

Annual Report 2016-17



Warehousing Development and Regulatory Authority

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Shri Ram Vilas Paswan, Hon'ble Minister (CA,F&PD) and Shri C.R. Chaudhary, Hon'ble Minister of State (CA,F&PD) during the inauguration function held on 26.09.2017 to launch the electronic negotiable warehouse receipt system and WDRA web portal.



Warehousing Development and Regulatory Authority Government of India

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Chairman's Statement

It is my privilege to forward the Annual Report 2016-17 of the Warehousing Development and Regulatory Authority to be laid before each House of Parliament. Included in this report is the essential information required to be forwarded to the Central Government under the provisions of the Warehousing (Development and Regulatory) Authority Annual Report and Returns Rules, 2010.

The report contains an overview of the activities of the Authority and a summary of the key initiatives of the WDRA on the regulatory issues. The audited annual statement of accounts for the financial year 2016-17, along with the report of the Comptroller and Auditor General of India, are included in the report.

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

(G.C. Chaturvedi)
Chairman

Dated: 8th December, 2017

CHAPTER - I OVERVIEW

1.1 Establishment and Incorporation of the Authority

The Government of India constituted the Warehousing Development and Regulatory Authority (WDRA) on 26th October 2010 under the Warehousing (Development and Regulation) Act, 2007 (herein after referred as the Act). The Authority is mandated to exercise the powers conferred on it, and to perform the functions assigned to it under the Act. The Head Office of the Authority is at New Delhi. At present there is no other office elsewhere. However, Section 24 of the Act provides that the Authority may, with the prior approval of the Central Government, establish offices at other places in India.

1.2 Composition of the Authority

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

List of the Chairman and Members during the year 2016-17 is given below.

Name	Date of Joining
Shri G. C. Chaturvedi, Chairman	25.08.2015
Dr. B.B. Pattanaik, Member	12.09.2016
Shri P. Srinivas, Member	10.01.2017

One post of the Member remained vacant from 25.08.2015 to 11.09.2016 while the other Member post remained vacant from 01.02.2016 to 09.01.2017.

1.3 Organisation

The sanctioned strength of staff and the number of employees in position in the Authority is given in Chapter-V of the Report.

1.4 Mission, Aims and Objectives

The mission of the Authority is to work for growth and orderly development of the warehousing sector in the country. The Authority is working towards providing a regulatory regime that facilitates achievement of the objectives of the Warehousing (Development and Regulation) Act, 2007. The main objectives are to implement the Negotiable Warehouse Receipt (NWR) system in the country, improve the fiduciary trust of the depositors and the banks, increase liquidity in rural areas, encourage scientific warehousing of goods, lower the cost of financing, promote shorter and efficient supply chains, enhance rewards for grading and quality and ensure better price risk management. The NWRs issued by the warehouses registered Act with the Authority are expected to help farmers to seek loan from banks against the pledge of the NWRs and avoid distress sale of these agricultural produce. The NWRs 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, trade, commodity exchanges as well as consumers. The Act provides necessary administrative mechanism and legislative back up for regulating the warehouses issuing NWRs.

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

- (i.) To establish Warehousing Development and Regulatory Authority.
- (ii.) To introduce NWR system for commodities, including agricultural commodities.
- (iii.) Registration of warehouses issuing NWRs.
- (iv.) To provide necessary administrative mechanism and legislative back up for regulating the warehouses issuing NWRs.
- (v.) Removal of impediments to negotiability of warehouse receipts and to provide legal backing to enhance the fiduciary trust of the depositors and the banks
- (vi.) Prevent fraud and mismanagement by the warehouseman or insolvency of the depositors.
- (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.

The Act provides that any person carrying on the business of warehousing and proposing to issue NWRs is required to get its warehouse registered with the Authority, provided that no such registration shall be required for warehouses which do not propose to issue negotiable

warehouse receipts. Thus, the registration of warehouses with the Authority is voluntary and not mandatory.

1.5 Negotiable Warehouse Receipts

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

1.6 Advantages of Negotiable Warehouse Receipts

Main advantages of NWR are listed below:

- (i) NWRs have uniform format and have been designed in consultation with Indian Banks' Association and other stakeholders.
- (ii) NWRs are being printed by Security and Minting Corporation of India.
- (iii) Have unique features like anti-copy.
- (iv) Fully negotiable instrument.
- (v) Can be traded without physical handling of goods.
- (vi) Can help farmers prevent distress sale of their produce.
- (vii) Bank finance available at lower interest rate of 7% to small and marginal farmers for post harvest storage against NWRs.

The NWRs are expected to provide the following benefits:

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

1.7 Powers and Functions of the Authority

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

- a) to issue to the applicants fulfilling the requirements for warehousemen a certificate of registration in respect of warehouses, or renew, modify, withdraw, suspend or cancel such registration;
- b) to regulate the registration and functioning of accreditation agency, renew, modify, withdraw, suspend or cancel such registration, and specify the code of conduct for officials of accreditation agencies for accreditation of the warehouses;
- c) to specify the qualifications, code of conduct and practical training for warehousemen and staff engaged in warehousing business;
- d) to regulate the process of pledge, creation of charges and enforcement thereof in respect of goods deposited with the warehouse;
- e) to promote efficiency in conduct of warehouse business;
- f) to make regulations laying down the standards for approval of certifying agencies for grading of goods;
- g) to promote professional organisations connected with the warehousing business;
- h) to determine the rate of, and levy, the fees and other charges for carrying out the provisions of this Act;
- i) to call for information from, undertaking inspection of, conducting enquiries and investigations including audit of the warehouses, accreditation agencies and other organisations connected with the warehousing business;

- j) to regulate the rates, advantages, terms and conditions that may be offered by warehousemen in respect of warehousing business;
- k) to specify, by regulations, the form and manner in which books of account shall be maintained and statement of accounts shall be rendered by warehousemen;
- l) to maintain a panel of arbitrators and to nominate arbitrators from such panel in disputes between warehouses and warehouse receipt holder;
- m) to regulate and develop electronic system of holding and transfer of credit balances of fungible goods deposited in the warehouses;
- n) to determine the minimum percentage of space to be kept reserved for storage of agricultural commodities in a registered warehouse;
- o) to specify the duties and responsibilities of the warehouseman;
- p) to exercise such other powers and perform such other functions as may be prescribed.

1.8. Transformation Plan of the WDRA

The WDRA has been facing 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 are paper based.
- (v) The monitoring and surveillance system of registered warehouses hitherto is inadequate.

To address the above challenges and to invigorate the warehousing sector, the WDRA, in association with the Department of Food & Public Distribution, the Department of Economic Affairs and the National Institute of Public Finance & Policy (NIPFP), has initiated a transformation plan to invigorate the warehousing sector and significantly improve the post-harvest lending to farmers against NWR.

The WDRA's focus has been to provide better services to the users of NWRs and WDRA registered warehouses through:

- (a) Market surveys and studies to generate information about the warehousing sector
- (b) Rewriting of the rules and regulations.
- (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.

Presently the registered warehouses issue NWRs in physical (paper) form supplied by the WDRA against the deposits. The IT – based system includes, online portal for registration of the warehouses, surveillance and monitoring system as well as setting up of Repositories for creation and management of NWRs in electronic form.

1.8.1 The repository system for e-NWR will help in:

- a) Eliminating the possibility of fraudulent use of paper NWR,
- b) Increase the credibility of e-NWR and fiduciary trust of Banks for pledge,
- c) Enable Banks in creation and management of pledge of NWRs issued against deposit of goods.
- d) Enable electronic holding and multiple transfers of e-NWR,
- e) Provide alternate channels of marketing with reduce cost for farmers/depositors,
- f) Promoting an efficient clearing, settlement and delivery system.

1.8.2 Following activities were planned and got undertaken under the Transformation Plan:

- i) Conducting a Qualitative Survey on warehousing sector in India and three annual Quantitative Surveys.
- ii) Rewriting of Rules for Registration of Warehouses, Guidelines on Inspection of warehouses and Grievance Redress and Dispute Resolution mechanism.
- iii) Engagement of a Primary Consultant for implementation of Transformation plan.
- iv) Registration of Repositories for creation and management of electronic Negotiable Warehouse Receipts.
- v) Engagement of a System Integrator for development and deployment of IT ecosystem for WDRA Portal, Online Business processes, Surveillance and Monitoring system, Internal automation, etc.

1.8.3 Qualitative Survey:

The Qualitative Survey on warehousing sector in India was undertaken by NIPFP in 11 Districts in 9 States during April– June 2015 with the objective to understand the experiences of stakeholders of warehousing ecosystem about how warehousing business is run in different parts of the country and to get an insight of Warehouse Receipt Finance Market and risk involved. The findings of survey brought out that warehousing of agricultural commodities are done predominantly for storage and preservation of stocks as well as for accessing credit. All surveyed districts had growing portfolios of pledge financing which was more robust in the areas with high production and well developed agricultural markets. Some large WSPs have electronic systems for record-keeping and generation of warehouse receipts. But large portion of the market is manual and paper based. Farmers constitute a small portion of depositors major users being traders and Government agencies like FCI, NAFED etc.

1.8.4 Quantitative Survey

Three annual quantitative surveys on warehousing in India was got conducted through 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 of conducting the quantitative surveys was to gather information about the variations within the industry on infrastructure, ownership, usage pattern, commodity financing as well as the concerns of warehousemen, depositors and lenders.

1.8.5 IT Initiatives:

Under the Transformation Plan, WDRA took up electronification / dematerialization of Negotiable warehouse receipt and deployment of IT ecosystem for electronic NWR and WDRA's internal office automation processes.

(a) Electronic Negotiable Warehouse Receipt (eNWR) System

WDRA has licensed two repositories, M/s CDSL Commodity Repository Ltd (CCRL) (Promoted by M/s CDSL) and M/s National E-Repository Ltd (NERL) (Promoted by M/s NCDEX) for setting up electronic repository system for creation, storage and management of e-NWR. Repository(ies) will maintain electronic record of e-NWR generated by warehouseman, ensure confidentiality, integrity and availability of information related to e-NWR, enable transfer, pledge and withdrawal as per request of the e-NWR holder. Both Repositories were issued Letters of Intent (LoIs) on 23.12.2016. Repositories took up completion of their milestones for setting up the electronic system and documentation process for licensing of the repository.

The Repositories completed all milestones and documentation as per the requirements defined in the Guidelines and Call for Applications issued by the Authority and Certificates of Registration have been issued to both, M/s CCRL and M/s NERL, on 26th September, 2017 for commencement of operations.

(b) IT ecosystem for WDRA

The IT ecosystem for WDRA includes e-Portal, online warehouse registration and inspection, surveillance and monitoring system, grievance redressal and dispute resolution system, ERP for internal automation, business process automation, WMS, etc.

WDRA has engaged M/s CMS Computers for development and deployment of IT applications.

M/s CMS has developed WDRA e-Portal, Online Warehouse Registration Module and online Warehouse Inspection Module. WDRA portal alongwith Online warehouse registration and Inspection have been launched on 26.9.2017.

1.9 Warehousing Advisory Committee

During 2016-17, one meeting of the Warehousing Advisory Committee (WAC) was held on 22nd March, 2017. The WAC concerned the proposal of the Authority for repeal of the Warehouse Development and Regulatory Authority (Warehouse Accreditation) Regulations, 2011 and the Warehouse Development and Regulatory Authority (Registration of Accreditation Agency Regulations), 2011 as well as the proposed Security Deposit norms and resolved to recommend to the Government of India for notification accordingly.

1.10 Visit of Foreign Delegations to WDRA

During the period under report, three foreign delegations visited WDRA to study the Negotiable Warehouse Receipt Systems in India. Details of the visit as follows:

- a.) 29th September 2016:-** A 22 member high level delegation from Government of Indonesia visited WDRA to study the Warehouse Receipt System in India. The delegation also visited a few registered warehouses in the NCR to study about their functioning.
- b.) 7th November 2016:-** A delegation comprising of the Members of the Steering Committee, Ministry of Trade, Government of Republic of Senegal visited WDRA to understand the organizational structure of WDRA and learn from the Indian experience on NWR system.

c.) 17th January 2017:- A 17 member delegation from Kenya comprising of members of Task force constituted by the Government for establishing and operationalizing a Commodity Exchange in Kenya also visited WDRA and held interactions on Warehousing System in India and financing of Commodity Exchanges.

1.11 Website of the Authority

Information on WDRA is available on the WDRA 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 requirement and application format for registration and the warehouses registered with WDRA are also made available on the website. The Authority has also developed its website in Hindi.

Chapter - II

POLICIES AND PROGRAMMES

2.1 Review of General Economic Environment of the Warehousing Sector

Warehousing plays a vital role in the overall economy being a critical link in the marketing supply chain. Warehouses play time and place utility for goods, both raw material or finished products. It plays an important role in promoting scientific storage leading to reduction in post harvest losses, orderly agricultural marketing between production and consumption areas and seasons, rural banking and finance and ensuring food security for the country. It enables the markets to ease the pressure during peak harvest season and to maintain uninterrupted supplies during off season. Thus, it solves the problems of glut and scarcity.

Over a period of time warehousing industry in India has evolved from just brick and mortar godowns for storage of goods to modern, scientific, wellorganised supply chain oriented industry. During the last decade, in view of a number incentives extended by the Government of India in form of subsidy for warehouses for agricultural and horticulture commodities, cold storages, etc. along with tax breaks, private sector has been aggressively investing in creation of warehouses for agri commodities. Further as a result of extension of guarantee of utilization the Food Corporation of India, under its PEG 2008 scheme about 15 million tonnes storage capacity has been created both in the producing and consuming states.

Introduction of a robust negotiable warehouse receipt system in the country by enacting the Warehousing (Development & Regulation) Act, 2007 was a landmark initiative taken by the Government of India for the farmers that boosted competitiveness of the warehousing industry. The negotiability of warehouse receipts is not only intended to avoid distress sale of the farm produce at the peak marketing season but also to facilitate institutional finance against the stored agricultural produce. The pledge financing of warehouse receipts / negotiable warehouse receipts has increased liquidity in rural areas and reduced the farmers' dependency on informal financing and thereby enhancing their income to some extent. The negotiable warehouse receipts issued by the warehouses registered with WDRA have increased the fiduciary trust of Banks in the NWR system thereby enhancing the scope for lending to farmers. Further, since the goods stored at the registered warehouses are insured against all risks and monitored the interest of the depositor and Banks stand fully protected.

2.2. Current Status of Warehousing Capacity in India

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. The current capacity of the organised warehouses operated by the public agencies, cooperatives and private sector is about **143.70** million tons as detailed below.

Sl. No.	Name of the organization /Sector	Storage capacity in million tons
1.	Food Corporation of India (FCI)	35.80
2.	Central Warehousing Corporation (CWC)	7.76
3.	State Warehousing Corporations (SWCs) and State agencies	42.39
4.	Cooperative & Private Sector	57.75
	Total	143.70

Source: FCI portal, Central Warehousing Corporation's annual report for 2016-17 and the Directorate of Agricultural Marketing and Inspection, Government of India.

2.3 Procurement of foodgrains by the Food Corporation of India for the Central pool

Procurement of foodgrains (rice, wheat and coarse grains) is done through the Food Corporation of India (FCI) and State agencies at Minimum Support Price (MSP) declared by Government of India for the 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. Foodgrain stocks conforming to uniform specifications are procured on MSP for central pool. Currently, MSPs are announced for 23 commodities, but effectively price support operations are undertaken primarily for wheat and rice and occasionally for maize 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 a manner that FCI does not carry any issuable stocks for more than 2 years.

The stock position of foodgrains under central pool as on 31.03.2017 was 380.04 lakh MT comprising of Rice (including paddy in terms of rice) 297.84 lakh MT, Wheat 80.59 lakh MT and coarse grains 1.61 lakh MT.

Procurement of foodgrains (rice and wheat) for the central pool during the last seven years remained as below:

(In lakh MT)

Year	Wheat	Rice
2010-11	225.14	341.98
2011-12	283.35	350.41
2012-13	381.48	340.28
2013-14	250.92	318.64
2014-15	280.23	320.40
2015-16	280.88	342.18
2016-17	229.62	387.25

Source: Food Corporation of India

2.4 Procurement of Pulses

In view of the market prices of most of the pulses falling below their respective MSPs, the Government of India decided for market intervention and engaged FCI, NAFED and SFAC to undertake procurement of pulses in major mandies at MSP. Agency wise and commodity wise procurement of pulses on behalf of the Govt. of India during 2016-17 are as follows:-

(Figures in MT)

Pulses	FCI	NAFED	SFAC	Total
Moong	64737.24	128886.54	26224.54	219848.05
Urad	18234.69	59601.63	10746.05	88582.38
Tur	175299.03	919666.75	71078.79	1166044.57
Total	258270.96	1108154.66	108049.38	1474475.00

Source: Food Corporation of India

State wise procurement of Pulses by FCI alone during KMS 2016-17 is also given below

(Figures In MT)

	RMS 2016-17		KMS 2016-17		
STATES	CHANA	MASUR	MOONG	URAD	TUR
Andhra Pradesh	1030.2	--	1129.75	690.3	528.95
Bihar	--	16.2	--	--	--
Gujarat	--	--	77.44	422.45	8928.62
Karnataka	284.85	--	2533.45	15.5	50207.12
Maharashtra	4297.17	--	297.56	2188.95	49711.35

Madhya Pradesh	5699.85	4064.87	5073.95	7869.9	12783.59
Rajasthan	3888.67	254.5	54641.5	4163.23	--
Uttar Pradesh	--	--	--	2867.4	370.8
Telangana	--	--	983.6	16.95	52768.6
West Bengal	--	--	--	--	--
Total	15200.74	4335.57	64737.25	18234.68	175299.03

Source: Food Corporation of India

Procurement of coarse grains by FCI during 2016-17 commodity wise and state wise is also given below:

(Figure in tonnes)

KMS	COMMODITY	HARYANA	M.P.	MAH.	TOTAL
2016-17	JOWAR			3733	3733
	BAJRA	6341			6341
	MAIZE		50000	12181	62181
	RAGI				0
	Total	6341	50000	15914	72255

Source: Food Corporation of India

CHAPTER - III

3.1 Review of Policies and programmes relating to Warehousing

Agricultural Markets have existed in India for centuries. The markets where agricultural commodities in large quantities are brought and sold for ready delivery are known as mandis. Physical infrastructure available at mandis consists of yards or open sheds with kaccha or pucca floor in which buying/ selling and physical transfers take place. However, very few mandis have captive covered warehouses. At some locations, some nearby warehouses do exist which are owned/ managed by Marketing Boards and Cooperatives.

3.2 Grameen Bhandaran Yojana.

Grameen Bhandaran Yojana, a back ended credit linked capital investment subsidy scheme for construction / renovation of rural godowns was introduced by the Government of India in 2001-2002. The main objectives of the scheme included creation of scientific storage capacity with allied facilities in rural areas to meet the requirements of farmers for storing farm produce, processed farm produce and agricultural inputs; promotion of grading, standardization and quality control of agricultural produce to improve their marketability; prevention of distress sale immediately after harvest by providing the facility of pledge financing and marketing credit; strengthen agricultural marketing infrastructure in the country by paving the way for the introduction of a national system of warehouse receipts in respect of agricultural commodities stored in such godowns and to reverse the declining trend of investment in agriculture sector by encouraging private and cooperative sectors to invest in the creation of storage infrastructure in the country.

During the 12th Five Year Plan the Department of Agriculture and Cooperation (DAC), Govt. of India had introduced the Agricultural Marketing Infrastructure (AMI) Scheme in order to address the need of promoting agriculture marketing infrastructure projects for reducing the involvement of intermediaries and minimizing post-harvest losses by merging the earlier Grameen Bhandaran Yojana (GBY) and the Scheme for Development/Strengthening of Agricultural Marketing Infrastructure, Grading and Standardization (AMIGS). Now AMI is a component of the Integrated Scheme for Agricultural Marketing (ISAM)

The Storage Capacity Created under the Agricultural Marketing Infrastructure (erstwhile Rural Godown Scheme) sub scheme of Integrated scheme for Agricultural marketing (ISAM) state wise as on 31.03.2017 is as follows:

Sl.	State	Sanctioned by NABARD		Sanctioned by NCDC (New)		Sanctioned by NCDC (Renovation)		Total Sanctioned		Storage capacity created (MT)
		No. of projects	Storage Capacity (MT)	No. of projects	Storage Capacity (MT)	No. of projects	Storage Capacity (MT)	No. of projects	Storage Capacity (MT)	
1	Andhra Pradesh	1272	5153848	16	1600	8	800	1296	5156248	5102311
2	Arunachal Pr.	1	945	0	0	0	0	1	945	945
3	Assam	265	738707	1	650	0	0	266	739357	735637
4	Bihar	286	410226	680	72161	24	4800	990	487187	452957
5	Chhattisgarh	565	1968889	77	258350	0	0	642	2227239	1915488
6	Goa	1	299	0	0	0	0	1	299	299
7	Gujarat	11203	3931907	104	338230	19	19600	11326	4289737	3969118
8	Haryana	697	6959126	778	705699	658	330517	2133	7995342	7216450
9	Himachal Pr.	33	19798	45	5000	0	0	78	24798	24797
10	J & K	14	83027	0	0	0	0	14	83027	74572
11	Jharkhand	24	119316	0	0	0	0	24	119316	119316
12	Karnataka	4213	4062967	237	212219	3	415	4453	4275601	3543207
13	Kerala	39	55202	166	34705	0	0	205	89907	82328
14	Madhya Pradesh	2744	9779716	699	364683	315	105970	3758	10250369	9552993
15	Maharashtra	3385	5920291	39	289922	45	118300	3469	6328513	5976150
16	Meghalaya	9	20262	7	750	0	0	16	21012	20375
17	Mizoram	1	302	0	0	0	0	1	302	302
18	Nagaland	1	814	0	0	0	0	1	814	813
19	Odisha	415	770575	0	0	4	11000	419	781575	770575
20	Punjab	1530	6337050	3	1000	209	385696	1742	6723746	6178844
21	Rajasthan	1197	2496958	100	63250	127	12700	1424	2572908	1736551
22	Tamilnadu	286	1202525	180	47330	639	82490	1105	1332345	1045469
23	Uttar Pradesh	531	3797862	31	164580	546	1230768	1108	5193210	2766733
24	Uttarakhand	241	708943	33	25250	4	18600	278	752793	734192
25	West Bengal	2481	1563927	54	5550	13	1300	2548	1570777	1559742
26	Tripura	4	25756	0	0	0	0	4	25756	25756
27	Telangana	687	4139840	3	4980	0	0	690	4144820	4144820
28	UTs	0	0	0	0	0	0	0	0	0
	Total	32125	60269077	3253	2595909	2614	2322956	37992	65187942	57750740

Source: Directorate of Agricultural Marketing and Inspection, Government of India.

3.3 Private Entrepreneurs Guarantee Scheme, 2008

The Government announced a Scheme for construction of storage capacity for FCI through Private Entrepreneurs termed as the Private Entrepreneurs Guarantee (PEG) Scheme. Accordingly, on 28.7.2008, the Government of India had circulated a scheme to FCI and State Governments (Non-DCP States) for which, assessment of the storage need was to be made by FCI based on the overall procurement/consumption needs of the area and existing storage capacity. In consuming States assessment was based on 4 months requirements of stocks for Targeted Public Distribution System (TPDS) and Other Welfare Schemes (OWS) & in procuring States assessment was based on highest stock level in the last three years. Under the PEG Scheme, FCI gives a guarantee of ten years to private investors and nine years to CWC / SWCs / State Agencies.

As per guidelines of the scheme based on the proposals received from State Level Committees (SLCs), a capacity of 161.43 lakh MT has been approved by the HLC of FCI for construction of PEG godowns at various locations in 20 States. Out of this a capacity of 138.51 lakh MT has been completed and a capacity of 8.43 lakh MT was under various stages of construction. Out of this 4.55 lakh MT was taken over in 2016-17.

3.4 Augmentation/ modernization of Storage facilities in the form of Silos for FCI

As per action plan for 2016-17, FCI has to ensure selection of Silo operator for 18 lakh MT. Against these, Silo operators for construction of 2.5 lakh MT at 6 locations have been finalised and agreements under Viability Gap Funding route have been signed.

Further tenders for 13.5 lakh MT under Non VGF mode have been awarded to 26 locations and concession agreement signed. In addition CWC is constructing Silos of 50,000 MT capacity each at its warehouses at Nabha. Further out of 5 lakh MT silo capacity assigned to Govt. of Madhya Pradesh, 4.5 lakh MT of road fed silo capacity has been constructed. Similarly Govt. of Punjab is constructing 12.75 lakh MT capacity.

3.5 National Agriculture Market (eNAM)

In April 2016, the Government of India launched the e National Agriculture Market (eNAM), a pan India electronic trading portal which networks the existing APMC mandis to create an unified national market for agricultural commodities. The objective of e NAM is to provide for an electronic platform for transparent sale transactions and price discovery of agricultural commodities in the regulated markets. Harmonization of quality standards of agricultural produce and development of common tradable parameters is key to the success of e trading of agricultural

commodities. However, in order to facilitate unification of market and online trading, the States are required to undertake certain reforms such as single licence to be valid across the State, single point levy of market fee, provision of electronic auction platform, etc. e NAM is being deployed in 585 regulated markets. However, presently e NAM is operational in 470 mandis across 14 states. To facilitate assaying of commodities for trading on e NAM, common tradable parameters have been developed for 90 agri commodities.

The Authority is in close interaction with the Ministry of Agriculture and Farmers Welfare, Government of India for making the electronic Negotiable Warehouse Receipt (eNWR) traded on the eNAM platform. It is felt that such an integration will boost the eNWR ecosystem enabling the farmers for better price discovery for their produce.

3.6 The State/UT Agricultural produce and Livestock Marketing (Promotion and Facilitation) Act, 2017.

In the green revolution era, the reforms in agricultural Marketing sector were initiated with the introduction of Agriculture Produce Marketing (Regulation) Act, popularly known as APMC Act. While it brought about improvement in development of physical market infrastructure, trading in mandis rather than distress sale to traders, it failed to serve the full objective of price discovery. Towards the aim of doubling farmers income by 2022, the Govt. of India on 12.08.2016 constituted a committee to draft a model Act that would look at marketing in a more holistic manner, facilitate electronic trading, etc. Based on the recommendations of the Committee, the Government of India has now formulated a model Act called “The State/UT Agricultural Produce and Livestock Marketing (Promotion & Facilitate) Act, 2017”.

As per the model Act, the Government/Administration may, by notification, declare a warehouse/ silo/ cold storage or other such structure as place with infrastructure and facilities to function as a market sub yard. The owner of such Warehouse/ Silo/ Cold storage desirous of declaration of such place as Market sub-yard has to apply to the authority concerned with requisite fee and the licensee may collect user charge on notified agricultural produce transacted at the declared sub market yard (Warehouse/ Silo/ Cold Storage) from uses other than from agriculturist – seller.

Adoption of this model act by the States would give a flip to the agri warehousing industry as the warehouses would not only be used for storage of goods, but would also be used as procurement centres, mandies/ collection centres making the warehouses providing certain value addition services and making them more commercially viable. Such a step would also avoid the hardship of double handling with additional cost.

The Authority strongly supports this much needed initiative of the Government.



Officials of WDRA carrying out cleaning operations during Swachhta Pakhwada at a warehouse in Sonapat.

Chapter - IV

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

4.1 Recent initiatives taken by the Authority

In order to create greater credibility of the Negotiable Warehouse Receipts issued by the Warehouses registered with WDRA and to create an encouraging environment for the industry to come forward and volunteer to get registered with the WDRA, a number of initiatives pertaining to reviewing the warehousing eco system in the country, rewriting Rules, Regulations and related processes, putting in place a robust monitoring system for the registered warehouses and also to move towards digital era for bringing in greater transparency and trust.

4.2 Notification of Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017.

One of the functions of the Authority is to register and regulate the warehouses which either are issuing or intend to issue Negotiable Warehouse Receipt against deposit of goods notified by it in their warehouses. The registration necessitates compliance to a number of pre requisites which broadly relate to the following:

- a. Construction standards of the warehouse – Storage worthiness
- b. Safety and security arrangements at the warehouse
- c. Availability of required manpower with training and experience in warehousing .
- d. Requisite infrastructure for weighing, grading and preservation of commodities at the warehouse.
- e. Adequate insurance for the stocks against fire, flood, theft, burglary, misappropriation, riots, strikes or terrorism.
- f. Adequate network as specified by the Authority.
- g. Adherence to Standard Operating Procedures (SOPs) for deposit, delivery, storage and preservation of stocks.
- h. Compliance to local laws for carrying out the business of warehousing.
- i. Furnishing application fee and security deposit as specified by the Authority

Initially the warehouses were being registered as per the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2010. 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.

The salient features of new registration rules are as under:

- a) There is no need of accreditation of the warehouse by an accreditation agency.
- b) The warehouses should be constructed as per Bureau of Indian Standards (BIS) / FCI/CWC specifications.
- c) The warehouses should be storage worthy for storage of different goods
- d) The warehouses should be equipped with all necessary equipment for weighing, handling, sampling, grading, firefighting and insect/pest management.
- e) The warehouses should have required net worth certified by a Chartered Accountant depending upon the capacity of the warehouse.
- f) The warehouses should have adequate trained staff with expertise and knowledge about the scientific storage of goods to be stored in the warehouses.
- g) Warehouses should have adequate safety and security arrangements.

4.2.1 Application fee requirements:

Application fee (non refundable) for registration of warehouse or renewal thereof is as follows:

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

4.2.2 Minimum Networth Requirements for Registration

Storage capacity (in MT)	Net worth (Rupees in crores)
Less than 1,000	0.5
1,001 – 5,000	2.5
5,001 – 10,000	5
10,001 – 25,000	10
25,001 – 75,000	20
75,001 – 1,50,000	30
1,50,001 – 5,00,000	50
5,00,001 and above	100

4.2.3 Documents to be submitted with the application:

Following documents shall have 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 warehouse (cold storage)
- viii. Proof about technical standards under which warehouse (cold storage) constructed
- ix. List of equipments for assaying goods available at the warehouse
- x. List of equipments for weighing goods available at the warehouse
- xi. Details of equipments 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.
- xiii. Existing/ previous registration Certificate (In case of renewal)

4.2.4 Major differences between the old and new registration rules:

Sl No.	Warehousing (Development and Regulation) Registration of Warehouses Rules, 2010	Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017
1	Before registration accreditation was necessary	No accreditation required before registration. After application for registration is received by WDRA Physical inspection 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	Initial registration was for 3 years	Initial Registration is for 5 years
4	Networth was to be only positive	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 to ensure trust of banks for pledge financing

6	Provision of Standard Operating Procedure (SOPs) and Know Your Depositor process was not there	It is very well defined in the new rules
7	Migration to electronic Negotiable Warehouse Receipts (eNWRs) through repository was not provided	Now it is provided

A format of Application for Registration /Renewal of Registration of Warehouse under the new rule is given at Annexure-I

4.3 Notification on Security Deposit.

The Warehousing (Development & Regulation) Registration of Warehouses Rules, 2017 provide that the Authority, in consultation with all the stake holders, shall, by notification in the official Gazette, specify the amount and the manner of the security deposit to be furnished by the applicant or the warehouseman. Therefore, keeping in view the need for financial security of the Negotiable Warehouse Receipts (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. The requirement of security deposit as per the notification is as under:

- a. Value of the Security Deposit 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 in over the preceding quarter for all the warehouses registered by the warehouseman is referred as T):

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
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- a. Where the applicant/ warehouseman is a Farmer Producer Organisation or a-Co operative, the total security deposit would be Rs. 50,000 (fixed) per warehouse.
- b. The security deposit can be furnished in the form of a Bank Fixed Deposit or a Bank Guarantee favoring WDRA.
- c. Any entity created under an Act of Parliament or of State Legislature shall provide an Indemnity Bond for the amount required as Security Deposit.
- d. The Security Deposit shall need to be updated at the end of each quarter based on the highest value of total NWRs issued by the warehouseman.

4.4 Special relaxation for warehouses owned by Primary Agricultural Cooperative Societies (PACS)/Farmer Producer Organizations (FPOs)

- (i) The condition of registration fee and security deposit has been relaxed for PACS and FPOs. The registration fee is Rs. 5000/- and security deposit is Rs. 50000/- in the form of a BG or bank FD (fixed irrespective of the value of NWRs issued by it)
- (ii) Networth is required to be only positive irrespective of the capacity

4.5 Notification on electronic Negotiable Warehouse Receipt (eNWR)

In order to overcome the limitations of warehouse receipts in paper form and also to enhance the credibility/integrity of the negotiable warehouse receipts (NWRs) and enable its easy transfer, pledge etc, it has been decided by the Authority, under its transformation plan, to introduce electronic negotiable warehouse receipts (eNWRs) through repositories who will create and manage the eNWR ecosystem.

These electronic NWRs shall have the following advantages:

- (a) Facilitate easy pledge financing by banks
- (b) Help farmers / depositors to have access to a large number of buyers nationwide with better bargaining powers;
- (c) Enable multiple transfers without physical movement of goods and alternate channels of marketing to farmers and reduce the cost of intermediation for consumers;
- (d) Enable consumers (industries, processors, wholesalers, retailers etc.) to procure graded produce at competitive prices at locations of their choice;
- (e) Promote an efficient clearing, settlement and delivery system with transparency in trading of agricultural produce.

(f) Can be split with obligation to transfer only a part of the commodity.

(g) Can be issued by Repositories and traded in commodity Exchanges.

The Authority has notified a Warehousing Development and Regulatory Authority (Electronic Negotiable Warehouse Receipts) Regulation, 2017 on June 29, 2017 with the prior approval of the Government of India. Two Repositories viz. CDSL Commodity Repository Limited (CCRL) and National Electronic Repository Limited (NERL) have also been established for creation and management of electronic negotiable warehouse receipts.

4.6 Registration of warehouses

During the year 2016-17, the WDRA registered 214 warehouses in various States and the progressive total number of warehouses registered by the Authority as on 31.3.2017 was 1436 The State-wise and year-wise details of registrations of warehouses are as follows:

S. No.	State	No. of Warehouses registered						
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Total
1	Andhra Pradesh	45	16	15	19	09	00	103
2	Assam	00	03	01	00	00	00	04
3	Bihar	00	00	02	00	02	01	05
4	Chhattisgarh	00	01	00	00	00	00	01
5	Delhi	00	00	00	00	00	00	00
6	Gujarat	03	05	02	10	145	22	187
7	Haryana	15	00	00	00	08	00	23
8	Himachal Pradesh	01	00	00	00	00	00	01
9	Jharkhand	00	00	01	00	00	00	01
10	Karnataka	00	14	01	03	19	13	50
11	Kerala	11	01	08	01	00	01	22
12	Madhya Pradesh	17	20	10	53	153	102	355
13	Maharashtra	22	14	00	08	56	40	140
14	Odisha	01	00	00	00	00	00	01
15	Punjab	04	09	00	01	00	00	14
16	Puducherry	01	00	00	00	00	00	01
17	Rajasthan	48	04	14	10	116	28	220
18	Tamil Nadu	52	00	14	128	71	05	270
19	Telangana	00	00	00	00	02	00	03
20	Uttarakhand	00	00	00	00	00	00	00
21	Uttar Pradesh	20	05	00	01	06	01	33
22	West Bengal	00	00	00	00	01	01	02
	Grand Total	240	92	68	234	588	214	1436

4.7 Progressive registration of Warehouses with the WDRA .

Since inception and upto 31st March, 2017, the Authority has registered 1436 warehouses belonging to public sector, private sector, cooperatives and individual with an aggregate storage

capacity of 57.00 lakh MT. Out of this, 934 warehouses with 50.42 lakh MT capacity remained active. Details are as under:

Year	Number of Warehouses Registered						
		CWC	SWCs	Private	PACs/FPOs	Cold Storages	Total
2010-11		0	0	0	0	0	0
2011-12		135	87	18	0	0	240
2012-13		25	28	26	13	0	92
2013-14		15	9	14	30	0	68
2014-15		3	1	81	145	4	234
2015-16		2	16	500	70	0	588
2016-17		5	44	163	2	0	214
Total	No.	185	185	802	260	4	1436
Active Registration	No.	112	96	700	25	1	934
	Capacity	171306	184182	4660913	5074	20900	5042375

4.8 Renewal of registration of warehouses

During the year 2016-17 registration of 69 warehouses were renewed. State wise and Agency wise details are as follows:

S. No.	Name of State / UT	Agency	No. of renewal of registration
1.	Telangana	Central Warehousing Corporation	01
2.	Madhya Pradesh	Private Sector	09
		Central Warehousing Corporation	07
3.	Kerala	Central Warehousing Corporation	01
4.	Uttar Pradesh	Central Warehousing Corporation	01
5.	Rajasthan	Central Warehousing Corporation	10
		Private Sector	10
6.	Maharashtra	Central Warehousing Corporation	05
7.		State Warehousing Corporation	25
Total			69

4.9 Monitoring and surveillance of warehouses

The WDRA has established an inspection system for registered warehouses with following 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 Inspecting Officers (IOs) of the IAs, officers of the WDRA also inspect some warehouses under certain special circumstances.

For the purpose, the WDRA has specified the following criteria for the selection/empanelment of inspection agencies:

- a. The inspection agency shall be independent of the warehouse inspected.
- b. Staff of Inspection Agency responsible for carrying out the inspection shall not have any employment and commercial interest relationship for last two years prior to inspection.
- c. Inspection Agency and its staff shall not engage in any activities that may conflict with their independence of judgment and integrity in relation to their inspection activities. In particular they shall not become directly involved in the management of competitive warehouse
- d. The procedures under which the body operates shall be administered in a non-discriminatory manner.

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

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.

The format of inspection reports in respect of conventional warehouses, silos and cold storages finalised by the Authority are given at Annexures II, III and IV.

4.10 Capacity Building Programme in the Warehousing Sector

For capacity building in the warehousing sector, training programmes for the Warehousemen of the registered warehouses are being regularly organized by the WDRA through various expert institutions. Besides, awareness programmes for farmers on Warehousing (Development and Regulations) Act, 2007 as well as the benefits of the Negotiable Warehouse Receipt System are also carried and regularly. These programmes were also organised during 2016-17 as per the following details.

4.10.1 Training and awareness programmes for farmers on Warehousing (Development and Regulation) Act, 2007 and benefits of NWR system.

During the year 2016-17, the WDRA organised 98 one day awareness programmes on the benefits of NWRs for the farmers in different States. These awareness programmes were organised through various expert institutions like CWC, CCSNIAM, Jaipur, ICM, Bhopal, URICM, Gandhinagar, ICM, Hyderabad, ATARI, Hyderabad and Jabalpur, NIFTEM, Sonapat and State Agriculture University, Jodhpur. The awareness programmes organised during 2016-17 by these institutions in 10 States are as follows:

Name of the Agency	No. of programmes organised	No. of farmers participated	States Covered
URICM, Gandhinagar	10	500	Gujarat
CCSNIAM, Jaipur	10	500	Rajasthan
ICM, Hyderabad	10	500	Andhra Pradesh
ICM, Bhopal	10	500	Madhya Pradesh
ATARI, Hyderabad	05	250	Andhra Pradesh / Telangana
ATARI, Jabalpur	04	200	Madhya Pradesh
State Agriculture University, Jodhpur	06	300	Rajasthan
NIFTEM, Sonapat	03	150	Haryana
CWC, New Delhi	40	2000	Delhi
Total	98	4900	

4.10.2 Awareness programmes conducted since inception of WDRA:

Progressive achievements under this activity since the inception of the Authority is as follows:

SI. No.	Year	No. of awareness programmes conducted	No. of farmers participated
1.	2011-12	04	200
2.	2012-13	96	4800
3.	2013-14	138	6900
4.	2014-15	85	4250
5.	2015-16	95	4750
6.	2016-17	98	4900
	Total	516	25800



Farmer Awareness Programme at Sajapur, Madhya Pradesh – Farmers being explained about scientific storage of food grains during visit to a warehouse.

4.10.3 Training programmes for Warehouse Managers:

During the training programmes, the warehouse managers are apprised in detail about the aims, objectives & salient features of the Warehousing (Development and Regulation) Act, 2007, purpose and procedure of accreditation of warehouses, registration of warehouses, scientific storage of agricultural commodities, insect pest management, warehousing management, financing of negotiable warehouses receipts and insurance of warehouses and goods.

A field visit to nearby registered warehouse is also arranged for practical demonstration of grading of agricultural commodities, sampling and preservation of stocks stored in the warehouse. The successful participants are awarded with a certificate from the training organizations.

During 2016-17 four (4) training programmes were organised through the CWC (IGMRI, Hapur) and CCSNIAM, Jaipur in which 211 warehouse managers of registered warehouses were trained as detailed below.

S. No.	Name of the Institution	Number of programmes organised	Number of warehouse managers trained
1	CCS NIAM, Jaipur	04	133
2	CWC, IGMRI, Hapur	04	78
	Total	08	211

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

4.10.4 Warehouse Managers training programmes conducted since inception of WDRA:

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

Sl. No.	Year	Name of the Institutions	Number of programmes 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
	Total		39	1271

4.11 Participation in programmes organised by other Institutions / Organisations

Most of the Institutions and organisations, both in technical and financial fields, have recognized the significance, presence and involvement of WDRA in scientific storage and Negotiable Warehouses Receipts (NWRs) through regulated warehouses that have a big role to play for a sustainable agricultural development. They have provided prominent space to WDRA in their seminar/ symposium/ workshop to have deliberations on initiatives and activities of WDRA. During the year under report WDRAofficial s have also participated in various such programmes where they highlighted the benefits of registration with WDRA and NWRs to the farming and trading communities and related institutions.

A Senegalese delegation comprising 22 Members from different Ministries and State agencies lead by Mr. Makhtar Lakh, Secretary, Ministry of Trade and Industry, Govt. of Senegal had visited the WDRA on 7th November, 2016 to understand Warehouse Receipt System and commodity exchange in India.

Another High Level Government delegation from Indonesia Indemnity Fund Board comprising 25 Members headed by Mr. Bachrul Chairi, Head of Future Trading Regulatory Agency / Director General, Ministry of Trade, Republic of Indonesia had visited WDRA on 29th September, 2016 to discuss on Warehouse Receipt System in India.

A 17 member delegation from Kenya comprising of members of Task force constituted by the Government for establishing and operationalizing a Commodity Exchange in Kenya also visited WDRA and held interactions on Warehousing System in India and financing of Commodity Exchanges.

4.12 Technical guidance

The WDRA renders technical guidance to various organisations on the benefits of NWRs and the registration process of warehouses with the WDRA. During the year 2016-17, a batch of 25 trainees' participants of Long Term Training Course on Scientific Storage and Pest Control from Indian Grain Storage Management and Research Institute, Hapur visited WDRA office on 2nd September, 2016. They were addressed by the officers of WDRA on various aspects of the Warehousing (Development and Regulation) Act, 2007 and functioning of WDRA.



Visit of Senegalese delegation lead by Mr. Makhtar Lakh, Secretary, Ministry of Trade and Industry, Govt. of Senegal on 7th November, 2016 to understand Warehouse Receipt System and commodity exchange in India.



Delegation from Indonesia Indemnity Fund Board understanding Warehouse Receipt System in India at WDRA

CHAPTER - V

ORGANISATIONAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE

5.1 Organisational Matters of WDRA:

The sanctioned strength of WDRA as well as the posts filled up as on 31st March, 2017 is as under:

S. No.	Designation of posts	No. of posts sanctioned	No. of posts filled up as on 31 st March 2017
1	Joint Secretary	1	1
2	Director	2	2
3	Under Secretary	2	2
4	Deputy Director	2	-
5	Section Officer	2	1
6	Assistant/Accountant	2	-
7	Principal Private Secretary	1	1
8	Private Secretary	2	2
9	Investigator/Field Officer	3	-
10	Steno Grade 'D'	1	-
11	Driver	1	1
12	Peon	2	-
Total		21	10

5.2 Vigilance Overview in the Authority.

The Director (Administration & Finance) is CVO of the WDRA. No vigilance case was contemplated during the year nor remained pending in the Authority as on 31.03.2017.

5.3 Implementation of RTI Act, 2005 in WDRA

Shri Ganesh A. Bakade, Director (Administration & Finance) was the CPIO, Shri Rakesh Kataria, Under Secretary (Administration & Finance), was APIO and Shri Ranvir Singh, Joint Secretary, WDRA (01.04.2016 to 30.11.2016), Dr. B.B. Pattanaik, Member, WDRA (01.12.2016 to 05.12.2016) and Smt. Veena Kumari Meena, Joint Secretary, WDRA (05.12.2016 to

31.03.2017) were the Appellate Authority during the year 2016-17. This information was displayed on the website of WDRA for the information of general public. A total number of 4 references were received and replied under RTI Act in the year 2016-17 and timely information was provided.

5.4 Training of Personnel

In view of very few officials joining the Authority on deputation, only one Under Secretary was nominated for the Mandatory Level E Training Programme from 13.02.2017 to 31.03.2017 at Institute of Secretarial Training and Management, New Delhi. However, more training of personnel working in the WDRA is contemplated in future for the development and up-gradation of skills and efficiency.

5.5 Audited Accounts of WDRA for the year 2016-17

The sanctioned budget of the WDRA for 2016-17 was Rs. 2001.97 lakh including Rs. 501.97lakh which had been carried forward from 2015-16. The actual expenditure during the year was Rs. 1297.56 lakh. The amount un-utilized as on 31st march 2017 was Rs.7,52,55,620 (after including miscellaneous receipts of Rs. 7,20,870 + interest on grant receipts of Rs. 40,93,707) which has been carried forward to the next financial year viz. 2017-18. The Statement of Accounts of the Authority for the year 2016-17 alongwith separate report of the audit conducted by the Comptroller and Auditor General of India through Director General of Audit (Central Expenditure), for the year 2016-17 are annexed at Annexure V and VI respectively.

Application for the Registration/Renewal of Registration of Warehouse

To

Recent passport size
Photo of the
applicant or
authorized
representative of
the applicant who
signs the application

The Warehousing Development and Regulatory Authority

.....

..... NewDelhi-110016

Subject: Application for registration / renewal of registration of Warehouse(s)

at.....Tehsil / Taluka..... District.....

Dear Sirs,

I/ we..... (Name) working as.....(designation) in
.....(name of the organization) having its registered office at
..... request for grant of registration/ renewal of registration for carrying on
the business of warehousing and accordingly submit the following information.(strike

I. Information concerning the applicant:

1	Name of the applicant*	
2	Address of the applicant (please attach proof of address)	
3	E-mail	
4	Phone number with STD code Mobile number	
5	Whether the application is in respect of an existing warehouseman? If yes, please mention the warehouseman identification number given in any earlier certificate of registration obtained	
6	Type of entity (Company/ PSU/ Partnership firm/Cooperative Society/ Society/ Trust /Individual)	
7	Please furnish a copy of the identity proof of the applicant (refer the Fifth Schedule of Warehousing (Development and Regulation) Registration of Warehouses Rules 2017) (If the application is in respect of entity other than a natural person (individual), one of the documents attached should state that one of the objectives of the entity is to carry on the warehousing business	
8	If the application is submitted by an authorised representative of the applicant (other than a natural person/individual), please indicate the address, e mail and phone/mobile numbers of the authorised representative and attach copy of the proof of address	

	as per serial number 1 of the Fifth Schedule of Warehousing (Development and Regulation) Registration of Warehouses Rules 2017 and any one of the following documents : (i) power of attorney; (ii) board resolution authorising the representative; (iii) board resolution in favour of the person providing a letter of authorisation in favour of the authorised representative; or, (iv) a letter of authorization from the governing body of the trust, society, partnership firm, as the case may be (the governing body shall be the body constituted by such organisation under its registered incorporation documents). .	
9	Details of Insurance Policies covering the warehouse applied (as per rule 17 of the Warehousing (Development and Regulation) Registration of Warehouses Rules 2017) Please attach photocopies of the insurance policies.	
10	Net-worth of the entity for the previous financial year. (Please attach proof as per rule 18 (5) of the Warehousing (Development and Regulation) Registration of Warehouses Rules 2017)	
11	Please attach one set of Standard Operating Procedure as per rule 21 of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017)	
12	Number of warehouse(s) for which registration is applied for	

(Note: In case the application is with respect to an existing warehouseman and there is no change in serial number 1-11 only serial number 1,5 and 12 would need to be filled. However, in case of any change in any of the particulars listed at serial number 1-11, the same shall also be provided.)

**II. Information pertaining to the Warehouse for which registration is sought:
(to be submitted separately for each warehouse)**

1. Name of Warehouse.....
2. Details of the warehouse:

i.	Complete address of the Warehouse with PIN code Telephone-land line with STD code, Mobile & Fax number	
ii.	Year of construction of the Warehouse	
iii.	Whether Warehouse/Silo is constructed as per BIS/CWC/FCI Standards? If so, please specify.	
iv.	Whether the warehouse (cols storage) is constructed is as per NHB/ NHM/ SHM/ NCCD/MoFPI/APEDA/State Government norms? If so, please specify.	

v.	Number of godowns or storage units**	
vi.	Total capacity of the warehouse (MT)	
vii.	Dimensions of the godown(s)/ storage units** (length X breadth X height) / (diameter x height in case of bins) in meters	
viii.	Plinth height of the godown(s)/ Storage Units**	
ix.	Whether the Warehouse is Owned/ hired/ leased (attach documentary proof as per the Sixth and First Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules 2017 as applicable)	
x.	If hired/ leased, state duration of hiring/ lease	
xi.	Name of the jurisdictional Police Station and distance from the Warehouse	
xii.	Distance from the nearest Fire Station (Name of Fire Station)	
xiii.	Number of entry and exit points for the warehouse and number of Security guards employed.	
xiv.	Whether the warehouse is bound by a compound wall/barbed wire fencing	
xv.	Details of the Security arrangements. Please provide details of number of security guards deployed	
xvi.	Details of fire safety arrangements (number & type of fire extinguishers, fire buckets, water arrangements, fire safety alarms and any other measures etc.) (attach a list)	
xvii.	Equipments for weighing goods present in the warehouse (attach a list)	
xviii.	Is a lorry weighbridge available in the warehouse? if so, please state its capacity, make, date of installation and date of last stamping.	
xix.	If a weighbridge is not available in the warehouse, please state name of the owner & address of the nearby weighbridge to be used for weighment. State its capacity, make, date of last stamping and its distance from the warehouse	
xx.	Equipments for assaying of goods available in the warehouse (attach a list)	

xxi.	Whether all the local laws have been complied with for carrying out the business of warehousing	
xxii.	Please provide details of staff at the Warehouse	

Name	Designation	Educational Qualifications	Details of experience in warehousing

xxiii.	Goods stored/ proposed to be stored for which NWRs to be issued	
xxiv.	Details of the Registration fee submitted in favour of Warehousing Development and Regulatory Authority (as per rule 5 and the Third Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules 2017)	Amount Rs..... Demand Draft No.... Date..... In case of on line payment, UTR /transaction number Name of the Bank.....

* Company/ PSU/ Partnership firm/Cooperative Society/ Society/ Trust /Individual

** Chamber in cold storage, bins in case of Silo

DECLARATION:

1. I/We declare to be authorized representatives of the organization to apply for registration of Warehouse.
2. I/We hereby solemnly declare that I/we or any of the key managerial persons, has not been convicted by a court for any offence at any time in the preceding five years
3. I/We hereby solemnly declare that I/we or any of the key managerial persons, has not been declared an un-discharged insolvent by any court
4. I/We hereby solemnly declare that I/we or any of the key managerial persons, has not been declared to be of unsound mind by any court
5. I/We hereby solemnly declare that I/we or any of the affiliates are not assigned, by the Authority to carry out any other function under the Act.
6. I/We hereby solemnly declare that one of the objectives of the entity is to carry out the warehousing business and undertake that all the local laws have been complied with for carrying out the business of warehousing with respect to the warehouse concerned.

7. I/We hereby solemnly declare that the warehouse specified above is suitable for carrying on the business of warehousing and that it is in good condition and having all the requirements as per rule 20 of the Warehousing (Development and Regulation) Registration of Warehouses Rules 2017.
8. I/ We hereby undertake to ensure compliance of the Warehousing (Development and Regulation) Registration of Warehouses Rules 2017 for disclosure of information (Rule 28) and ensure submission of monthly information on warehouse receipts (Rule 29).
9. I/We agree to abide by the terms and conditions of the registration.
10. I/we undertake that the required amount of Security Deposit will be paid, if the WDRA decides to register the warehouse concerned
11. I/We hereby solemnly declare to extend all cooperation to the Authority or to an external person engaged by the Authority to conduct physical inspections/ any other inspection of the warehouse under my/ our effective control.
12. I/We hereby solemnly declare that all information herein given is true to the best of my/our knowledge and that in case it proves to be untrue; I/We undertake to indemnify person or persons concerned in this business against any loss arising out of such false or untrue information and cancellation of registration.

Signature

Date:

Place:

Name in full.....

Designation.....

Enclosures: As per application & check list

Address.....

Note:-

In case of online application for registration:-

- a) In case of entities other than natural person (individual), Class-III Digital Signature Certificate (DSC) of the authorised representative shall be attached. In case of natural person (individual) Class-III Digital Signature Certificate (DSC) or AADHAR based One Time Password (OTP) verification through AADHAR registered mobile number shall be required.
- b) In case of information with respect to serial number xvi, xvii and xx details shall be provided as per the data entry format of the online application for registration

**Checklist of documents to be attached with the application for registration/ renewal of
registration of Warehouse**

S. No.	Document attached	Attached
1.	Application in prescribed form affixing the photograph of individual/authorised representative	Yes/ No
2.	Applicant's proof of identity as required at Fifth Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules 2017	Yes/ No
3.	Standard Operating Procedures	Yes/ No
4.	Document in support of net-worth as required under Rule 18 (5) of the Warehousing (Development and Regulation) Registration of Warehouses Rules 2017	Yes/ No
5.	Copy of Insurance policies as prescribed under Rule 17 of the Warehousing (Development and Regulation) Registration of Warehouses Rules 2017	Yes/ No
6.	Lay out Plan of the warehouse(s)	Yes/ No
7.	Basic Data Sheet in case of warehouse (cold storage)	Yes/ No
8.	Proof about technical standards under which warehouse (cold storage) constructed	Yes/ No
9.	List of equipments for assaying goods	Yes/ No
10.	List of equipments for weighing goods	Yes/ No
11.	Fire Safety arrangements	Yes/ No
12.	If warehouse is owned: Copy of the Records of Rights or registered title deed in respect land on which warehouse concerned is located as per the Sixth Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules 2017	Yes/ No
13.	Document to demonstrate effective control over the Warehouse, any of the following (as per the First Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules 2017): (i) lease deed or rent agreement, (ii) sub-lease agreement and lease deed indicating that sub leasing is permitted, (iii) revenue sharing agreement, (iv) NOC from Municipal Corporation/ Panchayat/ local body (as the case may be), (v) lease agreement from concerned APMC, (vi) copy of allotment letter from State Government . For each warehouse listed in the application separately.	Yes/ No
14.	D.D or copy of Bank transaction slip in support of payment of registration fee	Yes/ No
15.	Existing/ previous registration Certificate (In case of renewal)	Yes/ No

PHYSICAL INSPECTION REPORT FOR CONVENTIONAL WAREHOUSES

1.	i. Name of the Inspection Agency ii. Inspection Agency Id	
2.	i. Name and Designation of the Inspecting Officer ii. E-mail address iii. Mobile number iv. IO Id	
3.	Date of Inspection	
4.	Name and address of the Warehouseman	
5.	Complete address and Contact Details of the Warehouse	Village Taluka /Tehsil..... District..... PIN..... State..... Phone/Fax/Mobile Number- E-mail address -
6.	Name of Authorised Representative of the Warehouseman	
7.	Full address, phone numbers and E-mail address of the Authorised Representative of the Warehouseman.	

Sl. No.	Parameters	Observations/ Findings of the Inspecting Officer
1.	Ownership/effective control of the warehouse (i) Whether owned warehouse/godown or under hire/lease/sub-lease/revenue sharing arrangement. (ii) In case hired/leased/sub-leased/under revenue sharing, duration of the same i.e. from _____ to _____. (iii) Proof of ownership and effective control of the warehouse as per Annexure VI and VII	
2.	Warehouse Infrastructure Details: (i) No. of sheds/godowns in the warehouse for which registration is sought. (ii) Size (Length x Breadth) (in Meters) of such sheds / godowns for which registration is sought.	

	(iii) Total capacity of warehouse (in MT) for which registration is sought. (As a thumb rule 0.6 sqm is equivalent to 1 MT in conventional godowns) (iv) Connectivity of the warehouse with State/National Highways and nearest railhead. (Give distance in Kilometre from nearest railhead) (The warehouse should be accessible by an all-weather motorable road). (v) Whether the godown(s) are constructed as per BIS/ CWC/ FCI Standards? if so give details. (As per BIS Standard no. IS16144:2014, the godown should be located on a raised well-drained site and not liable to flooding). (vi) Whether flooring in the godown is rodent proof, damp proof, rigid, durable and free from cracks or crevices. (vii) Plinth height in cm (The WDRA has fixed plinth height at 61 cm from the internal road level for the road fed godowns as a standard, which may vary according to topography. In case of rail fed godowns, minimum plinth height of 91 cm above the top of the rail is required) (viii) Please indicate whether the warehouse is located near any of the following: - Within 500 meters from a bone crushing mill, garbage dumping ground, slaughter house, tanneries and hide curing centre or sewage treatment plant or such other places, the vicinity of which is deleterious to the safe storage of non-perishable agricultural commodities. - Within 300 meters of kilns, dairies (processing units) and poultry runs - Within 150 meters of Factories and other sources of fire and environmental hazard such as workshops, haystacks, timber stores, petrol pumps, CNG stations and LPG bottling plants (ix) Whether there is sufficient parking space and manoeuvring space for vehicles. (x) Whether doors of sufficient width and adequate ventilators and air inlets are provided. (xi) Whether there are adequate arrangements for drainage of rain water to avoid flooding. (xii) Whether the walls are properly plastered, painted/white washed, and are free from cracks and crevices. (xiii) Whether sufficient lighting is provided in the godown to facilitate stacking, loading, unloading and other operations. (xiv) Whether there is provision of turbo ventilators (not mandatory). (xv) Whether there is provision of translucent sheets on the roof for natural lighting (not mandatory). (xvi) Observations about cleanliness and hygienic condition of warehouse. (xvii) Observations about storage worthiness of the warehouse and in case unstorage worthy detailed reasons thereof.	
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3.	Steps taken for scientific storage and preservation of stored commodities/goods: (i) Whether proper stack plan has been prepared? (Give stack size and total number of stacks in the shed) and enclose copies of stack plan. (ii) Whether adequate quantity of dunnage material, such as, wooden crates, poly pallets, polythene sheets, patera mats, etc. are available in the warehouse? (Give details such as, type of dunnage and number). (iii) If already undertaking storage, whether stacking is proper and space for inspection, chemical treatment and warehousing operation (alleyways and haulage is available). (iv) Whether stack cards with proper entries about date of receipt/issue, quality/grade, quantity of stored goods and chemical treatments are available?	
4.	Security Arrangements: (i) Whether the warehouse is well- protected with pucca boundary walls or barbed wire fencing. (ii) No. of gates with locking arrangements. (iii) No. of entry points. (iv) No. of exit points (v) Whether the entry and exit points are manned by trained security guards? (vi) Nearest Police Station or Police Out Post and its distance from the warehouse with telephone No. (vii) Whether there are adequate lighting arrangements for the security purpose?	
5.	Fire-fighting arrangements: (i) Details of fire-fighting arrangements. a) Type and number of fire extinguishers b) Number of fire buckets. (ii) Name of the nearest Fire Station, its distance from the warehouse and telephone No. (iii) Whether telephone numbers of nearest Fire Station are displayed at prominent places in the warehouse? (iv) If other fire-fighting arrangements like fire hydrant, static water tank etc. is available, details thereof.	
6.	Equipment, items and chemicals for preservation of stored goods: (i) Whether all the equipments, such as, sprayers/foggers, phosphine detectors, gas mask, canisters, gloves, gum boots, goggles, aprons, etc. are available? Give list of each item in Annexure IV. (ii) Whether adequate number of fumigation covers, adhesive tapes, sand snakes are available for fumigation of foodgrains and if so, give details. (iii) Whether sufficient quantity of pesticides for prophylactic treatment, fumigation and rodent control are available in the warehouse? (Give details from	

	pesticide stock register indicating quantity, batch no. and date of expiry). (iv) In case preservation services have been outsourced, name of the Fumigation Agency, its address and accreditation number and validity of accreditation issued by Directorate of Plant Protection, Quarantine and Storage. Note: A list of minimum equipment required for preservation of foodgrains and setting up a physical analysis laboratory in a warehouse is given in Annexure IV.	
7.	Arrangements for weighment of goods: (i) Whether the warehouse has its own electronic lorry weigh-bridge? (not mandatory for registration) (ii) If so, please indicate its capacity, make and date of last stamping. (iii) If not, details of other weighing equipments viz. platform scales, beam scales available for weighment. (iv) Whether the weighing equipments used in the warehouse are timely calibrated and duly stamped by Weights & Measures Department. (v) In case of non availability of own lorry weighbridge, please provide the following details. (a) address of atleast one or more external stamped weighbridge available in the vicinity to be used for weighment; (b) name of owner of the weighbridge; (c) distance of the weighbridge from the warehouse.	
8.	Office facilities: Whether sufficient office equipment, viz. telephone, computers, photocopiers, fax and furniture (table, chairs, almirah, etc.) are available in the warehouse and if so, please give details.	
9.	Laboratory facilities: (i) Whether facilities for testing of goods to be stored in the warehouse are available? (ii) If so, give details of the equipments, such as, samplers, moisture meter, physical analysis instruments, weighing balances, hectolitre weight apparatus, sieve sets, magnifying glass, measuring cylinder, vernier caliper, sample bags, enamel plates etc. (Give list of these equipments). (iii) Name of the laboratory, if any, selected / used for assaying of samples.	
10.	Goods for which registration has been sought and comments on suitability of the warehouse infrastructure for storage of such goods.	

Signature of Inspecting Officer

Name, Designation and Seal of Agency / Inspecting Officer

PHYSICAL INSPECTION REPORT FOR WAREHOUSE (SILOS)

1.	Name of the Inspecting Officer with E-mail address and Mobile number	
2.	Name of the Inspection Agency	
3.	Date of Inspection	
4.	Name and address of the Warehouseman	
5.	Complete address and Contact Details of the Warehouse (Silo)	Village Taluka /Tehsil..... District..... PIN..... State..... Phone/Mobile Number- E-mail address -
6.	Name of Authorised Representative of the Warehouseman	
7.	Full address, phone numbers and E-mail of the authorised representative of the Warehouseman.	

Sl. No.	Parameters	Observations/Findings of Examiners
1.		
1.	Ownership/effective control of the warehouse (Silo) (i) Whether the silo is owned or hired/leased (ii) Proof of ownership and effective control of the silo as per Annexure VI and VII	
2.	Structural Requirements: (i) No. of silo bins, for which registration is sought. (ii) Size (Diameter x Height) of the silo bin (s) (in Meters) of such silo bins or length x breadth x height of the compartment (s) for which registration is sought. (iii) Total capacity of warehouse (in tons) for which registration is sought. (iv) Connectivity of the warehouse with State/National Highways and nearest railhead. (Give distance in Kilometre from nearest railhead). (v) Whether sufficient loading and unloading facilities are	

	available. (Silos, as far as possible, shall be located near railheads. There shall be loading and unloading facilities and sufficient space for manoeuvring vehicles and railway line.) (vi) Whether the silo is located well away from source of contamination, such as slaughter-house and tanneries, and possible source of fire-hazard, such timber stores and petrol pumping station. (vii) Whether the silo(s) are constructed as per BIS? If so give details. As per BIS Standard IS:5503 (Part I-II):1969, reaffirmed 2005, the silo should be located on a raised well-drained site having proper drainage and not liable to flooding or inundations. (viii) Whether the silo has truck and wagon dump or both, head-house, storage block, and distribution and collection galleries. (ix) Whether the truck dump and wagon dump are adequately protected against rain and provided with suitable metal sieves with sufficient strength for separation of foreign matter, such as hay or other bigger sized grains. (x) Whether the head house accommodates the buckets elevators for vertical elevation of grains, automatic weighing and cleaning machines, garners and other handling equipment. (xi) Whether the bins are of RCC or of steel. (xii) Plinth height of silo bins (the concrete mat on which the silos bins stand shall be deemed as the plinth, unless the mat is laid directly on hard soil or rock. The plinth level shall be at least 0.5 m higher than the maximum rain water level). (xiii) Whether the silo has the following facilities for proper storage and upkeep of food grains stored therein: • Cleaning Machines. • Drying Equipment. • Temperature Detection Equipments. • Aeration Equipment. • Weighing and Bagging Machines. • Control Room. (xiv) Whether there is sufficient parking space and manoeuvring space for vehicles. (xv) Whether there are adequate arrangements for drainage of rain water to avoid flooding. (xvi) Observations about cleanliness and hygienic condition of silo. (xvii) Observations about storage worthiness of the Silo and in case unstorage worthy detailed reasons thereof.	
3.	Steps taken for scientific storage and preservation of stored commodities/goods: (i) Whether silo bins are leak proof. (ii) Whether there are proper arrangements for inspection,	

	chemical treatment and cleaning/recirculation of stocks.	
4.	Security Arrangements: (i) Whether the silo complex has well- protected pucca boundary walls. Also indicate a) No. of gates with locking arrangements. b) No. of entry points. c) No. of exit points (ii) Whether the entry and exit points are manned by trained security guards? (iii) Nearest Police Station or Check Post and distance from the silo. (iv) Whether there is proper lighting arrangement in the complex for security purpose? (v) Whether safety precautions in regard to the dust pollution and operation of various mechanical and electrical equipment in the silos are observed strictly, give details. (vi) Whether inspection and cleaning of the whole structure is carried out ?	
5.	Fire-fighting arrangements: (i) Whether fire-fighting arrangements are there in the Silo? (ii) If so, details of arrangements including number and type of fire extinguishers, sand buckets, fire hydrants, static water tank, fire alarm, fire control system etc. to be given. (iii) Whether the silo has necessary clearance from the local fire office and if so, give details. (iv) Name of the nearest Fire Station and its distance from the Silo complex. (v) Whether telephone numbers of nearest Fire Station are displayed at different prominent places in the complex? (vi) Whether firelicense obtained from the local authorities and if so, give details	
6.	Equipment, items and chemicals for preservation of stored goods: (i) Whether all the equipment's, such as, sprayers/foggers, phosphine detectors, gas mask, canisters, gloves, gum boots, goggles, aprons, etc. are available? Give list of each item in Annexure IV. (ii) Whether adequate arrangements including fumigation pumps for fumigation of food grains are there and if so, please give details. (iii) Whether sufficient quantity of pesticides for prophylactic treatment, fumigation and rodent control are available in the silo? (Give details from respective pesticide stock register indicating, quantity, batch no. and date of expiry). (v) In case preservation services have been outsourced, name of the Fumigation Agency, its address and accreditation number and validity of accreditation issued by Directorate of Plant Protection, Quarantine and Storage. Note: A list of minimum equipment required for preservation of food grains and setting up a physical analysis laboratory in the	

	storage facility is given in Annexure IV .	
7.	Arrangements for weighment of goods: (i) Whether the silo has its own electronic lorry weigh bridge? (not mandatory for registration) (ii) If so, its capacity, make and date of last stamping. (iii) Whether there is provision of weighing machines for weighing incoming grain, in the head house and at the issue point. (iv) If so, its capacity make and date of last stamping.	
8.	Office facilities: Whether sufficient office equipment, viz. telephone, computers, photocopiers, fax and furniture (table, chairs, almirah, etc.) are available in the warehouse and if so, please give details.	
9.	Laboratory facilities: (i) Whether facilities for testing of goods to be stored in the silo are available? (ii) If so, give details of the equipments available for quality testing of goods received for storage. , (iii) Name of the outside laboratory, if any selected / used for chemical testing of commodities.	
10.	Goods for which registration has been sought and comments on suitability of the silo infrastructure for storage of such goods.	

Signature of Inspecting Officer

Name, Designation and Seal of Agency / Inspecting Officer

PHYSICAL INSPECTION REPORT OF THE WAREHOUSE (COLD STORAGE)

1.	Name of the Inspecting Officer with E-mail address and Mobile number	
2.	Name of the Inspection Agency	
3.	Date of Inspection	
4.	Name of the Warehouseman	
5.	Complete address and Contact Details of the Warehouse (cold storage)	Village Taluka /Tehsil..... District..... PIN..... State..... Phone..... Fax..... Mobile Number-..... E-mail address -
6.	Name of Authorised Representative of the Warehouseman	
7.	Full address, phone numbers and E-mail ID of the authorised representative of the Warehouseman.	

Sl. No	Parameters	Observations/Findings of Examiners																		
1.	Ownership/effective control of the warehouse (cold storage)																			
	(iii) Whether owned warehouse (cold storage) or hired/lease (iv) Proof of ownership and effective control of the warehouse (cold storage) as per Annexure VI and VII																			
2	About the Description of Cold Storage Warehouse																			
	a. Total capacity of warehouse (cold storage) (in MT) and number of chambers and dimensions (in Meters).																			
	<table border="1"> <thead> <tr> <th>Serial number of chamber</th> <th>Dimension (Internal chamber dimension L x B x H (m))</th> <th>Capacity (MT)</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td></tr> <tr> <td>Total</td> <td></td> <td></td> </tr> </tbody> </table>	Serial number of chamber	Dimension (Internal chamber dimension L x B x H (m))	Capacity (MT)													Total			
Serial number of chamber	Dimension (Internal chamber dimension L x B x H (m))	Capacity (MT)																		
Total																				

	b. Ante Room & Process / handling Areas (This areas will not be considered for calculating the capacity of the cold storages)			
	Details	Length (m)	Width (m)	Height (m)
	Ante Room			
	Handling and receiving area (covered, open shed)			
	Sorting & Grading Area			
	Loading / Unloading dock / platform			
	c. Cold store doors / internal emergency doors			
	Description	Findings		
	No. of doors per chamber			
	Internal Emergency Door release (Internal release mechanism for emergency opening even when locked from outside or push button type alarm located inside the cold chambers near the door)			
d. Brief about cooling and refrigeration system of the cold storage and observation about its working condition.				
e. Brief about electrical installations with reference total connected load in KW, estimated power requirement at holding load period and lean load period along with general observation:				
f. Make and capacity of standby D.G. Sets:				
3	Goods stored / to be Stored and Storage Conditions			
a. List out the Goods to be stored in the Cold Store for which registration is required.				
b. Whether the warehouse (cold storage) has prescribed critical storage conditions for goods stored / to be stored?				
c. Whether quality grading system adopted is commensurate with AGMARK, CODEX or any other standard?				
d. Whether the arrangement for quality Grading is adequate?				
e. Whether the warehouse (cold storage) has own weigh-bridge? If so, the details with capacity and date of last calibration.				
f. No. of platform scales with their details.				
g. Whether the weighing scales bridge used in the warehouse (cold storage) are timely calibrated and duly stamped by concerned weights & measures Department.				
h. Whether the Programmable Logic Controller (PLC) readings for past period support claim that critical storage conditions are generally achieved in warehouse (cold storage)?				
i. Whether automatic data logger for power-pack operation is in place?				
j. Whether the fire alarm and refrigerant leakage alarm				

	systems are functional?	
4	Managerial Competence, ManPower and Security Arrangement	
	a. Whether the warehouses (cold storage) has a full-time manager who is well conversant with provisions of Warehousing (Development and Regulation) Act 2007 and Management of warehouses (cold storage) for perishable food items?	
	b. Whether the warehouse (cold storage) has a full time supervisor who can monitor functioning of cold storage through PLC and who is conversant with stacking, packaging and cold storage management?	
	c. Whether sufficient office equipment, viz. telephone, computers, photocopiers, fax and furniture (table, chairs, almirah, etc.) are available in the office(s) of the warehouse (cold storage)?	
	d. Whether the Operating Manual followed by the Cold store is self-explanatory and elaborate and displayed at relevant places?	
	e. Whether the manual for dealing with fire hazard, leakage of refrigerant is self explanatory and displayed at relevant places?	
	f. Whether the warehouse (cold storage) is fully protected by a compound wall / barbed wire fencing?	
	g. Whether entry/exit system in the warehouse (cold store) is followed properly?	
5	Storage Worthiness of Cold Storage Warehouse	
	i. In case the cold storage has been set up with financial assistance of any Government (Center/state) scheme of NHB/ NCCD/ NHM/SHM/DAC/APEDA/MOFPI/NCDC, etc as per technical standards prescribed by them, then: a. Whether the copies of basic datasheet, obtained from the cold store and enclosed, is approved by the concerned agency b. Whether Joint Inspection Report issued by the Joint Inspection Team deputed by concerned scheme implementing agency has certified that the project has been found to be commissioned as per prescribed technical standards?	
	ii. In case the cold storage has been set up as per technical standards prescribed by any Government (center/state) scheme of NHB/ NCCD/NHM/SHM/DAC/APEDA/MOFPI/NCDC, etc or BIS standards but without any financial assistance from any one of them, then: a. Whether the basic data sheet being provided (signed by registered architect/engineer) by the applicant is accompanied with a certificate from a registered architect has certified the civil structure of cold storage to be as per provisions of BIS Standard and local building by-laws and as per building plan duly approved by competent authority.	

	iii Whether any engineering firm having expertise in refrigeration engineering has certified that the cold storage has been commissioned as per basic datasheet about satisfactory commissioning of the cooling system in conformance to the performance indicators as per prescribed standards to be collected and enclosed.(It is required in both the above mentioned categories)	
	iv. Whether stacking, packaging and handling system is as per design and prescribed guidelines	
	v. Whether fire-fighting arrangements are there in the warehouse (cold storage)? If so, detail of arrangements including number and type of fire extinguishers, sandbuckets, etc. to be given.	
	vi Name of the nearest Fire Brigade Station and distance. Whether telephone numbers of nearest Fire Station are displayed at different prominent places in the warehouse?	
	vi Name and Address of Annual Maintenance Contract Agency	
6	Overall observation	

Date-

Place-

Signature of Inspecting Officer

Name, Designation and Seal of Agency / Inspecting Officer

In case the cold storage has been set up as per technical standards prescribed by any Government (Center/State) scheme of NHB/ NCCD/ NHM/ SHM/ DAC/ APEDA/ MOFPI/ NCDC, etc or BIS standards but without any financial assistance from any one of them, then:

- a. Whether the basic datasheet (BDS) being provided (signed by registered architect/ engineer) by the applicant
- b. BDS is accompanied with a certificate from a registered architect has certified the civil structure of cold storage to be as per provisions of BIS Standard and local building bye-laws and as per building plan duly approved by competent authority.
- c Whether any engineering firm having expertise in refrigeration engineering has certified that the cold storage has been commissioned as per basic datasheet about satisfactory commissioning of the cooling system in conformance to the performance indicators as per prescribed standards to be collected and enclosed

**WAREHOUSING DEVELOPMENT AND
REGULATORY AUTHORITY**

**ANNUAL STATEMENT OF ACCOUNTS
2016-17**

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

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FORM A

(See Rule 3)

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY
BALANCE SHEET AS ON 31st March 2017

(Amount-Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	264,007,044	192,299,556
RESERVE AND SURPLUS	2	-	-
EARMARKED/ENDOWMENT FUNDS	3	-	-
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	41,513,077	39,098,983
TOTAL		305,520,121	231,398,538
ASSETS			
FIXED ASSETS	8	196,034,134	1,126,445
INVESTMENTS - FROM EARMARKED/ENDOWMENTS FUNDS	9	-	-
INVESTMENTS-OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	109,485,987	230,272,093
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
TOTAL		305,520,121	231,398,538
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Compiled from Books of Accounts By
For Amit Ray & Co.,
CHARTERED ACCOUNTANTS

Amitava Ray
Amitava Ray
Partner

Partner

Membership No. 006947

Firm Registration no. 000483C

Place-New Delhi

Date-12.06.2017

Rakesh Kataria
राकेश कटारिया / RAKESH KATARIA
अवर सचिव (प्र. एवं वि.) / Under Secretary (A&F)
भांडागारण विकास और विनियामक प्राधिकरण
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G.C. Chaturvedi
जी. सी. चतुर्वेदी
G.C. CHATURVEDI
अध्यक्ष / Chairman
भांडागारण विकास और विनियामक प्राधिकरण
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Hauz Khas, New Delhi-110016

FORM 'B'
(See rule 3)

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31st MARCH, 2017

(Amount- Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	-	-
Grants/Subsidies	13	150,000,000	150,000,000
Fees/Subscriptions	14	-	-
Income from Investments (Income on Investment from Earmarked/Endowment Fund transferred to Funds)	15	-	-
Income from Royalty, Publication etc.	16	-	-
Interest Earned	17	4,093,707	7,146,216
Other Income	18	3,802,631	736,137
Increase/(decrease) in stock of Finished goods and works-in-progress	19	-	-
TOTAL(A)		157,896,338	157,882,353
EXPENDITURE			
Establishment expenses	20	26,540,572	24,037,359
Other Administrative Expenses etc.	21	55,704,076	33,475,402
Expenditure on Grants, Subsidies etc.	22	-	-
Interest	23	-	-
Depreciation (Net total at the year-end - corresponding to Scheduled 8)	8	3,944,202	433,425
TOTAL(B)		86,188,850	57,946,186
Balance being excess/(Deficit) of Income over Expenditure (A-B)		71,707,488	99,936,167
Transfer to Special Reserve (Specify each)		-	-
Transfer to /from General Reserve		-	-
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		71,707,488	99,936,167
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Compiled from Books of Accounts By
For Amit Ray & Co.,
CHARTERED ACCOUNTANTS

Amitava Ray
Partner
Membership No. 006947
Firm Registration no. 000483C



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राकेश कटारिया/RAKESH KATARIA
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जी. सी. चतुर्वेदी
G.C. CHATURVEDI
अध्यक्ष/Chairman
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भारत सरकार/Government of India
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Hauz Khas, New Delhi-110016

Place-New Delhi
Date-12.06.2017

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH ,2017

(Amount- Rs.)

SCHEDULE 1- CORPUS/CAPITAL FUND:	Current Year		Previous Year	
Balance as on the beginning of the year	192,299,556		92,363,389	
Add: Contribution towards Corpus/Capital Fund	-		-	
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	71,707,487.71	264,007,044	99,936,167	192,299,556
BALANCE AS AT THE YEAR - END		264,007,044		192,299,556

(Amount- Rs.)

SCHEDULE 2 - RESERVE AND SURPLUS:	Current Year		Previous Year	
1. Capital Reserve				
As per Last Account	-	-	-	-
Addition During the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
2. Revenue Reserve				
As per Last Account	-	-	-	-
Addition During the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
3. Special Reserve				
As per Last Account	-	-	-	-
Addition During the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
General Reserve				
As per Last Account	-	-	-	-
Addition During the year	-	-	-	-
Less: Deductions during the year	-	-	-	-
TOTAL		-		-

Compiled from Books of Accounts By

Amit Ray & Co.

CHARTERED ACCOUNTANTS

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 अवर सचिव (प्र. एवं वि.)/Under Secretary (A&F)
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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET
AS ON 31st MARCH ,2017.**

(Amount- Rs.)

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

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH, 2017.

(Amount- Rs.)

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

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 Hauz Khas, New Delhi-110016

**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET
AS ON 31st MARCH, 2017.**

(Amount- Rs.)

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

(Amount- Rs.)

SCHEDULE 6 - DEFERRED CREDIT LIABILITIES:	Current Year	Previous Year
(a) Acceptance secured by hypothecation of capital equipment and other assets	-	-
(b) Other	-	-
TOTAL	-	-
Note: Amounts due within one year		

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON
31st MARCH, 2017.**

(Amount- Rs.)

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year		Previous Year	
A. CURRENT LIABILITIES				
1. Acceptance		-		-
2. Sundry Creditors				
a.) For Goods	-		-	
b.) Others	3,490,111.00	3,490,111	8,477,322.00	8,477,322
3. Advances Received		4,500		4,500
4. Interest accrued but not due on:				
(a) Secured Loans/borrowings	-	-	-	-
(b) Unsecured Loans/borrowings	-	-	-	-
5. Statutory Liabilities				
(a) Overdue	-	-	-	-
(b) others (TDS)	693,521	693,521	694,863	694,863
6. Other Current Liabilities (Securities Deposits, Registration Fees & Interest earned thereon, etc.)	34,084,806.62	34,084,807	29,312,289.62	29,312,289.62
TOTAL (A)		38,272,939		38,488,975
B. PROVISIONS				
1. For Taxation		-		-
2. Gratuity		-		-
3. Superannuation/Pension		-		-
4. Accumulated Leave Encashment		-		-
5. Trade Warranties/Claims		-		-
6. Others (Unpaid Expenses)		3,240,138		610,008
TOTAL (B)		3,240,138		610,008
TOTAL (A+B)		41,513,077		39,098,983

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अध्यक्ष/Chairman
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

SCHEDULE 8 - FIXED ASSETS			GROSS BLOCK			DEPRECIATION			NET BLOCK	
Description	Cost/valuation as at beginning of the year	Additions during the year More than 180 days Less than 180 days	Deductions during the year	Cost/valuation at the year end.	As at the beginning of the year	Additions during the year	Deductions during the year	Total upto the year - end	As at the Current Period-end	As at the previous year-end
A. FIXED ASSETS:										
1. LAND										
a.) Freehold	-	-	-	-	-	-	-	-	-	-
b.) Leasehold	-	-	-	-	-	-	-	-	-	-
2. BUILDINGS										
a.) On freehold land	-	-	-	-	-	-	-	-	-	-
b.) On Leasehold land	-	174,200,000	-	174,200,000	-	-	-	3,110,715	171,089,285	-
c.) Ownership flats/premises	-	-	-	-	-	-	-	-	-	-
d.) Superstructures on land not belonging to the entity	-	-	-	-	-	-	-	-	-	-
3. PLANT MACHINERY & EQUIPMENTS 15%	822,121	-	-	-	-	-	-	-	-	-
4. VEHICLES 15% (Car)	703,433	-	2,551,515	750	3,372,886	314,682	-	851,015	2,521,871	285,787
5. FURNITURE, FIXTURES 10%	523,954	21,500	4,430,281	-	703,433	527,575	105,515	633,090	70,343	175,858
6. OFFICE EQUIPMENT 15%	376,114	-	41,290	-	4,975,735	158,322	276,059	434,381	4,541,354	365,632
7. COMPUTERS/PERIPHERALS 60%	1,767,997	-	69,475	-	417,404	133,070	59,514	192,584	224,820	243,044
8. ELECTRIC INSTALLATION 15%	101,256	-	-	-	1,837,472	1,725,487	63,353	1,788,840	48,632	42,510
9. LIBRARY BOOKS 60%	75,106	-	-	-	101,256	87,642	13,614	101,256	-	13,614
10. TUBEWELLS & W. SUPPLY	-	-	-	-	75,106	-	-	75,106	-	-
11. OTHER FIXED ASSETS	-	-	-	-	-	-	-	-	-	-
TOTAL OF A	4,369,981	174,221,500	7,092,561	750	185,683,292	3,243,535	3,943,452	7,186,987	178,496,305	1,126,445
B. CAPITAL WORK-IN-PROGRESS	-	-	17,537,829	-	17,537,829	-	-	-	17,537,829	-
TOTAL	4,369,981	174,221,500	24,630,390	750	203,221,121	3,243,535	3,943,452	7,186,987	196,034,134	1,126,445

Compiled from Books of Accounts By
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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH, 2017.

(Amount- Rs.)

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

(Amount- Rs.)

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

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON
31st MARCH,2017.**

(Amount- Rs.)

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES				
ETC				
	Current Year		Previous Year	
A. CURRENT ASSETS :				
1. Inventories				
(a) Stores and Spares	122,715		473,748	
(b) Loose Tools	-		-	
(c) Stock-in-trade	-		-	
		122,715		473,748
Finished Goods	-		-	
Work-in-progress	-		-	
Raw Materials	-		-	
2. Sundry Debtors :				
(a) debts Outstanding for a period exceeding six months				
(b) Others		-		-
3. Cash balances in hand (including Cheques/drafts and imprest)	-	-		-
4. Bank Balances :				
(a) With Scheduled Banks :				
-On Current Accounts (Oriental Bank of Commerce)	75,255,620		50,197,225	
-On Deposit Accounts (includes margin money)				
-On Savings Accounts (Canara Bank)	34,046,318	109,301,938	29,222,020	79,419,245
(b) With non- Scheduled Banks :				
-On Current Accounts				
-On Deposit Accounts				
-On Savings Accounts				
5. Post Office- Savings Accounts		-		-
TOTAL (A)		109,424,653		79,892,993

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31st MARCH, 2017

(Amount- Rs.)

SCHEDULE 11 - CURRENT, LOANS, ADVANCES ETC.	Current Year		Previous Year	
(Contd.)				
B. LOANS, ADVANCES AND OTHER ASSETS				
1. Loans :				
(a) Staff	-		67,133	
(b) Other Entities engaged in activities/objective similar to that of the Entity	-		-	
(c) Other	-	-	-	67,133
2. Advances and other amounts recoverable in cash or in kind or for value to be received :				
(a) On Capital Account	-		-	
(b) Prepayments	61,234		150,000,000	
(c) Other	100	61,334	311,967	150,311,967
3. Income Accrued :				
(a) On Investment from Earmarked/Endowment Funds	-		-	
(b) On investment - others	-		-	
(c) On Loans and Advances	-		-	
(d) others (includes income due unrealized-)	-	-	-	-
4. Claims Receivable		-		-
TOTAL (B)		61,334		150,379,100
TOTAL (A+B)		109,485,987		230,272,093

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME
& EXPENDITURE FOR THE PERIOD ENDED ON 31st MARCH, 2017**

(Amount Rs.)

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

(Amount Rs.)

SCHEDULE 13 - GRANTS/SUBSIDIES Irrevocable grants & Subsidies Received)	Current Year		Previous Year	
1.) Central Government (Ministry of Consumer Affairs, Food & Public Distribution)				
a) Grant -in-Aid for Salary Head -	36,000,000		30,000,000	
b) Grant -in-Aid for General Head-	114,000,000	150,000,000	120,000,000	150,000,000
2.) State Government		-		-
3.) Government Agencies		-		-
4.) Institutional Organisations		-		-
5.) International Organisations		-		-
TOTAL		150,000,000		150,000,000

(Amount Rs.)

SCHEDULE 14 - FEES/SUBSCRIPTIONS	Current Year	Previous Year
1.) Entrance Fees	-	-
2.) Annual Fees/Subscriptions	-	-
3.) Seminar/Program Fees	-	-
4.) Consultancy Fees	-	-
5.) Others .	-	-
TOTAL	-	-

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME
& EXPENDITURE FOR THE PERIOD ENDED ON 31st MARCH ,2017.**

(Amount- Rs.)

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

(Amount- Rs.)

SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.	Current Year	Previous Year
1.) Income from Royalty	-	-
2.) Income from publications	-	-
3.) Others	-	-
TOTAL	-	-

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME
& EXPENDITURE FOR THE PERIOD ENDED ON 31st MARCH ,2017.**

(Amount- Rs.)

SCHEDULE 17 - INTEREST EARNED	Current Year	Previous Year
(1) On Term Deposits :		
(a) With Schedule Banks		
(b) With Non - Schedule Banks	-	-
(c) With Institutions	-	-
(d) Other	-	-
(2) On Saving Accounts :		
(a) With Schedule Banks	4,093,707	7,146,216
(b) With Non - Schedule Banks	-	-
(c) Post Office Svings Accounts	-	-
(d) Other	-	-
(3) On Loans :		
(a) Employee/Staff	-	-
(b) Others	-	-
4.) Interest on Debtors and Other (From current Account)	-	-
TOTAL	4,093,707	7,146,216

(Amount -Rs.)

SCHEDULE 18 - OTHER INCOME	Current Year	Previous Year
(1) Profit on Sale/disposal of Asstes :		
(a) Owned asstes	-	-
(b) Assets acquired out of grants, or received free of cost	-	-
2.) Export Incentives realized	-	-
3.) Fees for Miscellaneous Services	-	-
4.) Miscellaneous Income	3,802,631	736,137
TOTAL	3,802,631	736,137

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF
INCOME & EXPENDITURE FOR THE PERIOD ENDED ON 31st MARCH, 2017.**

(Amount- Rs.)

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

(Amount- Rs.)

SCHEDULE 20 - ESTABLISHMENT EXPENSES	Current Year	Previous Year
(a) Salaries and Wages	17,566,543	14,870,956
(b) Allowances and Bonus	4,911,586	6,736,632
(c) Contribution to Provident Fund	402,833	413,260
(d) Contribution to Other Fund	-	-
(e) Staff Welfare Expenses (Medical Facility)	368,779	-
(f) Expenses on Employee's Retirement and terminal BenefitsA	1,563,948	1,035,944
(g) Others (Deputation Expenses, Leave Encashment, Leave Salary contribution, Leave Travel Concession etc.)	1,726,883	980,567
(h) Other expenses	-	-
TOTAL	26,540,572	24,037,359

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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF
INCOME & EXPENDITURE FOR THE PERIOD ENDED ON 31st MARCH,2017.**

	(Amount- Rs.)	
SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.	Current Year	Previous Year
(a) Purchases	-	-
(b) Labour and Processing Expenses	-	-
(c) Cartage and Carriage Inwards	-	-
(d) Electricity & Water Charges	579,886	432,954
(e) Insurance	9,817	10,276
(f) Repairs and Maintenance	302,597	299,366
(g) Office Expenses	1,611,944	2,453,592
(h) Rent, Rates and Taxes	4,275,681	7,758,839
(i) Vehicles, Running and Maintenance	69,808	79,223
(j) Postage, Telephone and Communication Charges	462,746	436,866
(k) Printing and Stationery	687,737	709,162
(l) Travelling and Conveyance Expenses	840,465	984,429
(m) Expenses on Training & Awareness Programme /Seminar & Work Shop	7,324,464	6,288,036
(n) Subscription Expenses	-	-
(o) Sponshorship Fees	-	-
(p) Auditors Remuneration	150,000	270,555
(q) Expense on system Inspection of warehouse	487,784	318,508
(r) Professional Charges	1,611,940	4,539,437
(s) Provision for Bad and Doubtful Debts/Advances	-	-
(t) Irrevocable Balance Written- Off	-	-
(u) Studies:-		
Technical Study	-	54,689
Transformation Plan for WDRA	33,963,201	6,024,695
(v) Foundation day Celebration Expenses	-	-
(w) Data entry operator expense	2,551,077	2,667,028
(x) Advertisement and Publicity	660,557	41,517
(y) Other Expenses	114,372	106,230
TOTAL	55,704,076	33,475,402

Compiled from Books of Accounts By

Amit Ray & Co.,

CHARTERED ACCOUNTANTS



Rakesh Kataria
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 अवर सचिव (प्र. एवं वि.) / Under Secretary (A&F)
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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF
INCOME & EXPENDITURE FOR THE PERIOD ENDED ON 31st MARCH ,2017.**

(Amount- Rs.)

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

(Amount- Rs.)

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

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF
THE ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2017.

SCHEDULE 24 – SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

- i. The financial statements have been prepared in the prescribed form of Accounts as per the Warehousing (Development and Regulatory) Authority Annual Statement of Accounts and Records Rules, 2010.
- ii. Accounts have been prepared on accrual basis for the current year i.e. 2016-17.

2. INVENTORY EVALUATION

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

3. FIXED ASSETS

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

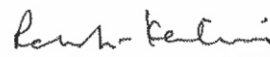
4. DEPRECIATION

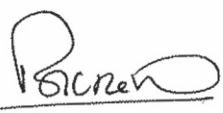
1. Depreciation is provided on straight line method as per rates specified in the Income Tax Act, 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective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

5. GOVERNMENT GRANTS/SUBSIDIES

Government grants/subsidies are accounted on realization basis.




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**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART
OF THE ACCOUNTS FOR THE PERIOD ENDED ON 31ST MARCH 2017.**

SCHEDULE 25 – NOTES TO ACCOUNTS

- 1.) As per Section 49 of Warehousing (Development and Regulation) Act, 2007, the Warehousing Development and Regulatory Authority is not liable to pay wealth-tax, income tax or any other tax in respect of their wealth, income, profits or gains derived
- 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 adopted by Office of Controller General of Accounts (CGA) and concurred by the Office of the Comptroller and Auditor General of India (CAG) of India, all receipts of Authority will be credited to the minor head "105-Warehousing Development and Regulation receipts" new (minor head) below the Major Head "0408-Food Storage and Warehousing". The above accounting procedure is not in tune with the provisions of Act. Presently the amount received by the Authority on account of Fee and Security Deposit from the warehouses and accreditation agencies are being deposited in a bank account and the amount and interest thereon has been recorded under the Head 'Current Liabilities'. The amount received on account of registration fee, security deposit, registration money (accreditation agency), security deposit (accreditation agency) and interest on registration fee, security deposit, have been shown under the heading 'any other receipt' in the Receipts and Payments account.

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

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

Information is awaited from the above Authorities.

3. During the Financial Year, WDRA shifted from Warehousing Bhawan to 4th floor of the NCU Building taken on 56 year lease, WDRA reworked the rent payable to CWC since inception and found that WDRA has paid excess payment to CWC which was adjusted



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against pending dues to CWC. As per WDR, there are no dues pending to CWC as on 31.03.2017, hence excess provision of Rs.34,77,281/- has been written back in the current financial Year.

4. Stores and spares in Inventories of Current Assets in Schedule 11 –Current Assets, Loan advances etc., represent the cost of stationary & Negotiable Warehouse Receipts.
5. Capital Expenditure on purchase of the fixed assets made in connection with the discharge of the function of the authority has been shown as utilization of fund in Utilization Certificate whereas it is kept as fixed assets in the books of Account and depreciation is charged to Income & Expenditure Account.
6. Amount received as Grants-in-Aid from Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, Government of India, is accounted under the head Grant/Subsidies. Surplus/Deficit of Income over revenue expenditure is transferred to Corpus/Capital Fund.
7. 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

Particular	For the Year 2016-17	For the Year 2015-16
Establishment Expenses (As Per Schedule 20)	2,65,40,572.00	2,40,37,359.00
Less:- Closing Establishment Liabilities	31,28,469.00	11,47,041.00
Less:-Opening Establishment Assets	NIL	1,800.00
Net Payment	2,34,12,103.00	2,28,88,518.00

Administrative Expenses

Particular	For the Year 2016-17	For the Year 2015-16
Administrative Expenses (As Per Schedule 21)	5,57,04,076.00	3,34,66,814.61
Less:- Closing Administrative Liabilities	35,59,759.00	85,91,564.00
Less:-Opening Administrative Assets	4,73,748.00	4,21,257.68
Net Payment	5,16,70,569.00	2,44,53,992.49



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8. Warehousing Development and Regulatory Authority (WDRA) has entered into Memorandum of Understanding (MOU) with National Cooperative Union of India (NCUI) for taking office premises on lease of 56 years (from the date of occupying) 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 the Rs 17.42 Crore, Rs. 11.32 Crore has been contributed to Corpus fund for Agricultural Development through Cooperatives and the balance amount of Rs.6.10 Crore is adjustable as lease rent during the lease period.

a. As per Memorandum of Understanding (MOU), it is 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 or for any other reason whatsoever, then in the said eventuality, the National Cooperative Union of India (NCUI) shall pay to the Warehousing Regulatory and Development Authority (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 Memorandum of Understanding (MOU).

9. Interest earned as per Schedule 17 is interest received in the account maintained in the Oriental Bank of Commerce Bank.

10. Opening balances/ Corresponding Figures for previous year have been regrouped/ rearranged/ re- cast wherever necessary.



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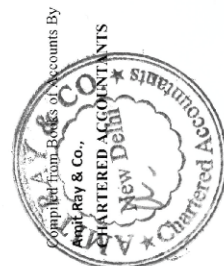
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FORM C

(See para 3)

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31ST MARCH, 2017.

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. Opening Balances			I. Expenses		
a) Cash in hand	-	-	a) Establishment Expenses (Corresponding to Schedule 20)**	23,412,103	22,888,518
b) Bank Balances			b) Administrative Expenses (Corresponding to Schedule 21)**	51,670,569	24,453,992
i) In current accounts (OBC)	50,197,226	95,799,760			
ii) In deposit accounts	-	-	II. Payments made against funds for various projects		
iii) Saving accounts (Canara Bank)	29,222,020	17,172,654	(Name of the fund or project should be shown along with the particulars of)	-	-
II. Grants Received			III. Investments and deposits made		
a) From Govt. of India	150,000,000	150,000,000	a) Out of Earmarked/Endowment Funds	-	-
b) From State Govt. (s)	-	-	b) Out of Own Funds (Investments-Others)	-	-
c) From other sources (details)	-	-	IV. Expenditure on Fixed Assets and Capital Work-in-Progress		
(Grants for capital & revenue expenditure to be shown)			a) Purchase of Fixed Assets	30,618,519	310,623
III. Income on Investment From			b) Expenditure on Capital Work-in-Progress	17,537,829	
a) Earmarked/Endowment funds	-	-	V. Refunds of Surplus Money/Loans		
b) Own Funds (Others Investment)	-	-	a) To the Govt. Of India/ To the State Govt.	-	-
IV. Interest Received			VI. Finance Charges (Interest)		
a) On Bank Deposits	4,093,707	7,146,216	VII. Other Payments (Opening Creditors, Consumable, Refund of Security Deposit, Refund of Registration fee)		
b) Loans, Advances etc.	-	-	-Advance Payment	61,334	386,100
V. Other Income			-Refund of Security Deposit	346,240	250,022
-Receipts from issue of NWR Books	271,600	256,900	-Refund of Registration Fee	15,200	
-Receipt from department of fertilizer		34,527	-Stock of Consumable Books	18,000	336,351
-Tender fee	50,300	30,000	-Stock of Stationery	104,715	137,397
-Recoveries from staff	300	3,000	-Payment to Opening Statutory Liability (TDS)	603,493	555,201
-Others	16,470	5,574	-Payment to Other Opening Current Liability	5,679,640	4,520,202
-Refund of Advances (LTC & Temp.)	68,500	447,219	-Refund of Security Deposit (M/s Sybex Computer)	50,000	150,000,000
VI. Amount Borrowed					
Deposits			VIII. Closing Balances		
-Registration Fee	1,861,072	5,932,696	a) Cash in Hand		
-Security Deposit	1,672,692	5,426,056	b) Bank Balances		
-Registration Money (Accred. Agency)	-	25,000	i) In current Accounts (OBC)	75,255,620	50,197,226
-Security Deposit (Accred. Agency)	-		ii) In Deposits Accounts (Fixed Deposit)	-	-
-Interest on Registration Fee, Security Deposit	1,208,092	866,241	iii) Saving Accounts (Canara Bank)	34,046,317	29,222,020
-Renewal fee for Registration	442,102	95,659	iv) Cheques in Hand	-	
-Security Deposit (Travel Agency)	5,000				
-Receipt from NCDC Topic institute	252,500	750			
-Refund from Rajender Beri	58,000	15,400			
Total	239,419,580	283,257,652		239,419,580	283,257,652



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**Refer Note no. 2 of Schedule 23
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**Separate Audit Report of the Comptroller & Auditor General of India on the
Accounts of the Warehousing Development and Regulatory Authority
for the year ended 31 March 2017**

We have audited the attached Balance Sheet of the Warehousing Development and Regulatory Authority (WDRA) as at 31 March 2017, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 38(2) of Warehousing (Development and Regulation) Act, 2007 (37 of 2007). These financial statements are the responsibility of the WDRA's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

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

(ii) The Balance Sheet, Income & Expenditure/Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Finance except for our observation at paragraph C.1;

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by WDRA as required under Section 38(1) of Warehousing (Development and Regulation) Act, 2007 in so far as it appears from our examination of such books except for our observation at paragraph C.4.

(iv) We further report that:

A. Balance Sheet:

A.1 Liabilities

A.1.1 Current Liabilities and Provisions (Schedule-7): Rs. 415.13 lakh

A.1.1.1 Unspent amount of grant amounting to Rs.752.56 lakh¹ for the year ended 31 March 2017 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.

A.1.1.2 WDRA received demand drafts of Rs. 1.00 lakh each from National Commodity & Derivative Exchange and Central Depository Service (India) Limited in November 2016 for earnest money deposit towards application for grant of Certificate of Registration to Repository. WDRA did not deposit these Demand Drafts in the bank and these demand drafts became time barred. This resulted in understatement of liabilities as well as current assets by Rs. 2.00 lakh.

A.1.1.3 WDRA received bill of Rs. 194.86 lakh in September 2016 from M/s Broadcast Engineering Consultants India Limited (BECIL) for work order related to Civil & Interior/Electrical/HVAC and Plumbing work in WDRA office at NCUI building. Out of this, an amount of Rs. 175.38 lakh was paid to BECIL in October 2016. However, liability for the balance payable amount of Rs. 19.48 lakh was not created by WDRA. Further, WDRA had not capitalized the cost of construction and shown it as 'work in progress' instead of 'Fixed Assets' and also depreciation of Rs. 3.13 lakh² was not charged. This resulted in understatement of Liabilities by Rs. 19.48 lakh, Fixed Assets by Rs. 16.35 lakh and Expenditure by Rs. 3.13 lakh.

B. Income & Expenditure Account:

B.1 WDRA purchased fixed assets amounting to Rs.312.95 lakh (Schedule-8) during the year 2016-17. Capital expenditure amounting to Rs.312.95 lakh 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. General:

C.1 The provision for retirement benefits was not made based on actuarial basis as required by uniform format of accounts and AS-15 of ICAI.

C.2 No records related to physical verification was provided to audit. Further, audit noted that the office of WDRA shifted from CWC Building to NCUI Building on 01.03.2017 and fixed assets of book value Rs. 2.99 lakh were not transferred from the old office premises to the new office. In addition no record related to physical verification was found. Further, the fixed assets register does not depict details of all the items.

¹ Total unspent amount of Rs. 1093.02 lakh (-) Rs. 340.46 lakh shown as liabilities = Rs. 752.56 lakh.

² Depreciation has been calculated considering the residual life of building as 56 years (as per practice adopted by WDRA).

C.3 The value of various fixed assets viz. Computer/peripherals, Electric installations and Library books were reduced to zero after charging depreciation on straight line method. This resulted in understatement of fixed assets to the extent of its scrap value.

C.4 Cash book has not been maintained by WDRA, in the absence of which vouchers for receipts and payments could not be vouched safe in audit. In addition, voucher numbers were not marked and stock entry on the vouchers was also not made.

C.5 The figures in the accounts were not rounded off to the absolute rupee as required under uniform format of accounts.

C.6 As per Receipts and Payment Account, the closing balance as of 31.03.2017 was Rs. 109301937, whereas, the actual balance was Rs. 109301939. The difference in figures needs to be reconciled.

C.7 As per Notes to Accounts (Schedule-25), the amount received by WDRA on account of Fee and Security Deposit from the warehouses and accreditation agencies are being deposited in a bank account and the amount and interest thereon has been recorded under the Head 'Current Liabilities'. As per Receipts & Payments Account, the balance in this account is Rs. 340.46 lakh, whereas, the liabilities on this account has been depicted as Rs. 340.85 lakh. The difference of Rs. 0.39 lakh needs to be reconciled.

D. Grants-in-aid:

The details of grants-in-aid received by WDRA from Ministry of Consumer Affairs, Food & Public Distribution and utilization thereof for the year 2016-17 are given below:

(Rs. in lakh)

Particulars	Total
Grants in Aid received during the year	1500.00
Unspent balance of previous year	794.19
Miscellaneous receipts during the year	100.01
Total available fund	2394.20
Expenditure during the year	1301.18
Unspent balance	1093.02

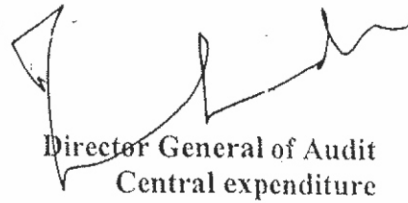
Thus, WDRA had unspent balance of Rs. 1093.02 lakh at the end of the financial year.

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 and Regulatory Authority as at 31 March 2017; and
- b. In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of C& AG of India



Director General of Audit
Central expenditure

Place: New Delhi
Date: 09.11.2017

Annexure

1. Adequacy of internal audit system

- a. The internal audit of WDRA has been conducted up to 2015-16 by the Internal Audit Wing of Chief Controller of Accounts, Department of Food and Public Distribution.

2. Adequacy of internal control system

- a. Cash book has not been maintained by WDRA, in the absence of which vouchers for receipts and payments could not be vouchersafe in audit. In addition, voucher numbers were not marked and stock entry on the vouchers were also not made.
- b. Fixed assets register does not depict details of all the items.
- c. Library accession register was not maintained by WDRA.
- d. 3 audit paras of inspection report for the period from 2010-12 to 2012-14 were outstanding.

Thus, the Internal Control System of WDRA needs to be strengthened.

3. System of physical verification of fixed assets

- a. The physical verification of fixed assets was not conducted for the year 2016-17.
- b. Fixed assets register does not depict details of all the items.

4. System of physical verification of inventory

- a. The physical verification of Books & Publication, stationery and consumables, etc. was not conducted for the year 2016-17.

5. Regularity in payment of statutory dues

- a. No Payment over six month in respect of statutory dues like Income Tax, Sales Tax, Service Tax, Custom Duty, Cess, contributory provident fund (CPF) and employee's state insurance were outstanding as on 31.03.2017.

Point wise Reply/comments of the WDRA on the Separate Audit Report of the CAG on the Accounts of WDRA for the year ended 31.03.2017

Observation Nos.	Audit Observations	Reply to Audit Observations
A. Balance Sheet A.1 Liabilities A.1.1 Current Liabilities and Provisions (Shcedule-7) A.1.1.1	Unspent amount of grant amounting to Rs. 752.56 lakh for the year ended 31 March 2017 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 of Rs.752.56 Lakh has been intimated to the department vide this office letter No. WDRA/2016/3-6/A&F/728, dated 04.05.2017. Since WDRA proposed to retain the Rs. 752.56 crore for its activities in 2017-18, and had also informed the Ministry of the fact that the said amount is being retained in WDRA's account, it cannot be treated as a Current liability of WDRA. Therefore there is no need to increase the Current liabilities by that amount nor decrease the Capital by the same. Rs. 752.56 crore was needed for the activities under implementation of Transformation plan which are still on-going and will therefore be required by the WDRA.
A.1.1.2	WDRA received demand drafts of Rs. 1.00 lakh each from National Commodity & Derivative Exchange and Central Depository Service (India) Limited in November 2016 for Repository. WDRA did not deposit these Demand Drafts in the bank and these demand drafts became time barred. This resulted in understatement of liabilities as well as current assets by Rs. 2.00 lakh.	The demand draft of Rs. 1.00 Lakh each from NCDEX and CDSL were received in November 2016 however inadvertently the same due to oversight got mixed up with some other papers and could not be deposited in the bank. However the demand drafts have been got revalidated and have been deposited in the bank on 02.05.2017 however this has been noted for compliance in future.
A.1.1.3	WDRA received bill of Rs. 194.86 lakh in September 2016 from M/s Broadcast Engineering Consultants India Limited (BECIL) for work order related to Civil & Interior/Electrical/HAVC and Plumbing work I WDRA OFFICE AT NCUI building. Out of this, an amount of Rs. 175.38 lakh was paid to BECIL in October 2016. However, liability for the balance payable amount of Rs. 19.48 lakh was not created by WDRA.	The civil and interior/ electrical / HVAC and plumbing work in Warehousing Development and Regulatory Authority at NCUI Building was not completed till 31.03.2017 by M/s BECIL and was still pending for completion. The balance payments of Rs. 19.48 Lakh have to be paid to BECIL for the work which was to be completed by BECIL during the year 2017-18.

	Further, WDRA had not capitalised the cost of construction and shown it as “Work in Progress” instead of “Fixed Assets” and also depreciation of Rs. 3.13 lakh² was not charged. This resulted in understatement of Liabilities by Rs. 19.48 lakh, Fixed Assets by Rs. 16.35 lakh and Expenditure by Rs. 3.13 lakh.	Since the work was still in progress and continued to be done in the year 2017-18 and the cost of work was not exactly final, same could not be capitalised and was included in CWIP. The Rs. 19.48 lakh is only part of tendered value, the exact cost incurred by the organization can be known only after completion and handing over when the contractor has delivered the said work to WDRA's satisfaction. Since the balance payment has to be made only after completion and handing over of the full work, the amount of Rs. 19.48 Lakh was not shown as Liability.
B Income & Expenditure Account B1	WDRA purchased fixed assets amounting to Rs.312.95 lakh (Schedule-8) during the year 2016-17. Capital expenditure amounting to Rs. 312.95 lakh 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 consists of Grants/subsidies. As per our accounting policy, we had been showing complete amount of the Grant received from the Government under this schedule, if we have reduced the cost of fixed asset from Grants received in this schedule, it would have been against the accounting policy followed so far. As per our 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 it is shown as liability and to balance it the expenditure on fixed asset is shown under the Asset head.
C General C1	The provision for retirement benefits was not made based on actuarial basis as required by uniform format of accounts and AS-15 of ICAI.	Till 30.08.2016 all the employees in WDRA were working on deputation basis. Only one officer has been absorbed in WDRA with effect from 01.09.2016. Absorbed officers in

		WDRA are governed by the National Pension System (NPS). However provision for their retirement benefits like Gratuity, leave encashment etc. will be made based on the procedure mandated AS 15 of ICAI.
C2	No records related to physical verification was provided to Audit. Further, audit noted that the office of WDRA shifted from CWC building to NCUI building on 01.03.2017 and fixed assets of book value Rs. 2.99 lakh were not transferred from the old office premises to the new office. In the addition, no record related to physical verification was found. Further, the fixed assets register does not depict details of all the items.	The physical verification of fixed assets as on 31.03.2017 could not be done since the office was under shifting from the CWC building to the NCUI Building. However, the physical verification of the fixed assets was done as on 24.08.2017 and informed to the audit team. The fixed assets register has been updated and details of all the items have been included.
C3	The value of various fixed assets viz. Computer/peripherals, Electric installations and Library books were reduced to zero after charging depreciation on straight line method. This resulted in understatement of fixed assets to the extent of its scrap value.	This has been noted and will be included in the accounts for the 2017-18
C4	Cash book has not been maintained by WDRA, in the absence of which vouchers for receipts and payments could not be vouched safe in audit. In addition, voucher numbers were not marked and stock entry on the vouchers were also not made.	This has been noted and the maintenance of cash book has been started.
C5	The figures in the accounts were not rounded off to the absolute rupee as required under uniform format of accounts.	The observation has been noted for future compliance and will be taken care.
C6	As per Receipts and Payment Accounts, the closing balance as of 31.03.2017 was Rs. 109301937, whereas, the actual balance was Rs. 109301939. The difference in figures needs to be reconciled.	The differencing of Rs. 2 has been due to erroneous rounding off the figures. However the same has been noted for compliance.
C7	As per Notes to Accounts (Schedule-25), the amount received by WDRA on account of Fee and Security Deposit from the Warehouses and accreditation agencies are being deposited in a bank account and the amount and interest	The difference in the balance in the account and liabilities appears to be in the receipts for the previous years. The reconciliation of difference amount has been taken up and will be completed in the present month

	thereon has been recorded under the Head 'Current Liabilities'. As per Receipts & Payments Account, the balance in this account in Rs. 340.46 lakh, whereas, the liabilities on this account has been depicted as 340.85 lakh. The difference of Rs. 0.39 lakh needs to be reconciled.	(December 2017).														
D Grants-in-aid:	The details of grants-in-aid received by WDRA from Ministry of Consumer Affairs, Food & Public Distribution and utilization thereof for the year 2016-17 are given below: (Rs. In lakh) <table><tr><th>Particulars</th><th>Total</th></tr><tr><td>Grants in Aid received during the year</td><td>1500.00</td></tr><tr><td>Unspent balance of prevision year</td><td>794.19</td></tr><tr><td>Miscellaneous receipts during the year</td><td>100.01</td></tr><tr><td>Total available fund</td><td>2394.20</td></tr><tr><td>Expenditure during the year</td><td>1301.18</td></tr><tr><td>Unspent balance</td><td>1093.02</td></tr></table> Thus, WDRA had unspent balance of Rs. 1093.02 lakh at the end of the financial year.	Particulars	Total	Grants in Aid received during the year	1500.00	Unspent balance of prevision year	794.19	Miscellaneous receipts during the year	100.01	Total available fund	2394.20	Expenditure during the year	1301.18	Unspent balance	1093.02	The figures shown as unspent balance of previous year Rs.794.19 lakh is not correct. The actual amount is Rs. 501.97 lakh. The remaining Rs.292.22 lakh is the amount received on account of registration fee and security deposit and interest thereon deposited in Canara bank. It has been shown under current liabilities. So if we include it here it will result in double counting. Similarly the miscellaneous receipts during the year shown as Rs100.01 lakh is also a part of current liabilities due to the same reason. Thus the actual unspent balance should be Rs700.79 lakh (1500 + 501.97 - 1301.18 = 700.79).
Particulars	Total															
Grants in Aid received during the year	1500.00															
Unspent balance of prevision year	794.19															
Miscellaneous receipts during the year	100.01															
Total available fund	2394.20															
Expenditure during the year	1301.18															
Unspent balance	1093.02															
Annexure 1. Adequacy of internal audit system	The internal audit of WDRA has been conducted up to 2015-16 by the Internal Audit Wing of Chief Controller of Accounts, Department of Food and Public Distribution.	Matter of information only.														
2. Adequacy of internal control system	•Cash book has not been maintained by WDRA, in the absence of which vouchers for receipts and payments could not be vouched safe in audit. In addition, voucher numbers were not marked and stock entry on the vouchers were also not made. - Fixed assets register does not depict details of all the items. •Library accession register was not	• Replied under C4. • Replied under C2. • The WDRA is a very small office														

	maintained by WDRA. 3 audit paras of inspection report for the period from 2010-12 to 2012-14 were outstanding. Thus, the internal Control System of WDRA needs to be strengthened.	and there is no separate room for library and four almirah are there to keep books which are mainly of service matter related. As such there is hardly any need for a library accession register. • The audit paras have been replied. Will be implemented please.
3. System of physical verification of fixed assets	•The physical verification of fixed assets was not conducted for the year 2016-17 •Fixed assets register does not depict details of all the items.	Replied under C2.
4. System of physical verification of inventory	The physical verification of Books & Publication, stationery and consumables, etc. was not conducted for the year 2016-17.	Physical verification on inventory has been done.
5. Regularity in payment of statutory dues	No payment over six month in respect of statutory dues like Income Tax, Sales Tax, Service Tax, Custom Duty, contributory provident fund (CPF) and employee's state insurance were outstanding as on 31.03.2017.	Matter of information only.



Shri Ram Vilas Paswan, Hon'ble Minister (CA,F&PD) releasing the video CD on WDRA during the inauguration function held on 26.09.2017 to launch the electronic negotiable warehouse receipt system and WDRA web portal

