participants were enlightened on the new system of online registration of warehouses.
- 3.19.5 The Authority, in association with its registered Repository, NeRL organised a workshop on warehouse registration and issuance of eNWR at Pipariya (MP) on 26th May 2018. 60 Participants representing various interest groups such as warehousemen and bankers participated.
- 3.19.6 The Authority, conducted an awareness program for officials of HP Horticultural Produce Marketing Corporation (HPMC) at Shimla on 11th June 2018. 13 officials of HPMC participated.
- 3.19.7 In association with HPMC, the Authority also organised an interactive session and awareness program on eNWR System on 12th June 2018 for the apple growers at HPMC's Controlled Atmosphere store at Narkanda (HP). 15 apple growers and local HPMC officials participated.
- 3.19.8 The Authority, in association with the Registrar of Cooperative Societies, Chennai organised Trainers' Training Program on online registration of Warehouses on 21st June, 2018 at Coimbatore for the benefit of officials of PACSs in Tamil Nadu. 47 Officials from 16 Districts and Senior Officials of the Co-operative Department participated.
- 3.19.9 The Authority, in association with registered Repository, CCRL organised a Stakeholder Workshop at Coimbatore (TN) on 21st June, 2018. 15 participants of various groups such as warehousemen, bankers, farmers, traders, commodity brokers participated. Senior Officials of Cooperative Department and Regional Manager of CWC participated.
- 3.19.10 In association with the Registrar of Cooperative Societies, Chennai, the Authority organised a Trainers' Training Program on online registration of Warehouses on 22nd June, 2018 at Trichy for the benefit of PACSs in Tamil Nadu. 45 Officials of PACSs from 15 Districts and Senior Officials participated.
- 3.19.11 The Authority, organised a workshop for the officials of Karnataka SWC (KSWC) on online warehouse registration and eNWR system on 26th June, 2018 at Bengaluru. 35 officials including the Managing Director, KSWC participated.

- 3.19.12 WDRA in association with CWC, Hyderabad Region and CCRL organised an awareness workshop on eNWR System at Hyderabad on 20th July, 2018. 50 officials including Warehouse Managers of 38 registered warehouses in AP and Telengana and officials of Telengana SWC participated.
- 3.19.13 Chairman, WDRA had detailed interaction with the senior officers of the Department of Cooperation, Government of Odisha at Bhubaneswar on 14th November, 2018 and WDRA organised a registration camp for PACS warehouses
- 3.19.14 In association with Repository CCRL, the Authority organised stakeholder consultation at Mumbai on 30th January, 2019 regarding eNWR ecosystem. 28 participants from WSPs, Banks, Commodity Exchanges, Clearing Corporations, Commodity Participants and Members of Business Development Advisory Committee of CCRL participated.
- 3.19.15 The Authority, in association with the Registrar of Cooperative Societies, Chennai organised a review workshop on online registration of PACS warehouses on 1st February, 2019 at Coimbatore for the benefit of PACSs in Tamil Nadu. 28 Officials from 16 Districts and Senior Officials participated.
- 3.19.16 In association with the Registrar of Cooperative Societies, Chennai, the Authority organised a review workshop on online registration of PACS warehouses on 2nd February, 2019 at Trichy for the benefit of PACSs in Tamil Nadu. Officials from 15 Districts of Tamil Nadu and Senior Officials from Cooperative department participated.
- 3.19.17 WDRA's Repository, M/s NeRL, organised KISSAN KONNECT, a program to create awareness about the eNWR ecosystem among farmers/bankers at Tenali (AP) on 18th February, 2019. About 250 farmers from Tenali, Guntur, Duggirala, bankers & warehouse officials attended. Chairman & Member, WDRA addressed the gathering.
- 3.19.18 Shri P Srinivas, Member, WDRA and Sr. Consultant (Tech) WDRA organised a workshop on new registration process of WDRA and eNWR ecosystem for the officers of Haryana State Warehousing Corporation February 21st, 2019 at Panchkula, Haryana.



A Round Table conference with bankers from Public and Private sector held on 26th April, 2018 on current challenges in Warehouse Receipt Financing.



Stakeholder consultation at Mumbai on 31st January, 2019 organised by WDRA in association with CCRL, on eNWR ecosystem for WSPs Banks, Commodity Exchanges, Clearing Corporations, Commodity Participants & members of Business Development team of CCRL



Visit of Chairman, WDRA, Chairman, NERL and Managing Director NERL to Central Warehouse, Tenali

CHAPTER - IV

ORGANISATIONAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE

4.1 Organisational Matters of the WDRA:

The sanctioned strength of WDRA as well as the posts filled up as on 31st March, 2019 remained as under:

Table 4.1

S. No.	Designation of posts	No. of posts sanctioned	No. of posts filled up as on 31 st March, 2019
1	Joint Secretary	1	1 (upgraded as Additional Secretary on personal basis)
2	Director	2	1
3	Under Secretary	2	1
4	Deputy Director	2	2
5	Section Officer	2	1
6	Assistant/Accountant	2	2
7	Principal Private Secretary	1	1
8	Private Secretary	2	1
9	Staff Field Officer	1	-
10	PA/Steno Grade 'D'	2	2
11	Driver	1	1
	Total	18	13



4.2 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 31.03.2019.

4.3 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) and Under Secretary (In-charge) (Administration & Finance), was appointed as CAPIO and Shri T.K. Manoj Kumar, Additional Secretary, WDRA functioned as the Appellate Authority during the year 2018-19. This information has been displayed on the website of the Authority for the information of general public. A total number of 07 references under RTI Act were received during the year 2018-19 and timely information was provided.

4.4 Official Language Implementation

Quarterly meetings to review the implementation of official language in the Authority were held under the Chairmanship of the Additional Secretary, WDRA on 12th June, 2018, 28th September, 2018, 31st December, 2018 and 28th March, 2019.

As a member of the Nagar Rajbhasha Karyanvayan Samiti (NARAKAS) the officials of the Authority dealing with the official language implementation attended meetings on 28.08.2018 and 27.02.2019. The meetings were organised by South NARAKAS office at Employee Provident Fund Organization (EPFO), New Delhi under the Chairmanship of DG, EPFO.

A workshop on the provisions of Official Language Act and progressive use of Hindi in office work was organized on 26th March, 2019 which was attended by all officers and staff of the Authority. In the Workshop organised by the Department of Food and Public Distribution on 27th March, 2019 on “Translation tool” four officials of the Authority participated.

Hindi Pakhwada was also organised in the Authority during the fortnight 14th to 28th September 2018, during which various competitions such as Handwriting competition, Story competition, Hindi dictation, On the spot poem competition among staff members were organised and prizes were distributed. To motivate the staff to work in Hindi competitions on Hindi Noting and Drafting were also organised.

The official and staff of the Authority regularly contributed poems, short stories, articles, etc. in Hindi which were published in the Hindi magazines “**Khadya Bharati**” of the Department of Food and Public Distribution, as Government of India as well as “**Bhandaran Bharati**” of the Central Warehousing Corporation.



Workshop on use of Hindi organised for the officials of WDRA on 26th March, 2019

4.5 Celebrations of "Swachhata Pakhwada"

Swachhata Pakwada was organised in the Authority during the period from 15th September, 2018 to 2nd October, 2018. The celebrations started with tree plantation in the campus on the first day. During the period the staff of the Authority undertook cleanliness drive in the Campus as well as the adjoining DDA Park, Shapur Jat and Gulmohar Park, Hauz Khas and distributed pamphlets for creating awareness among the public about cleanliness and to motivate them to keep the surroundings clean. During the campaign, the staff also visited the namely South Delhi Municipal Corporation Pratibha School, Hauz Khas, undertook cleaning of the premises, delivered talk among children about the importance of hygienic and sanitation in day to day life as well as organised quiz competition among the children on cleanliness and personal hygiene. Prizes were also distributed among the winning as well as participating children.



Chairman WDRA administering pledge to the WDRA officials on the occasion of 'Swachhata Pakhwada'.



WDRA team celebrating 'Swachhata Pakhwada'



WDRA staff undertaking cleaning of DDA park Shahpurjat, Hauz Khas, during 'Swachhata Pakhwada'.



Cleaning by WDRA Staff at South Delhi Municipal Corporation Pratibha School, Hauz Khas, New Delhi during 'Swachhata Pakhwara'.



Prize distribution to the students of South Delhi Municipal Corporation Pratibha School, Hauz Khas, New Delhi on the occasion of programme conducted during 'Swachhata Pakhwada'.



WDRA staff addressing the student of South Delhi Municipal Corporation Pratibha School, Hauz Khas, New Delhi, on the importance of hygiene and sanitation.



Tree plantation by Chairman and Member WDRA on the occasion of 'Swachhata Pakhwada'

4.6 Contribution towards the Kerala Chief Minister's Distress Relief Fund

In order to extend a helping hand towards relief and rehabilitation of the people of Kerala who were harshly struck by devastating flood in August, 2018 causing extensive damage to the life and property, on the appeal of the Chairman, 15 officers and staff of the Authority contributed a total amount of Rs 52,500.00 (Rupees Fifty Two Thousand Five Hundred Only) to the Kerala Chief Minister's Distress Relief Fund expressing their support in the moment of distress/crises. The Cheque for the amount was handed over to the Principal Resident Commissioner, Government of Kerala, New Delhi on 31st August, 2018 by the Chairman, WDRA the presence of Member and Additional Secretary, WDRA.

4.7 Training of Personnel of the Authority

The officers and staff of the Authority were imparted training on use of 'e-office' software. The officers and staff were also 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.

4.8 Audit of Accounts of the Authority for the year 2018-19

The total Grant-in-aid received against sanctioned budget of the Authority for 2018-19 was Rs. 1046.24 lakh including Rs. 285.08 Lakh which was carried forward from 2017-18. The actual expenditure during the year was Rs.994.12 lakh. Amount unutilized as on 31st March 2019, including bank interest (Rs.7.25 lakh) from Oriental Bank of Commerce (OBC) on amount received as Grant was Rs. 52.12 lakh which has been carried forward to the next financial year viz. 2019-20. The financial statements of the Authority for the financial year ended 31.03.2019 alongwith the report of the audit conducted by the Comptroller and Auditor General of India (CAG) through the Director General of Audit (Central Expenditure) for the year 2018-19 are annexed at Annexure I and II respectively.

The CAG has not made any major observation on the financial statements of the Authority for the year ended 31.03.2019. However, the reply/comments of the Authority on the observations in the Separate Audit Report (SAR) of the (CAG) are given in Annexure-III.

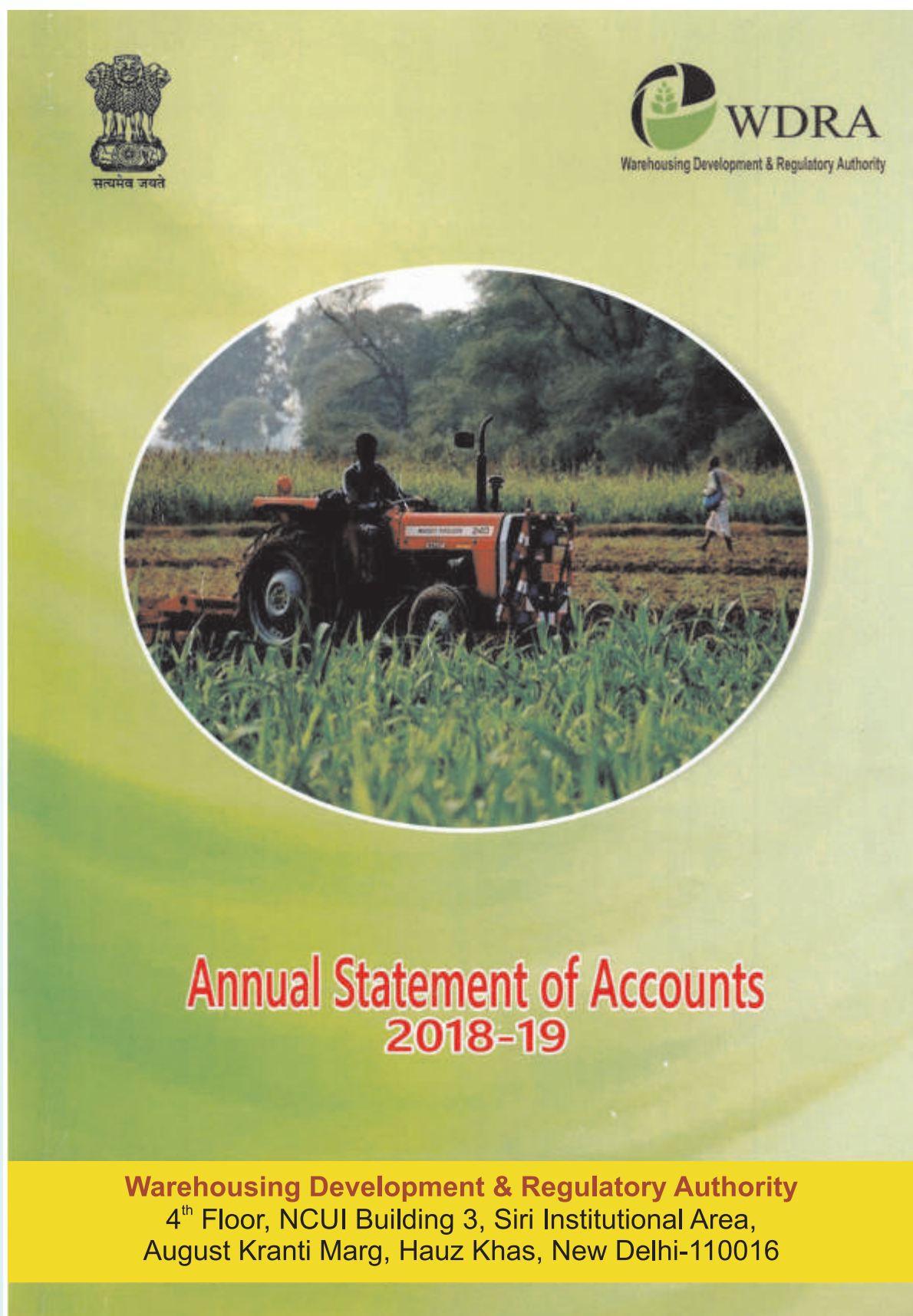


Chairman, WDRA, addressing the gathering at KISSAN KONNECT, a programme to create awareness about eNWR ecosystem among farmers, traders, bankers and warehouse official at Tenali (Andhra Pradesh) on 18th February, 2019



KISSAN KONNECT, a programme organised by NeRL to create awareness about eNWR ecosystem among farmers, traders, bankers and warehouse officials at Tenali (Andhra Pradesh) on 18th February, 2019.

Annexure-I



Warehousing Development & Regulatory Authority

FORM B
(See Rule 3)
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31/03/2019

Amount (in Rs.)

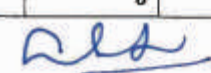
Name	Schedule	Current Year	Previous Year
(A) INCOME		77,092,204	60,675,635
Income from sales/services	12	0	0
Grants/Subsidies	13	76,116,000	58,095,000
Fees/Subscriptions	14	0	0
Income from Investment (Income on Investment from Earmarked/Endowment fund transferred to funds)	15	0	0
Income from Royalty, Publications etc.	16	0	0
Interest Earned	17	724,980	2,367,305
Other Income	18	251,224	213,330
Increase/(Decrease) in stock of finished goods and work in progress	19	0	0
(B) EXPENDITURE		113,964,180	110,897,066
Establishment Expenses	20	27,863,453	27,891,474
Other Administrative Expenses etc.	21	66,598,808	68,966,854
Expenditure on Grants Subsidies etc.	22	0	0
Interest	23	0	0
Depreciation (Net total at the year end corresponding to schedule 8)	8	19,501,919	14,038,738
Balance being excess/(deficit) of income over expenditure (A-B)		-36,871,976	-50,221,431
Transfer to Special Reserve		0	0
Transfer to/from General Reserve		0	0
Balance being surplus/(deficit) carried to Corpus/Capital Fund		-36,871,976	-50,221,431
Significant accounting policies	24	0	0
Contingent liabilities and Notes to Accounts	25	0	0

For Manoj Mohan & Associates
Chartered Accountants
FRN 009195C

CA Ravi Kumar Gupta
Partner
M.No. 057046

Place: New Delhi
Date : 27.05.2019


श्री. श्रीनिवास
P. SRINIVAS
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भांडागारण विकास और विनियामक प्राधिकरण
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Warehousing Development & Regulatory Authority

SCHEDULE 1 - CORPUS/CAPITAL FUND AS ON 31/03/2019

Amount (in Rs.)

Name	Current Year	Previous Year
Corpus/Capital Fund	0	0
20000.01 Corpus/Capital Fund (Opening Balance)	213,785,613	264,007,044
Add. Contribution towards Corpus/Capital Fund	0	0
Add/Deduct. Bal of net income/expenditure transfer from income and expenditure account	-36,871,976	-50,221,431
Balance at the Year End	176,913,637	213,785,613




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Warehousing Development & Regulatory Authority

SCHEDULE-2 RESERVE AND SURPLUS AS ON 31/03/2019

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



Deepak Arya

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P. Srinivas

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B. B. Pattanaik

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Warehousing Development & Regulatory Authority

SCHEDULE-3 EARMARKED/ENDOWMENT FUND AS ON 31/03/2019

Name	Amount (in Rs.)	
	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



दीपक आर्य / DEEPAK ARYA
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Warehousing Development & Regulatory Authority

SCHEDULE-4 SECURED LOANS AND BORROWINGS AS ON 31/03/2019

Amount (in Rs.)

Name	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	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




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Warehousing Development & Regulatory Authority

SCHEDULE-5 UNSECURED LOANS AND BORROWINGS AS ON 31/03/2019

Amount (in Rs.)

Name	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




दीपक आर्य / DEEPAK ARYA
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Warehousing Development & Regulatory Authority

SCHEDULE-6 DEFERRED CREDIT LIABILITIES AS ON 31/03/2019

Amount (in Rs.)

Name	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




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Warehousing Development & Regulatory Authority

SCHEDULE-7 CURRENT LIABILITIES AND PROVISIONS AS ON 31/03/2019

Amount (In Rs.)		
Name	Current Year	Previous Year
26000.01 Current Liabilities	84,280,280	55,914,234
26000.01A Acceptance	0	0
26000.01B Sundry Creditors	62,644,639	36,745,518
26000.01BA Sundry Creditors for Goods	0	0
26000.01BB Sundry Creditors Others	62,644,639	36,745,518
26000.01BB1 Sundry Creditors Others (BECIL)	1,436,064	1,436,064
26000.01BB2 Sundry Creditors Others (Post Master)	0	-179
26000.01BB3 Sundry Creditors Others (Others)	4,724,299	0
26000.01BB4 Sundry Payable	56,484,276	35,309,275
26000.01FG Other Liabilities	0	0
26000.01FGA PM/CM Relief Fund	0	0
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	1,532,919	2,058,222
26000.01EA Statutory Liability-Overdue	0	0
26000.01EB TDS	1,532,919	2,058,222
26000.01EBA TDS-Salary	399,152	371,933
26000.01EBB TDS-Others	1,032,184	1,686,289
26000.01EBC GST-TDS	101,563	0
26000.01F Other Current Liabilities	20,102,722	17,110,494
26000.01FA Security Deposit	13,259,784	13,322,581
26000.01FB Earnest Money Deposit (EMD)	10,000	10,000
26000.01FC Stale Cheque Pending for Re-issue	20,738	20,858
26000.01FD Salary Payable	2,416,814	1,646,677
26000.01FE Withheld from Party's Bills	1,961,021	1,693,032
26000.01FF Leave Salary Contribution Payable	2,434,365	417,346
26000.02 Provision for Expenses	1,775,075	3,903,949
26000.02A Provision for Taxation	0	0
26000.02B Provision for Gratuity	292,254	178,272
26000.02C Provision for Superannuation/Pension	0	0
26000.02D Provision for Accumulated Leave Encashment	249,980	277,870
26000.02E Provision for Trade Warranties/Claims	0	0
26000.02F Provisions for Unpaid Expenses	1,232,841	3,447,807



(continued...)


Warehousing Development & Regulatory Authority

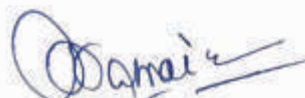
Name	Current Year	Previous Year
26000.02FA Provisions for Telephone Expenses	18,648	22,948
26000.02FB Provisions for Audit Fee	160,620	300,000
26000.02FC Provisions for Rent, Rates and Taxes	0	6,250
26000.02FD Provisions for Inspection system in Warehouses	0	597,500
26000.02FE Provisions for Newspapers & Periodicals	2,021	2,452
26000.02FF Provisions for Training & Awareness	434,659	269,250
26000.02FG Provisions for Miscellaneous Expenses	143,812	162,566
26000.02FH Provision for Professional Charges	451,866	1,200,489
26000.02FI Provision for Outsourced Manpower (DEO)	0	379,008
26000.02FJ Provision for Repair & Maintenance Exp.	21,215	507,344
TOTAL	86,055,355	59,818,183




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WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY
FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2019

SCHEDULE 8 - FIXED ASSETS												
S. No.	Description	Factor	Cost/ valuation as at beginning of the year	Addition (more than 180 days)	Addition (less 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)	NET as at the previous 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	1742000000	-	-	-	1742000000	6221430	3110714	9332144	164867856	167978570
8	c) Ownership Flats/Premises	-	-	-	-	-	-	-	-	-	-	-
9	d) Superstructures on land not belonging to the entity	40%	19357676	-	-	-	19357676	7743070	7743070	15486140	3871536	11614606
10	3. Plant, Machinery & Equipments	15%	4943553	97500	50600	7500	5094153	1465916	771493	2233471	2860682	3477637
11	4. Vehicles	15%	703433	-	-	-	703433	703432	-	703432	1	1
12	5. Furniture & Fixtures	10%	5319067	18180	-	199022	5138225	953210	543941	110595	3751669	4365857
13	6. Office Equipment	15%	744703	30433	1900	93362	683674	301389	102972	344549	339125	443314
14	7. Computer & Peripheral	40%	2439940	267650	319258	-	3026848	1969839	432728	2402567	624281	470101
15	8. Electric Installation	15%	123231	-	-	-	123231	105075	2935	108010	14311	17246
16	9. Library Books	40%	87129	2558	1845	-	91532	81951	9453	91304	228	5278
17	10. Tubewells & W. Supply	-	-	-	-	-	-	-	-	-	-	-
18	11. Software	40%	8368366	6362870	4460588	-	19191824	1673673	6784613	8458286	10733538	6694693
19	Total of A	-	216286188	6779191	4844191	299884	227609686	21218885	19501919	40546459	187063227	195067303
20	B. Capital Work in Progress	-	-	5352790	3446089	8798879	-	-	-	-	-	-
	Total (A + B)	-	216286188	12131981	8290280	9098763	227609686	21218885	19501919	40546459	187063227	195067303



दीपक आर्य / DEEPAK ARYA
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हौज खास, नई दिल्ली-110016

**डॉ. बी.बी. पट्टनायक
Dr. B.B. PATTANAIK**
अध्यक्ष (प्रभारी) / Chairman (P)
भंडारण विकास और विनियामक प्राधिकरण
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Warehousing Development & Regulatory Authority

SCHEDULE-9 INVESTMENT FROM EARMARKED/ENDOWMENT FUND AS ON 31/03/2019

Name	Amount (in Rs.)	
	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
11000.05 Other (Fixed Deposit)	0	0
TOTAL	0	0



Deepak Arya

दीपक आर्य / DEEPAK ARYA
अवर सचिव (प्रशासी) / Under Secretary (I/C)
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Ministry of Consumer Affairs, Food and Public Distribution
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P. Srinivas

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Warehousing Development & Regulatory Authority

SCHEDULE-10 INVESTMENT - OTHERS AS ON 31/03/2019

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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Warehousing Development & Regulatory Authority

SCHEDULE-11 CURRENT ASSETS, LOANS & ADVANCES ETC. AS ON 31/03/2019

Name	Amount (in Rs.)	
	Current Year	Previous Year
(A) 13000.01 Current Assets	75,053,652	77,572,432
13000.01A Inventories	659,642	677,085
13000.01AA Stores and Spares	659,642	677,085
13000.01AA1 NWR in Stock	0	613,444
13000.01AA2 Printing & Stationery in Stock	659,642	63,641
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	0
13000.01CA Imprest Cash	0	0
13000.01CB Temporary Advance	0	0
13000.01CC Cheque/Draft in Hand	0	0
13000.01D Bank Balance	74,394,010	76,895,347
13000.01DA With Schedule Banks	74,394,010	76,895,347
13000.01DAA On Current Account (Oriental Bank of Commerce)	5,212,135	28,508,134
13000.01DAB On Deposit Account (Includes Margin Money)	0	0
13000.01DAC On Saving Account (Canara Bank)	69,181,875	48,387,213
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	852,113	964,061
13000.02A Loans	0	15,000
13000.02AA Loan to staff	0	15,000
13000.02AA1 TA Advance	0	15,000
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	324,928	717,059
13000.02BA On Capital Account	0	0
13000.02BB Prepayments (Prepaid Expenses)	307,676	128,996
13000.02BC Security Deposit Made by WDRA	0	0



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Warehousing Development & Regulatory Authority

Name	Current Year	Previous Year
13000.02BD EMD made by WDRA	0	0
13000.02BE Advance to Others (Suppliers)	17,252	588,063
13000.02C Income Accrued	527,185	232,002
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	527,185	232,002
13000.02D Claim Receivable	0	0
TOTAL (A+B)	75,905,765	78,536,493




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Warehousing Development & Regulatory Authority

SCHEDULE-12 INCOME FROM SALES/SERVICES FOR THE PERIOD ENDED ON 31/03/2019

(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 31/03/2019

Amount (in Rs.)

Name	Current Year	Previous Year
31000.01 Central Government (Min. of CAF & PD)	76,116,000	58,095,000
31000.01A Grant In Aid for Salary Head	29,116,000	15,365,000
31000.01B Grant In Aid for General Head	47,000,000	42,730,000
31000.02 State Government	0	0
31000.03 Government Agencies	0	0
31000.04 Organisation	0	0
31000.05 International Organisation	0	0
TOTAL	76,116,000	58,095,000




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Warehousing Development & Regulatory Authority

SCHEDULE-14 FEES/SUBSCRIPTIONS FOR THE PERIOD ENDED ON 31/03/2019

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




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Warehousing Development & Regulatory Authority

SCHEDULE-15 INCOME FROM INVESTMENT FOR THE PERIOD ENDED ON 31/03/2019

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



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SCHEDULE-16 INCOME FROM ROYALTY, PUBLICATION ETC. FOR THE PERIOD ENDED ON 31/03/2019

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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Warehousing Development & Regulatory Authority

SCHEDULE-17 INTEREST EARNED FOR THE PERIOD ENDED ON 31/03/2019

Amount (in Rs.)		
Name	Current Year	Previous Year
35000.01 Interest on Term Deposits	0	0
35000.01A From Schedule Bank	0	0
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	724,980	2,367,305
35000.02A From Schedule Bank	724,980	2,367,305
35000.02A1 Interest from OBC (Savings)	724,980	2,367,305
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	724,980	2,367,305



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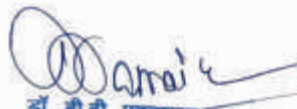
SCHEDULE-18 OTHER INCOME FOR THE PERIOD ENDED ON 31/03/2019

Name	Amount (in Rs.)	
	Current Year	Previous Year
36000.01 Profit on Sale/Disposal of Assets	0	0
36000.01A Profit on Sale/Disposal of Owned Assets	0	0
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	-27,359	0
36000.05 Excess Provision Written Back	278,463	210,175
36000.06 Miscellaneous Income	120	3,155
TOTAL	251,224	213,330




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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 31/03/2019

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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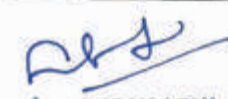

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Warehousing Development & Regulatory Authority

SCHEDULE-20 ESTABLISHMENT EXPENSES FOR THE PERIOD ENDED ON 31/03/2019

Name	Amount (in Rs.)	
	Current Year	Previous Year
40000.01 Salary and Wages	23,433,365	24,001,956
40000.01A Basic Pay	19,967,675	21,734,428
40000.01B Dearness Allowance (DA)	977,747	377,676
40000.01C Transport Allowance	619,005	498,552
40000.01D HRA	1,744,194	1,281,608
40000.01E Deputation Expenses	124,744	109,692
40000.02 Allowances and Bonus	166,098	56,611
40000.03 Employer Contribution to Provide Fund	92,907	105,680
40000.04 Contribution to Other Fund	0	0
40000.05 Medical Facility	194,851	204,963
40000.06 Expenses on Employment Retirement and Terminal Benefits	86,092	456,142
40000.06A Retirement Benefit-Gratuity (WDRA)	113,982	178,272
40000.06B Retirement Benefit-Leave Encasement (WDRA)	-27,890	277,870
40000.07 Other Employee Expenses	3,006,310	1,398,717
40000.07A Leave Encashment	219,708	256,667
40000.07B Leave Salary Contribution	2,315,301	1,133,200
40000.07C Leave Travel Concession	471,301	8,850
40000.08 Other Expenses	19,000	0
40000.09 Employer Contribution to NPS/Pension	793,386	1,616,900
40000.10 Gratuity Contribution (On Deputation)	71,444	50,505
TOTAL	27,863,453	27,891,474




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Warehousing Development & Regulatory Authority

SCHEDULE-21 OTHER ADMINISTRATIVE EXPENSES ETC. FOR THE PERIOD ENDED ON 31/03/2019

Name	Amount (in Rs.)	
	Current Year	Previous Year
41000.01 Purchase	12,314	0
41000.02 Labour and Processing Expenses	0	0
41000.03 Cartage and Carriage Inward	0	0
41000.04 Electricity and Water Charges	1,107,257	1,262,134
41000.05 Insurance	13,601	14,746
41000.06 Repairs and Maintenance	8,762,526	5,359,353
41000.07 Office Expenses	284,913	791,169
41000.08 Rent, Rates, Taxes	236,956	609,565
41000.09 Vehicles, Running and Maintenance	100,172	174,209
41000.10 Postage, Telephone and Communication Charges	658,277	907,050
41000.11 Printing and Stationery	525,782	707,606
41000.12 Travelling and Conveyance Expenses	3,084,297	1,830,459
41000.12A TA/DA Expenses	2,198,700	904,259
41000.12B Local Conveyance Expenses	26,431	30,349
41000.12C Foreign Travelling Expenses	0	149,061
41000.12D Taxi Hiring Charges	859,166	746,790
41000.13 Expenses on Training and Awareness Programme / Seminar	9,432,923	6,571,424
41000.13A Training of Warehousemen	3,187,500	6,571,424
41000.13B Awareness Programme of Farmers	6,180,061	0
41000.13C Seminar Conference and Workshop	65,362	0
41000.14 Subscription Expenses	0	0
41000.15 Sponsorship Fees	0	0
41000.16 Auditors Remuneration	185,170	150,000
41000.17 Expenses on System Inspection of Warehouse	9,850,500	4,388,124
41000.18 Professional Charges	10,128,962	11,474,831
41000.19 Provision for Bad and Doubtful Debts/Advances	0	0
41000.20 Irrevocable Balance Written-Off	0	0
41000.21 Studies	12,784,660	26,774,991
41000.21A Technical Study	1,000,000	0
41000.21B Transformation plan for WDRA	11,784,660	26,774,991
41000.22 Foundation Day Celebration Expenses	16,418	0
41000.23 Outsource Manpower (DEO) Expenses	4,910,683	4,484,258
41000.24 Advertisement and Publicity	2,340,903	3,403,488
41000.25 Legal Expenses	0	0
41000.26 Bank Charges	0	0

(Contd....)



(Signature)

Warehousing Development & Regulatory Authority

Name	Current Year	Previous Year
41000.27 Other Expenses:	299,835	63,447
41000.27A Misc Exp:	299,835	63,447
41000.28 Newspaper & Periodicals:	61,984	0
41000.29 Paise Rounded off:	0	0
41000.30 Prior Period Expenses:	1,800,675	0
TOTAL	66,598,808	68,966,854




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Warehousing Development & Regulatory Authority

SCHEDULE-22 EXPENDITURE ON GRANTS SUBSIDIES ETC. FOR THE PERIOD ENDED ON 31/03/2019

Name	Amount (in Rs.)	
	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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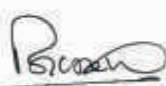
SCHEDULE-23 INTEREST PAID FOR THE PERIOD ENDED ON 31/03/2019

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. 2018-19.

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.




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Warehousing Development & Regulatory Authority

SCHEDULE 25 - NOTES TO ACCOUNTS

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED ON 31ST MARCH 2019.

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 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".
3. 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.
4. 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 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 specific provisions under Article 112 and 315 of the Constitution of India of 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 informed the accounting procedure in this regard vide letter dated 16.7.2018 which suggests that all other receipts in the form of fees, income, charges etc. would be deposited after meeting operational requirements monthly in the WDRA Fund in Public Account of India. The grants from Government would also be deposited in this Fund and WDRA, for meeting its requirements has to withdraw from the fund after making requisition to CA/CCA of DF&PD.

WDRA has agreed to deposit its receipts to Public Account till WDRA becomes self-sufficient and after acquiring self-sufficiency, WDRA will meet its expenses from the receipts and deposit (except refundable Security Deposits/EMD) the balance to Public Account every month. Further, WDRA, however has not agreed to deposit Govt. Grants to Public Accounts but to deposit in its separate bank accounts maintained by WDRA for deposit of Govt. Grants and for receipts. It is also agreed by WDRA to deposit penalties and fines to consolidated fund of India (CFI) and amendment to WD&R Act, 2007 for which proposal is already submitted to DF&PD.

The reply of the DF&PD is awaited.
5. Stores and spares in Inventories of Current Assets in Schedule 11 - Current Assets, Loan, advances etc., represent the cost of stationery in stock as on 31.3.2019.
6. 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 is charged to Income & Expenditure Account.



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Warehousing Development & Regulatory Authority

7. 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.
8. The Accounts are maintained on accrual basis of Accounting whereas Receipts & Payments account is prepared as per Cash Basis. The difference in Establishment & Administrative 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 2018-19	For the Year 2017-18
Establishment Expenses (As Per Schedule 20)	2,78,63,453	2,78,91,474
Less:- Closing Establishment Liabilities	49,90,571	28,95,098
Less:- Opening Establishment Assets	NIL	NIL
Net Payment	2,28,72,882	2,49,96,376

Administrative Expenses

(Amount in Rs.)

Particular	For the Year 2018-19	For the Year 2017-18
Administrative Expenses (As Per Schedule 21)	6,65,98,808	6,89,66,854
Less:- Closing Administrative Liabilities	1,25,99,523	59,42,611
Less:- Opening Administrative Assets	1,09,204	1,83,949
Net Payment	5,38,90,081	6,28,40,294

9. 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.

10. 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.



(Signature)

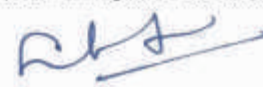
Warehousing Development & Regulatory Authority

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

1. Membership Data	
Number of Members	2
Average age	49
Average Monthly Salary	71568
Average Past Service	2.5
2. Valuation Method	Projected Unit Credit Method
3. Actuarial Assumption	
Mortality Rate	LIC(2006-08) Ultimate
Withdrawal Rate	1% to 3% depending on age
Discount Rate	8% p.a.
Salary Escalation	7%
Benefit Value (Gratuity ceiling)	Rs. 20,00,000

12. The fully depreciated assets have been kept with written down value (WDV) of Rs. 1/- to recognise in the books of accounts.
13. Interest earned as shown in Schedule 17 is interest received in the bank account maintained with the Oriental Bank of Commerce Bank.
14. Security Deposit received from the warehousemen in the form of FDRs/Bank Guarantees as on 31.3.2019 is Rs. 21.63 crore.
15. Opening balances/ Corresponding Figures for previous year have been regrouped/ rearranged/re- cast wherever necessary.




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डॉ. बी.बी. पट्टनायक
Dr. B.B. PATTANAİK
 अध्यक्ष (व्यवहारी) / Chairman (UC)
 भंडारण विकास और विनियामक प्राधिकरण
 Warehousing Development and Regulatory Authority
 भारत सरकार / Government of India
 हाजि खास, नई दिल्ली-110016
 Hauz Khas, New Delhi-110016



WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY			
RECEIPTS AND PAYMENTS FOR THE PERIOD/ YEAR ENDED ON 31ST MARCH, 2019			
RECEIPTS	Current Year	Previous Year	PAYMENTS
I. OPENING BALANCES			
a) Cash in Hand			
b) Bank Balance			
c) In Current Account (BRC)			
d) In Deposit Account			
e) Saving Account (Current Bank)			
II. GRANT RECEIVED			
a) From Govt. of India			
b) In Salary Fund			
c) In General Fund			
d) From State Govt.			
e) From Other Sources (General)			
f) Grants for capital and recurrent exp. To be shown separately and I			
III. INCOME FROM SALES & SERVICE			
a) Income from Sales			
b) Income from Services			
IV. INCOME FROM INVESTMENT			
a) Earnings from Investment Funds			
b) Other Funds (Other Investment)			
V. INCOME FROM ROYALTY ETC.			
a) Royalty			
b) Others			
VI. INTEREST RECEIVED			
a) On Term Deposit			
b) On Bank Deposits (Savings)			
c) On Bank			
d) On Bank			
e) On Bank and Advances			
f) On Others			
VII. FEE & SUBSCRIPTIONS			
a) Annual Fee/Subscription			
b) Warehouse Inspection Agency Reg. Renewal Fee			
c) Warehouse Reg. Fee			
d) Warehouse Fee			
e) Warehouse Agency Employment Fee			
f) Other Fee			
VIII. OTHER INCOME			
a) Major Receipts			
b) Other			
c) Security Deposit			
d) State share			
e) Return of Advance			
f) Advance			
g) LTC Advance			
h) Other Advance			
i) Temporary Advance			
Total	175,096,428	184,811,446	

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

Dr. B.B. PATTANAIK
अध्यक्ष (व्यक्ति) / Chairman (IC)
भारतीय विकास और विनियमन प्राधिकरण
Warehousing Development and Regulatory Authority
भारत सरकार / Government of India
हाउस खास, नई दिल्ली-110016

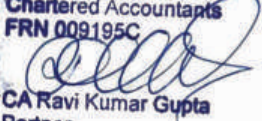
P. SRINIVAS
सदस्य / Member
भारतीय विकास और विनियमन प्राधिकरण
Warehousing Development and Regulatory Authority
भारत सरकार / Government of India
हाउस खास, नई दिल्ली-110016

दीपक आर्ष / DEEPAK ARSH
अवर सचिव (व्यक्ति) / Under Secretary (IC)
भारतीय विकास और विनियमन प्राधिकरण
Warehousing Development and Regulatory Authority
भारत सरकार / Government of India
हाउस खास, नई दिल्ली-110016

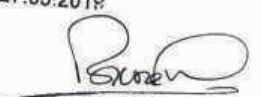
Warehousing Development & Regulatory Authority

FORM A (See Rule 3) BALANCE SHEET AS ON 31/03/2019

Amount (in Rs.)			
Name	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES		262,968,992	273,603,796
Corpus/Capital Fund	1	176,913,637	213,785,613
Corpus/Capital Fund(Opening)		213,785,613	264,007,044
EXCESS/DEFICIT OF INCOME & EXPENDITURE		-36,871,976	-50,221,431
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	86,055,355	59,818,183
ASSETS		262,968,992	273,603,796
Fixed Asset	8	187,063,227	195,067,303
Fixed Asset		187,063,227	195,067,303
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	75,905,765	78,536,493
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 Ravi Kumar Gupta
Partner
M.No. 057046

Place: New Delhi
Date : 27.05.2019


पी. श्रीनिवास
P. SRINIVAS
सदस्य/Member
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
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हौज खास, नई दिल्ली-110016
Hauz Khas, New Delhi-110016

दीपक आर्य / DEEPAK ARYA
अवर सचिव (प्रभारी) / Under Secretary (I/C)
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food and Public Distribution
भारत सरकार / Government of India
हौज खास, नई दिल्ली-16 / Hauz Khas, New Delhi-16


डॉ. बी.बी. पट्टनायक
Dr. B.B. PATTANAIAK
अध्यक्ष (प्रभारी) / 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

Annexure-II

**Separate Audit Report of the Comptroller & Auditor General of India on the accounts
of the Warehousing Development & Regulatory Authority, New Delhi
for the year ended 31 March 2019**

We have audited the attached Balance Sheet of the Warehousing Development & Regulatory Authority (WDRA), New Delhi as at 31 March 2019, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 38(2) of Warehousing (Development and Regulation) Act, 2007 (37 of 2007). These financial statements are the responsibility of WDRA's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:-

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet, Income & Expenditure/Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Finance.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by WDRA as required under Section 38(1) of 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:

A.1 Liabilities

A.1.1 Current Liabilities and Provisions (Schedule-7): Rs. 8.61 crore

A.1.1.1 Unspent amount of grant amounting to Rs. 0.52 crore for the year ended 31 March 2019 was not shown as refundable to the Ministry. This had resulted in understatement of Current Liabilities and overstatement of Capital Fund by the like amount.

B. Income & Expenditure Account:

B.1 Income-Grant and subsidies Rs. 7.61 crore (Schedule 13)

B.1.1 WDRA purchased fixed assets amounting to Rs. 1.16 crore (Schedule-8) during the year 2018-19. Capital expenditure amounting to Rs. 1.16 crore on account of acquisition of these fixed assets was not reduced from the grants shown in the Income & Expenditure account (Schedule-13). This had resulted in overstatement of income and Capital/Corpus Fund by the like amount.

C. Grants-in-aid:

The grants-in-aid received from Ministry of Consumer Affairs, Food & Public Distribution and utilization thereof for the year 2018-19 are given below:

(Rs. in crore)

Particulars	Total
Unspent balance of previous year	7.69
Grants in Aid received during the year	7.61
Internal receipts during the year	2.20
Total available fund	17.50
Expenditure during the year	10.07
Unspent balance	7.43

WDRA had unspent balance of Rs. 7.43 crore at the end of the financial year.

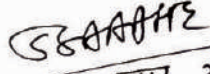
v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

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

- a. In so far as it relates to the Balance Sheet of the state of affairs of the Warehousing Development & Regulatory Authority as at 31 March 2019; and
- b. In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of C& AG of India

Place: New Delhi
Date: 28.8.2019


28 VIII 2019
Director General of Audit
Central expenditure

Annexure

1. Adequacy of internal audit system

The internal audit of WDRA has been conducted up to 2018-19 by the Internal Audit Wing of Ministry of Consumer Affairs, Food and Public Distribution in April 2019, however, report was awaited as of July 2019.

2. Adequacy of Internal Control System

Internal control system of WDRA needs to be strengthened due to the following:

- 15 UPS and 33 Telephone sets were found in excess to what were accounted for.

3. System of physical verification of inventory

- Physical verification of the inventory has been conducted up to 31.03.2019.

4. System of physical verification of fixed assets

- Physical verification of fixed assets has been conducted up to 31.3.2019.
- During physical verification of fixed assets conducted in March 2019, 15 UPS and 33 Telephone sets were found in excess to what were accounted for. These needs to be accounted for.

5. Regularity in payment of statutory dues

No Payment over six months in respect of statutory dues like Income Tax, Sales Tax, Service Tax, Custom Duty, Cess, contributory provident fund (CPF) and employee's state insurance were outstanding as on 31.03.2019.

Annexure-III

Warehousing Development and Regulatory Authority

Reply/comments of WDRA on the Separate Audit Report of the CAG on the Accounts for the financial year ended 31.03.2019

Observations No.	Audit Observations	Reply to audit Observations
A Balance Sheet A.1 Liabilities A.1.1. Current Liabilities and Provisions (Schedule-7) : Rs. 8.61 crore	A.1.1.1 Unspent amount of grant amounting to Rs. 0.52 crore for the year ended 31st March, 2019 was not shown as refundable to the Ministry. This had resulted in understatement of Current Liabilities and overstatement of Capital Fund by the like amount.	The unspent amount has been intimated to the Ministry vide this office letter No. G-28/1/2019-A & F dated 6th May, 2019. The unspent amount of Rs. 0.52 crore was retained as this was the committed expenditure against the milestone under Transformation Plan. Hence it was not treated as a Current liability of the Authority. Rs. 0.52 crore was needed for the planned activities under Transformation Plan which are still under implementation and was, therefore, required to be retained. Therefore, there was no understatement of current liabilities and overstatement of Capital Fund. This amount of Rs. 0.52 crore has already been spent during April 2019 of the current financial year 2019-20.
B Income & Expenditure Account: B.1 Income – Grant and subsidies Rs. 7.61 crore (Schedule 13)	B.1.1 WDRA purchased fixed assets amounting to Rs. 1.16 crore (Schedule-8) during the year 2018-19. Capital expenditure amounting to Rs. 1.16 crore on account of acquisition of these fixed assets was not reduced from the grants shown in the income & Expenditure account (Schedule-13). This had resulted in overstatement of income and Capital/Corpus Fund by the like amount.	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 under two heads i.e., Salary Head and General head from the Ministry. 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 Rule 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.																
C. Grants-in-aid	The grants-in-aid from Ministry of Consumer Affairs, Food and Public Distribution and utilization thereof for the year 2018-19 are given below: <table><tr><td></td><td>(Rs. In crore)</td></tr><tr><td>Particulars</td><td>Total</td></tr><tr><td>Unspent balance of previous year</td><td>7.69</td></tr><tr><td>Grants in Aid received during the year</td><td>7.61</td></tr><tr><td>Internal receipts during the year</td><td>2.20</td></tr><tr><td>Total available fund</td><td>17.50</td></tr><tr><td>Expenditure during the year</td><td>10.07</td></tr><tr><td>Unspent balance</td><td>7.43</td></tr></table> WDRA has unspent balance of Rs. 7.43 crore at the end of the financial year.		(Rs. In crore)	Particulars	Total	Unspent balance of previous year	7.69	Grants in Aid received during the year	7.61	Internal receipts during the year	2.20	Total available fund	17.50	Expenditure during the year	10.07	Unspent balance	7.43	The Authority had unspent balance of only Rs.2.85crore from previous year (2017-18) in OBC bank against the Grants received and interest thereon.The receiptsof the Authority deposited in the Authority's Canara Bank account till 2018-19 amounting to Rs. 6.92crore should 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 we have 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's Public account/CFI. Hence, the actual unspent balance for previous year (2017-18) from the Grants-in-Aid received is Rs.2.85crore only. (and not Rs. 7.69 crore as shown under observation). The accumulated receipts along with interest in Canara Bank is Rs. 6.92crore for 2018-19 and is shown as liability to be deposited to Government account/CFI in case WDRA's proposal is not accepted. No expenditure is being made from this amount as of now. During 2018-19, the total receipt of Grants-in Aid was Rs. 7.61crore. The interest/other receipts were 0.07crore during the same year. Adding the carried
	(Rs. In crore)																	
Particulars	Total																	
Unspent balance of previous year	7.69																	
Grants in Aid received during the year	7.61																	
Internal receipts during the year	2.20																	
Total available fund	17.50																	
Expenditure during the year	10.07																	
Unspent balance	7.43																	

		forward balance of 2017-18 of Rs. 2.85crore, the total amount with the Authority works out to Rs.10.53 crore. The expenditure in 2018-19 was Rs. Rs. 10.01crore. Therefore, the unspent balance is Rs0.52crore only as on 31.3.2019 and kept in the OBC bank. (and not Rs. 7.43 crore as shown under observation). As already stated against Para No. A.1.1.1, this balance of Rs. 0.52crore has already been spent during April,2019 of current financial year 2019-20
Reply /Comments to observations as contained in annexure		
1. Adequacy of internal audit system	The internal audit of WDRA has been conducted up to 2018-19 by the Internal Audit Wing of Ministry of Consumer Affairs, Food and Public Distribution in April 2019, however, report was awaited as of July, 2019.	• Matter of fact.
2. Adequacy of Internal Control System	Internal control system of WDRA needs to be strengthened due to the following:- • 15 UPS and 33 Telephone sets were found in excess to what were accounted for	• These items are very old and were charged to revenue expenditure in the year of purchase. However, to have these items countable/verifiable, identification number to each such items have been given and record thereof is kept to ensure its traceability.
3. System of physical verification of inventory	Physical verification of the inventory has been conducted up to 31.03.2019.	• Matter of fact.
4. System of physical verification of fixed assets	• Physical verification of fixed assets has been conducted up to 31.03.2019. • During physical verification of fixed assets conducted in March 2019, 15 UPS and 33 Telephone sets were found in excess to what were accounted for. These needs to be accounted for.	• Matter of fact • These items are very old and were charged to revenue expenditure. However, to have these items countable/verifiable, identification number to each such items have been given and record thereof is kept to ensure its traceability.
5. Regularity in payment of statutory dues	No payment over six months in respect of statutory dues like Income Tax, Sales Tax, Service Tax, Custom Duty, Cess, Contributory Provident Fund (CPF) and employee's State Insurance outstanding as on 31.03.2019	• Matter of fact

FARMERS' PROSPERITY- OUR PRIORITY



**REGISTER YOUR WAREHOUSE WITH WDRA
TO ADD VALUE TO YOUR WAREHOUSING BUSINESS**

**WDRA
introduces
online registration
of warehouses
and eNWR system**

- 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



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



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



Warehousing Development and Regulatory Authority
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Tel.: 011-49536496, Fax: 011-26515503, **Website:** www.wdra.gov.in