



Annual Report 2015-16



WDRA

Warehousing Development & Regulatory Authority



Scientific Storage and
Negotiable Warehouse Receipts' Benefits
to the **Farmers** and other **Stakeholders**



Warehousing Development and Regulatory Authority

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Warehousing Development and Regulatory Authority

Government of India

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2015-16**

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August Kranti Marg, Hauz Khas, New Delhi- 110 016.

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Chairman's Statement

It is my privilege to forward the Annual Report 2015-16 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 2015-16, 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: 1st Feb, 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 26.10.2010 under the Warehousing (Development and Regulation) Act 2007. The Authority is mandated to exercise the powers conferred on, and to perform the functions assigned to it by or under the Act. The Head Office of the Authority is at New Delhi and there are no other offices. 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 other Member after he has attained the age of sixty five years. The Chairperson and the other 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 2015-16 is given in the following table:

Name	Date of Joining
Shri GC Chaturvedi, Chairman	25.8.2015
Shri GC Chaturvedi, Member	07.02.2014 to 24.8.2015
Shri BK Bal, Member	01.02.2011 to 31.1.2016

1.3 Organisation

The sanctioned strength, number of employees in position in the Warehousing Development & Regulatory Authority is given in Chapter-V of the Report.

1.4 Mission, Aims and Objectives

The mission of the WDRA is to work for growth and orderly development of the warehousing sector in the country. The WDRA 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 System in the country, improve the fiduciary trust of the depositors and the banks, increase liquidity in rural areas, encourage scientific warehousing of goods, lower the cost of financing, promote shorter and efficient supply chains, enhance reward for grading and quality and ensure better price risk management. The Negotiable Warehouse Receipts (NWRs) issued by the warehouses registered under the Act would help farmers to seek loan from banks against the NWRs and will avoid distress sale of 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 and streamlining the warehousing sector 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 and streamlining the warehousing sector 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 in recovery of loan and mismanagement by the warehouseman or insolvency of the depositors.
- VII. To make the warehouse receipts 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 lays down requirements for warehouse receipts to become valid negotiable instruments. The NWRs intend to increase liquidity in rural areas, encourage scientific warehousing of goods, lower cost of financing, improve supply chains, enhance rewards for grading and quality and better price risk management. The Act defines offences and provides for penalties for the offences.

The Warehousing (Development and Regulation) Act 2007 provides that any person carrying on the warehousing business and proposing to issue negotiable warehouse receipts is required to get registered with the Warehousing Development & Regulatory Authority. Provided that no such registration shall be required for warehouses which do not propose to issue negotiable warehouse receipts. Thus, the registration of warehouses with the WDRA is not mandatory and is only optional.

1.5 Negotiable Warehouse Receipts

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

1.6 Advantages of Negotiable Warehouse Receipts

Main advantages of Negotiable Warehouse Receipts 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 prevent distress sale by farmers.
- VII. Bank finance available at lower interest rate of 7% to small and marginal farmers for post harvest storage against NWRs.

The Negotiable Warehouse Receipts 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) 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 and e-Governance initiative

The WDRA has undertaken Transformation Plan in consultation with National Institute of Public Finance and Policy (NIPFP) which besides other objectives envisages creation of information system relating to the Negotiable Warehouse Receipts (NWRs) market. It is proposed to put in place an enabling frame work for establishment of data base for storing and sharing of information related to warehouses, warehouse service providers and the issuance and trade of NWRs.

Under the Transformation Plan, the Warehousing (Development and Regulation) Registration of Warehouses Rules are being re-written. An IT system will be developed for online registration of warehouses and a portal of the WDRA would also be set up for displaying all information pertaining to registration of warehouses, issuance of NWRs etc. Setting up of one or more Repository of eNWRs is also part of the Transformation Plan.

POLICIES AND PROGRAMMES

2.1 Review of General Economic Environment of the Warehousing Sector

Warehousing in India has been evolving rapidly from being traditional four-wall “godowns” and-sheds with sub optimal size, ventilation, lighting, hygiene and inventory into modern infrastructure with system for storage and handling of goods where raw material, intermediate and manufactured goods are collected, assorted, stored and distributed to the point of consumption/sale. The size of the Indian warehousing industry (across commodities and modes) is near about 560 billion rupees (excluding inventory carrying costs, which amount to another 4,340 billion rupees). The modern warehousing in India is growing at a rapid pace approximately at over 10% annually. This has, in turn, prompted the growth of more organized warehouses with reducing damage to products, better value-added services and facilities. To gain a competitive edge over peers, warehouse players must position themselves as integrated solution providers.

The warehousing and logistics have played a very important role in maintaining the supply chain of agricultural and other essential commodities in the country as well as promoting the agriculture marketing, rural banking, financing and ensuring Food Security in the country. Although, the warehousing segment constitutes only 15%-35% of the total logistics costs, its importance cannot be ignored with respect to the role it plays in the smooth functioning of a supply chain network. Scientific warehousing which also includes cold storages minimizes the storage losses in agricultural and horticultural commodities. Warehousing and cold storage facilities for farm produce prevent the distress sale of these commodities by the farmers during peak harvesting season and ensure uninterrupted supply of essential commodities viz foodgrains, pulses, oil seeds, fruits, vegetables, etc. to the consumers during off season.

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 not only stopped distress sale of the farm produce but also facilitated 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 money lenders, thereby enhancing the return on investment. By virtue of being a negotiable instrument, the negotiable warehouse receipts issued by the warehouses registered with WDRA now fall under the purview of regulatory framework. This has increased the fiduciary trust of Banks in the NWR system thereby enhancing the scope for lending to farmers. Banks now, by virtue of funding the individuals and/or groups, play a considerable role in the warehousing business especially the farm sector. Besides, the business opportunities for the insurance companies have also increased considerably since under the WDR Act, it is mandatory for all the registered warehouses to insure their stored agricultural commodities before issuing negotiable warehouse receipts (NWRs).

In the complete logistics value chain, warehousing forms a very important link. Warehousing, which forms 20% of the total logistics market, was traditionally used as godowns to store goods from the time of production till the time of consumption. Due to the

rapid growth in retail sector, increased flow of FDI in warehousing and cold chains, the traditional warehouses have transformed into collection and storage points, where raw materials, intermediate and manufactured goods are collected, stored and distributed to the point of consumption / sale.

Currently, the warehousing sector is highly fragmented with small players holding small units distributed across States. These small warehouses have inadequate skilled labour, inefficient and outdated material handling equipment, limited technology penetration and innovation and lack of world-class standards and specifications. Therefore, there is a need that modern technology and manpower trained on warehousing aspects should be introduced in warehousing sector.

The Government is in the process of phasing out Central Sales Tax (CST) and introducing GST. The move would help the logistics industry in re-arrangement of its operations and would enable manufacturers to store and distribute goods across the country without any state boundaries. This will enable higher growth and consolidation in the warehousing sector.

2.2. Current Status of Warehousing Capacity in India

Almost 3/4th of the organised warehousing sector is being controlled by Government PSUs such as the Food Corporation of India (FCI), Central Warehousing Corporation (CWC) and State Warehousing Corporations (SWCs). The current capacity of the organised warehouses, controlled by PSUs, cooperatives and private sector is 126.97 million metric tons, of which the private sector has only 18.97 million metric tons, the details are as follows:

Sl. No.	Name of the organization /Sector	Storage capacity in million tons
1.	Food Corporation of India (FCI)	35.92
2.	Central Warehousing Corporation (CWC)	11.72
3.	State Warehousing Corporations (SWCs) and State agencies	45.28
4.	Cooperative Sector	15.07
5.	Private Sector	18.97
	Total	126.96

2.3 Buffer and Strategic Reserve Norms

Government of India has revised the buffer norms w.e.f. 22nd January, 2015 and nomenclature of buffer norms has been changed to “foodgrain stocking norms for the Central Pool” for better management of food grains stocks and meeting the requirement for food security, monthly release of food grains for supply through the TPDS and OWS, for price stabilisation in the open market and combating the emergency situation arising out of unexpected crop failure, natural disasters etc.. The food grain stocking norms for Central Pool which also includes Strategic Reserve of 30 lakh MT of wheat and 20 lakh MT of Rice are as follows:

(In lakh MT)

	Wheat	Rice	Total
1 st April	74.6	135.8	210.4
1 st July	275.8	135.4	411.2
1 st October	205.2	102.5	307.7
1 st January	138.00	76.1	214.1

For the first time, procurement of pulses has been in progress through FCI and other agencies under the price Stabilisation Fund Scheme of Department of Agriculture, Cooperation and Farmer's Welfare (DAC&FW) for building up a buffer stock. Procurement is being done at mandies at market price discovered through auctions. FCI is operating in Maharashtra, Telangana and Andhra Pradesh. DAC &FW has issued procurement Guidelines for such market Operations. By 18.01.2016, FCI has purchased 3957 MT of Tur (Arhar) and 4.7 MT of Urad at market price under this scheme.

2.4 Procurement of Wheat and Rice in Central pool

Procurement of foodgrains is done through FCI and State agencies on Minimum Support Price (MSP) declared by Government of India for the marketing season. Prior to commencement of Kharif Marketing Season (KMS) and Rabi Marketing Season (RMS), uniform specifications of foodgrains are formulated for each crop year by a notified committee constituted in the Department of Food and Public Distribution so as to protect interest of farmers and consumers. The uniform specifications are circulated well in advance to all the Central and State procurement agencies throughout the country for compliance. Foodgrain stocks conforming to uniform specifications are procured on MSP for central pool. Currently, MSPs are announced for 23 commodities, but effectively price support operates primarily in wheat and rice and that too in selected major producer States of the commodity. 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 stock of more than 2-years of age at the end of any year.

The stock holding under central pool as on 01.01.2016 is 364.77 lakh MT (Rice 126.89 lakh MT; Wheat 237.88 lakh MT).

2.4.1 Procurement of wheat (RMS) and rice (KMS) during last six Years

Food Corporation of India and State Government agencies are procuring wheat on MSP for Central Pool. During Rabi Marketing Season an online procurement monitoring system has been launched for reporting and monitoring procurement of wheat, paddy and coarse grains in the country on daily basis.

(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	321.65
2015-16	280.88 266.26*	342.09

*Wheat procured Under Relaxed Specification (URS)

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

Agricultural Market has existed in India for centuries. The market for whole sale 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 warehouses. At some location some nearby warehouse may exist owned/ managed by Marketing Boards and Cooperatives.

i) The Gramin Bhandaran Yajna of government of India is one scheme for the uplifting the Rural Warehousing sector. This is a capital investment subsidy scheme for construction/renovation of rural godowns. The project for construction of rural godowns can be taken up by individuals, farmers, Group of farmers, growers, partnership/ proprietary firms non-Government organizations(NGOs), self-help Groups, Companies, Corporations, Cooperatives, Federations, Agricultural Produce Marketing Committees, Marketing Boards and Agro-processing Corporations in the entire country.

ii) Promotional activities are undertaken by Directorate of Marketing and Inspection (DMI) under the Ministry of Agriculture and Cooperation and Farmers Welfare for proper development of cold storages and ensuring proper refrigeration conditions which are essential for preservation of perishable produce like fruits and vegetables.

iii) Storage capacity requirement of Food Corporation of India (FCI) depends upon the procurement level, buffer stocking and PDS requirement of the Consuming States. Permanent capacity is created by GOI/FCI for storage of foodgrains under the five year plan schemes from time to time as per the need. Keeping in view the need create more storage facilities there is a proposal to augment 3, 68,950 MT capacity Food Grain Godown by FCI during 12th Five Year Plan (2012 17). This includes 2, 92,730 MT alone in North East Areas including Sikkim and 76,220 MT capacity in the areas other than North East. Under this scheme, a capacity of 1,33,700 MT has been completed (2,910 MT in FY 2012 13, 22,500 MT in FY 2013 14, 43,480 MT in FY 2014 15 and 64810 MT in FY 2015 16) in the 12th Five Year Plan.

iv) The Government announced “Scheme for construction of Godowns for FCI– Storage requirements 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 Scheme (OWS) & in procuring States assessment was based on highest stock level in the last three years.

As per guidelines of the scheme based on the proposals received from State Level Committees (SLCs), a capacity of 202.22 lakh MT has been approved for construction of godowns at various locations in 20 states by High Level Committee (HLC). A capacity of 134.45 lakh MT has already been completed.

2.6 Rural Infrastructure Development Fund (RIDF) Scheme

I) Augmentation/ modernization of Storage facilities in the form of SILOS: Government has approved the action plan for construction of 100 LMT silos across the country in a phased manner as under:

Year	Selection of Silo Operator (lakh MT)	Silo Completion (lakh MT)
2016-17	36.25 (Phase – 1)	5
2017-18	29.00 (Phase – 2)	15
2018-19	34.75 (Phase – 3)	30
2019-20		50
Total	100 lakh MT	100 lakh MT

II) Silo under Viability Gap Funding (VGF) mode: FCI has finalized Silo operators for construction of Wheat Silos at 6 locations viz. Narela, Changsari, Katihar, Whitefield, Sahnewal and Kotkapura (total capacity 2.5 LMT), as a PPP model with Viability Gap Funding. As per the project design, a maximum of 20% VGF of the project cost was permissible.

III) CRWC has proposed to construct silo at Jalalabad in Punjab and New Jalpaiguri in West Bengal for FCI. Land for construction of silo at these locations will be provided by CRWC.

2.7 Rural Warehousing Activities

For creation of agricultural marketing infrastructure, Gramin Bhandaran Yojana (GBY) is being implemented by the Department of Agriculture and Cooperation, Ministry of Agriculture since 01.4.2001. GBY has been merged with Scheme for Development / Strengthening of Agricultural Marketing Infrastructure, Grading & Standardisation (AMIGS), being implemented since 20.10.2004, to form a new scheme named **Agricultural Marketing Infrastructure (AMI)** w.e.f. 01.04.2014 which is a sub-scheme of Integrated Scheme for Agricultural Marketing (ISAM). The subsidy is linked to institutional credit and available to projects financed by the listed banks and financial institutions. The subsidy is back end adjusted. The scheme provides for subsidy of 25%, but for North East States & FPOs, Panchayats, Women SC & ST, SHGs, the subsidy is 33.33%. The subsidy ceiling upto 1000 ton capacity is Rs. 875 / ton, for more than 1,000 ton capacity it is Rs. 750 / ton limited to Rs. 2.25 crore for general category and Rs. 4.00 crore for North East and Rs. 3.00 crore for FPOs etc.

The Primary Agricultural Cooperative Societies (PACS) continue to be the main source of agricultural credit to the farmers in rural areas. They are providing storage facilities for the farm produce and the source of money to the farmers for medium and short term purposes.

Subsidy for the projects under the scheme is released through NABARD for projects financed by Commercial Cooperative and Regional Rural Banks and other financial institutions eligible for refinance from NABARD and through NCDC for projects financed by NCDC or by Cooperative Banks in accordance with its eligibility guidelines.

The Rural Infrastructure Development Fund / Warehousing Infrastructure Fund (RIDF / WIF) scheme is an important scheme for routing bank funds for financing rural infrastructure. In 2011-12, an exclusive RIDF / WIF scheme for development of warehousing sector with allocation of Rs. 2000 crores was announced by the Government of India. This allocation has been increased to Rs. 5000 crore during 2014-15. The scheme is open to the State Governments as also to entities owned and/or supported by the Central and / or State Governments and to other agencies engaged in setting up warehousing infrastructures. Now from the year 2013-14, the scheme is also open to private sector. The scheme would cover the following requirements:

- (a) Storage of agricultural produce, especially foodgrains, at centers of (i) production, (ii) distribution and (iii) consumption.
- (b) All dry, wet and cold storage needs of agricultural produce like fruits and vegetables, integrated loans to food parks, etc, as also the needs of sectors allied to agriculture, viz., dairy (bulk milk coolers, etc.), poultry, meat processing, fisheries (viz, cold chains, cold storage), etc, and
- (c) Storage of agricultural inputs likes seeds, fertilizers, etc.

2.8 Extension of Crop Loan Scheme to Post-Harvest loan

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

In order to discourage distress sale by farmers and to encourage them to store their produce in warehousing against warehouse receipts, the benefit of interest subvention against Negotiable Warehouse Receipt has been made available to small and marginal farmers having Kisan Credit Card for a further period of up to six months post-harvest on the same rate as available to crop loan against negotiable warehouse receipt for keeping their produce in warehouse during the year 2015-16.

2.9 Coordination with the Banks

The WDRA has taken up the matter with the Department of Financial Services for setting internal targets for the banks for lending against Negotiable Warehousing Receipts. In order to encourage development of modern Warehousing facilities, the Department of Financial Services, Ministry of Finance has requested Banks for:

- i. Setting internal targets for lending against warehousing receipts.
- ii. Better terms for finance against warehousing receipt of registered warehouse.
- iii. Introducing conditions of registration of warehouses with WDRA for financing.

A number of banks have sensitized their field functionaries about NWR system and directed them to advise warehouse owners to get their warehouses registered with the WDRA. Branches of banks have been advised to ensure that warehouses financed by them improve their infrastructure to adhere to WDRA standards. The Banks can also offer better and preferential terms for financing against negotiable warehousing receipt issued by the warehouses registered with WDRA.

2.10 Scientific Warehousing Technology and Quality of Warehousing Services

In order to have standardised warehousing facilities across India, the Warehousing Development and Regulatory Authority (WDRA) has fixed norms for registration of warehouses. The warehouse(s) have to meet the required level of standard on infrastructural requirement of the warehouse and facilities for handling, inspections, determining physical quality parameters/ grading, pest control operations and methods of storage. The standardised warehousing facilities have been a pivotal catalyst in reducing storage losses and cost in the logistics as well as transportation. More so, improved warehousing infrastructure, adoption of standardised storage practices and an efficient supply chain will lead to curb qualitative and quantitative losses and provide a higher level of protection to the farm produce. Standardised warehousing and cold storage facilities also help in building trust among the depositors on safeguard of the commodities and among financial institutions on NWRs.

2.11 Simplification of norms of Registration of Warehouses

The WDRA has simplified the registration norms for warehouses by bringing necessary amendments in Rules and Regulations. Some of the amendments are as follows:

- I. Amendments in rule 5 and 6 of the Warehousing (Development and Regulation) Registration of Warehouse Rules, 2010 for waiving off the requirement of minimum registration and security deposit of Rs. 7500/- each for registration of warehouses of Primary Agricultural Cooperative Credit Societies (PACS).
- II. Removing the requirement of registered lease deed in rule 4 (b) of the above rules.
- III. Requirement of an undertaking by the applicant that all the local laws have been complied with for carrying out the warehousing business in place of requirement of NOC or warehouse licence in rule 4(c) of Warehousing (Development & Regulation) Registration of Warehouse Rules, 2010 and the Regulations 3(2)(iii) of the Warehousing Development and Regulatory Authority (Warehouse Accreditation) Regulations, 2011.

2.12 Simplification of Insurance Policy norms

The WDRA constituted a Committee of Experts to advise the Authority on requirement of insurance for registration of warehouses by the Authority on 24.8.2015. The Committee included Shri R. Beri, former Chairman & Managing Director, New India Assurance Company and Shri S K Munjal, former Deputy General Manager, United Insurance Company. The Committee submitted its report to the Authority on 30.11.2015. On the basis of the recommendations of the Committee, the Warehousing Development & Regulatory Authority issued consolidated guidelines on the requirement of insurance for registration of the warehouses by the WDRA, vide circular dated 29.12.2015. Accordingly, following insurance policies are to be taken by the warehouseman for the purpose of accreditation and registration of their warehouses:

I. Buildings

- i. The Standard Fire and Special Perils (SFSP) Policy should be on Reinstatement Value Basis (RIV) basis.
- ii. The value of plinth and foundation should be declared separately in the policy.
- iii. No fire cover for plinth and foundation should be taken but earthquake and fire shock covers should be taken for them.

II. Stocks

A. Standard Fire and Special Perils Policy:

- i. In case of single commodity, the insurance may be calculated by multiplying the market value of the stock with the full capacity of the warehouse or the average capacity utilised during the last three years on declaration basis.
- ii. In case of mixed commodities, the sum insured may be calculated by multiplying the average market price of the various commodities with the full capacity of the warehouse or the average utilised capacity during the previous three years, on declaration basis.
- iii. For new warehouses (not more than one year old), 30% of the storage capacity may be taken for calculating the fire insurance policy.
- iv. Since, the minimum sum insured for declaration policy is Rs. One crore in one or more locations and the sum insured shall not be less than Rs. 25 lakh in atleast one of these locations, a warehouse having the value of stock of less than Rs. one crore will have the Standard Fire and Special Peril Policy without the facility of declaration and should periodically keep a watch on the value of stock.
- v. The requirement of insurance against the risk of terrorism is not included automatically in the fire cover as given above. The Authority may examine on case to case basis whether terrorism cover is required or not.

B. Burglary Policy

The requirement of Burglary Insurance Policy shall be as follows:

S. No.	Particulars	Sum Insured
1	Upto 5000 ton storage capacity	20% of value of stock
2	5001-25000 ton	Rs. 2.0 crore + 10% of value exceeding 5000 ton
3	25001-50000 ton	Rs. 6.0 crore + 5% of value exceeding 25000 ton
4	50001-100000 ton	Rs. 8.5 crore + 0.25% of value exceeding 50000 ton
5	Above 1 lakh ton	Rs. 8.75 crore + 0.15 % of value exceeding 1 lakh ton subject to a cap of Rs. 15 crore for sum insured

Note: The sum insured have been arrived at taking into consideration the value of stocks @ Rs. 20000 (Rupees Twenty Thousand only) per ton. In case of higher value of stocks, the calculation will be according to market price of the commodity.

C. Fidelity Guarantee Insurance Policy

The requirement of Fidelity Guarantee Insurance Policy shall be as follows:

S. No.	Particulars	Sum Insured
1	For warehouse(s) including companies etc. having storage capacity upto 1 lakh ton	10% of the sum insured in fire policy subject to maximum of Rs. 20 crore
2	For warehouse(s) including companies etc. having storage capacity above 1 lakh ton	Rs. 20 crore

The Warehouse Service Providers / warehouses may take a collective fidelity guarantee insurance policy mentioning the names of the individual employees in all the warehouses covered under the policy or a Position Policy in which the positions in the warehouses are included.

In case of cold storages, in addition to above three policies, insurance may be taken for deterioration of stocks due to failure of electricity supply and damage to the plant and machinery caused by the fire and other perils.

The name of each warehouse along with the location being considered for registration should be included in the policy. The policy should cover the entire capacity of the WSP / warehouses unless a separate segregated policy exclusively for the capacity to be registered is taken.

2.13 Website of the Authority

Information on WDRA is available on the WDRA website 'www.wdra.nic.in'. Various notifications of rules and regulations, circulars, 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 available on the website. The Authority has also developed its website in Hindi during the year.

Review of working and Operation of the Warehousing Development and Regulatory Authority

3.1. Introduction of Negotiable Warehouse Receipt (NWR) System in warehouse (cold storages)

In consultation with the Department of Agriculture and Cooperation, Government of India, National Horticulture Board (NHB), National Horticulture Mission (NHM) and other stakeholders, the Warehousing Development and Regulatory Authority has introduced Negotiable Warehouse Receipt system in warehouses (cold storages) for the major horticulture produce so that the farmers producing horticulture crops may also avail the benefit of loan from the banks against the deposit of their produce in the registered warehouses(cold storages). This will help in commercialization, effective post-harvest management and integrated development of agriculture including horticulture in the country. The WDRA has notified 26 horticulture commodities for the issuance of NWRs by the registered warehouses (cold storages).

The checklist for accreditation of warehouses (cold storage) was finalised in consultation with NHB containing the basic requirements for cold storage warehouses for scientific storage of horticulture produce. The Authority has approved following seven agencies from the Government and Private Organisations as accreditation agencies for the cold storage warehouses:

S. No.	Accreditation Agency approved by the WDRA for cold storage warehouses
1	Choudhary Charan Singh National Institute of Agricultural Marketing (CCSNIAM), Kota Road, Bambala, Near Sanganer, Jaipur – 303906,
2	Directorate of Marketing and Inspection, Ministry of Agriculture, Department of Agriculture & Cooperation, A Block, CGO Complex, Faridabad - 121001, Haryana
3	National Cooperative Development Corporation (NCDC), 4, Sri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016
4	National Productivity Council (NPC), Utpadakta Bhavan, 5-6 Institutional Area, Lodhi Road, New Delhi-110003
5	NABARD Consultancy Services Ltd, (NABCONS), Plot No. C-24, ‘G’ Block, Bandra-Kurla Complex, P. B. No. 8121, Bandra (E), Mumbai – 400051.
6	TQ Services, Tata Projects Quality Services Head Office Splendid Towers, 6th Floor, H. No. 1-8-364,437,438 & 445 S.P. Road, Begumpet, Hyderabad- 500003
7	ITCOT Consultancy & Services Limited, No. 53, 9-A, Third Floor Wellington Estate, Ethiraj Salai, Egmore, Chennai, Tamil Nadu - 600008

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

Security Deposit: For the cold storage warehouses, following security deposit is prescribed which is same as applicable for dry warehouses:

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

Subject to a minimum amount of Rs. 7,500 for each warehouse (cold storage).

The accreditation charges of warehouses (cold storages) are as follows:

Capacity of the Warehouse (cold storage)	Accreditation Fee for the 1 st year
Upto 10,000 ton	Rs. 7500 + Service Tax for one visit
More than 10,000 ton	Rs. 10,500 + Service Tax for one visit

All the cold storages which intend to issue negotiable warehouses receipts against the deposit of notified horticulture commodities may apply in prescribed form with necessary fee for registration of their cold storages. Prior to their registration, they need to obtain the accreditation certificate from any of the approved accreditation agencies by applying in the prescribed form with necessary accreditation charges. The application form, check list, list of the commodities, brochure of guidelines and other details are available on the WDRA's website 'www.wdra.nic.in'.

3.2. Integration of Primary Agricultural Co-operative Societies (PACS) with Negotiable Warehouse Receipt (NWR)

The WDRA integrated the small godowns and warehouses of Primary Agricultural Co-operative Societies (PACS) under the negotiable warehouse receipt system so that the small and marginal farmers may get benefited from this facility. The accreditation norms for such small godowns have been relaxed. Besides, the registration fee and security deposit for PACSs godowns have been reduced. Accordingly, a concessional registration fee for a minimum capacity of 100 ton is charged with equal amount of security deposit. The details are as under:

Chapter – IV

Registration of warehouses by the Warehousing Development and Regulatory Authority

4.1 Number of Registered warehouses

During the year 2015-16, the WDRA registered 588 warehouses in various States and the total number of warehouses registered by the Authority as on 31.3.2016 was 1,222. The State-wise and year-wise number of warehouses registered is given below:

S. No.	Name of the state	No. of Warehouses registered					
		2011-12	2012-13	2013-14	2014-15	2015-16	Total
1	Andhra Pradesh	45	16	15	19	09	104
2	Assam	00	03	01	00	00	04
3	Bihar	00	00	02	00	02	04
4	Chhattisgarh	00	01	00	00	00	01
5	Delhi	00	00	00	00	00	00
6	Gujarat	03	05	02	10	145	165
7	Haryana	15	00	00	00	08	23
8	Himachal Pradesh	01	00	00	00	00	01
9	Jharkhand	00	00	01	00	00	01
10	Karnataka	00	14	01	03	19	37
11	Kerala	11	01	08	01	00	21
12	Madhya Pradesh	17	20	10	53	153	253
13	Maharashtra	22	14	00	08	56	100
14	Odisha	01	00	00	00	00	01
15	Punjab	04	09	00	01	00	14
16	Puducherry	01	00	00	00	00	01
17	Rajasthan	48	04	14	10	116	192
18	Tamil Nadu	52	00	14	128	71	265
19	Telangana	00	00	00	00	02	02
20	Uttarakhand	00	00	00	00	00	00
21	Uttar Pradesh	20	05	00	01	06	32
22	West Bengal	00	00	00	00	01	01
	Grand Total	240	92	68	234	588	1222

4.2 Renewal of registration of warehouses

The total number warehouses whose registration of 192 has been renewed by the WDRA is 192 and during the year 2015-16 registration of 66 warehouses has been renewed, which is as follows:

S. No.	Name of State / UT	Category of Warehouse	No. of warehouses Renewed
1	Andhra Pradesh	Central Warehousing Corporation	1
		State Warehousing Corporation	14
2	Madhya Pradesh	Private Sector	18
3	Uttar Pradesh	Central Warehousing Corporation	10
4	Karnataka	Central Warehousing Corporation	7
5	Gujarat	Central Warehousing Corporation	3
		Private Sector	3
6	Rajasthan	Central Warehousing Corporation	2
		Private Sector	3
7	Haryana	Central Warehousing Corporation	3
8	Maharashtra	Central Warehousing Corporation	2
Total			66

4.3. Monitoring and survey of the service quality of the 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 accreditation agencies at the time of accreditation of warehouses are complied and followed by the registered warehouses.
- ii. to protect the integrity of negotiable warehouse receipts.

The officers of the WDRA also inspect some warehouses in special circumstances. For the purpose, the WDRA has specified the following criteria for the selection 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.

Based on their performance and with their consent, some of the accreditation agencies were appointed as inspection agencies for the inspection of warehouses which were not accredited by them. On the directions of WDRA, the inspection agency carried out the inspection of warehouses as per the checklist provided by WDRA. All the information as per the checklist was required to be collected and verified by the inspection agency.

The following accreditation agencies were listed for inspection of registered warehouses:

Sl. No.	Name of the Accreditation Agencies approved by the WDRA for inspection of warehouses
1.	National Institute of Agricultural Management (NIAM), Jaipur.
2.	National Cooperative Development Corporation (NCDC), New Delhi.
3.	National Productivity Council (NPC), New Delhi.
4.	NABARD Consultancy Services (P) Ltd. (NABCONS), Mumbai.
5.	American Quality Assessors (India) Pvt. Ltd Hyderabad.
6.	SSRA & Company, New Delhi.
7.	TQ Tata Projects Quality Services, Hyderabad.
8.	Vexil, New Delhi.

The WDRA has a provision for paying inspection fee to the inspection agency @ Rs. 7,500/- for one inspection of the warehouse with capacity upto 10,000 MTs and Rs. 15,000/- for one inspection and of the warehouse with capacity more than 10,000 MTs. No additional payment is made to the inspection agencies for any expenditure incurred on travel etc. The WDRA is also conducting inspection of registered warehouses through its own officers. During the year 2015 16, a total of 29 warehouses (6 by inspection agencies and 23 by WDRA officers) were inspected.

4.4 Capacity Building Programme in the Warehousing Sector

For capacity building in the warehousing sector, training programmes for the warehouse managers of registered warehouses are being organized by the WDRA through expert institutions.

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

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

4.4.1 Training and awareness programmes for farmers on Warehousing (Development and Regulation) Act, 2007 during the year 2015-16

During the year 2015-16, the WDRA organised 95 awareness programmes on the benefits of NWRs for the farmers in different States. These awareness programmes were organised through the CWC, CCSNIAM, Jaipur, NCDC Gurgaon, ICM, Bhopal, URICM, Gandhinagar, Kerala SWC, ICM, Hyderabad, ICM, Bhubaneswar, NBHC and JICS. The awareness programmes organised during 2015-16 by these institutions in different States are as follows:

Name of the Agency	No. of programmes organised	No. of farmers trained
URICM, Gandhinagar	10	500
Topic Institute, NCDC, Gurgaon	05	250
CCSNIAM, Jaipur	05	250
ICM, Hyderabad	02	100
ICM, Bhopal	07	350
Madhusudan ICM, Bhubaneswar	05	250
Kerala SWC	01	50
CWC, New Delhi	54	2700
NBHC	04	200
JICS	02	100
Total	95	4750



4.4.2 Training programmes for warehouse managers during the year 2015 16: During the year training programmes have been organised for 96 warehouse managers of registered warehouses through the CWC at IGMRI, Hapur and NIAM, Jaipur. The details are as follows:

S. No.	Name of the Institution	Number of programmes organised	Number of warehouse managers trained
1	CCS NIAM, Jaipur	03	80
2	CWC, IGMRI, Hapur	01	16
	Total	04	96

4.5 Participation in programmes organised by other Institutions / Organisations and visit of a Delegation from Kenya

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 WDRA Authorities have 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 team of 16 officers from Kenya including the Chairman of the agriculture committees in both Houses of Parliament and two of its member, the Principal, State Deopartment of Commerce andf Tkourism, MEAACT, technical officers from various Ministries and State agencies visited WDRA on 23.10.2016 on a benchmarking trip to study and share the experiences on Warehousing Receipts System and commodity Exchange in India.



4.6 Technical guidance

The WDRA renders technical guidance to various organisations on the benefits of NWRs and the registration process with the WDRA.

On the request of the Directorate of Marketing and Inspections (DMI), the WDRA organised four training programmes for 95 DMI officials. Besides, technical guidance on the benefits of NWRs and the registration process with the WDRA was also rendered to the 17 participant trainees of Indian Grain Storage Management and Research Institute, Hapur during the year, 2015-16. The details are as under:

Sr. No.	Name of The Department/ Institute	Date	No. of Participants
1	Directorate of Marketing and Inspection	1 st May, 2015	34
2	-do-	8 th September, 2015	20
3	-do-	27 th October, 2015	21
4	-do-	18 th December, 2015	20
5	Indian Grain Storage Management and Research Institute, Hapur	21 st January, 2016	17
Total			112

CHAPTER - V

ORGANISATIONAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE

5.1 Organisational Matters of WDRA:

The sanctioned strength of WDRA is as under:

S. No.	Designation of posts	No. of posts sanctioned	No. of posts filled up as on 31 st March 2016
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	PPS	1	1
8	PS	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 (Admn. & Fin.) is CVO of the WDRA. No vigilance case is contemplated or pending in the Authority in the year 2015-16.

5.3 Implementation of RTI Act, 2005 in WDRA

Shri Ganesh A.Bakade, Director (A&F) was the CPIO, Shri Rakesh Kataria, Under Secretary (A&F.), was APIO and Shri Ranvir Singh, Joint Secretary, WDRA, and was the Appellate Authority during the year 2015-16. This information was displayed on the website of WDRA for the information of general public. A total number of 6 references were received and replied under RTI Act in the year 2015-16 and timely information was supplied.

5.4 Training of Personnel

In view of very few officials joining the Authority on deputation, only one Under Secretary was nominated for training for the International Training Programme on Budgeting, Accounting and Financial Management from 16.11.2015 to 04.12.2015 at NIFM, Faridabad. However, more training of personnel working in the WDRA is contemplated in future for the development and up-gradation of skills and efficiency.

5.5 Publicity Activities

The WDRA undertakes promotional activities to encourage the use of the NWRs. Advertisements are issued in newspapers published from various places in the country. Brochures and pamphlets are also distributed in conferences / workshops held on warehousing.

The Authority organised a sports meet on 10.3.2016 and 11.03.2016 at the Siri Fort sports complex in which the Officers and employees of the Authority participated with great enthusiasm. Awards were given to the winners by the Chairman, WDRA to boost the morale of the employees.



5.6 Meetings of the Authority

During the year 2015-16, two meetings of the Authority were held under the chairmanship of Chairman, WDRA.

5.7 Audited accounts of WDRA for the Year 2015-16

The sanctioned budget of the WDRA for 2015-16 was Rs. 2457.99 lakh including Rs. 957.99 lakh which has been carried forwarded from 2014-15. The actual expenditure was Rs. 2038.38 lakh. The amount unutilised as on 31st March 2016 was Rs. 5,01,97,226/-(after including miscellaneous receipts of Rs.7,93,370/- and interest on grants receipts of Rs.71,46,216/-) which has been carried forward to the next financial year viz.-2016 17. Audited Statement of Accounts of the Authority along with Separate Audit report on the annual accounts of the Warehousing Development and Regulatory Authority conducted by Comptroller and Auditor General of India through Director General of Audit (Central Expenditure), for the year 2015-16 are annexed at Annexure IV and V respectively.

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

Name and complete postal address of the warehouse _____

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

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

9.	Equipment, items and chemicals for preservation of stored goods: (i) Whether all the equipment, such as, sprayers/foggers, gas mask, canisters, gloves, gum boots, goggles, aprons, etc. are available? Give list of each item in Annexure. (ii) Whether adequate number of fumigation covers, nylon nets, plastic ropes and sand snakes are available for fumigation of foodgrains and other items? (iii) Whether sufficient quantity of pesticides (insecticides for prophylactic treatment, fumigants for fumigation and rodenticides for rodent control) are available in the warehouse? (Give details from respective pesticide stock register). (iv) Whether adequate number of dunnage material, such as, wooden crates, poly pallets, polythene sheets, patera mats, etc. are available in the warehouse? (Give details). (v) A list of minimum equipment required for preservation of foodgrains and setting up a physical analysis laboratory in a warehouse is given in Annexure - 2.	
10.	Arrangements for weighing of goods: (i) Whether the warehouse has its own weigh-bridge? (ii) If so, the details with capacity and date of last calibration. (iii) No. of beam balances, platform balances with their details. (iv) Whether the weights/platform balance used in the warehouse are timely calibrated and duly stamped by concerned weights & measures Department.	
11.	Office facilities: (i) Total number of staff in the warehouse including warehousemen, technical and non-technical staff. (ii) Whether sufficient office equipment, viz. telephone, computers, photocopiers, fax machine and furniture (table, chairs, almirah, etc.) are available in the office(s) of the warehouse? Enclose a separate sheet.	
12.	Laboratory facilities: (i) Whether testing facilities of goods to be stored in the warehouse, in form of a small laboratory, are available? (ii) If so, give details of the equipment's, such as, samplers, moisture meter, physical analysis kits, weighing balances, hectolitre weight apparatus, sieve sets, magnifying glass, measuring cylinder, vernier calliper, sample bags, enamel plates etc. (Give list of these equipment's). (iii) List of laboratories for chemical analysis of the samples (wherever necessary) with whom the warehouse has tied up.	
13.	Insurance & Banking: (i) Whether the warehouse as well as the goods stored in the warehouse(s) are insured? (ii) If so, the name of the insurance company and risks covered. (iii) List of banks operating within approachable distance from the warehouse. (iv) Any tie up of the warehouse with any of these banks.	
14.	(i) Financing tie up, if any. (ii) Marketing tie up.	

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

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

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

NORMS FOR ACCREDITATION OF GODOWN OF PRIMARY COOPERATIVE SOCIETIES

Sl. No.	Parameters	Comments/Findings of Examiners
1.	<i>The accreditation agency should give detailed comments on each of the following points and certify that all requirements are fully met.</i>	
	Location	
(i)	Warehouse shall be located on a raised well – drained site not liable to flooding or inundations and it shall be away from a place likely to be affected by seepage water.	
(ii)	The construction in residential areas shall be avoided and attention shall be paid to the hygienic and sanitary conditions of the area and the following minimum distance shall be maintained: (a) Bone crushing mills, garbage dumping grounds, slaughter houses, tanneries and hide curing centres, sewage treatment plants, or such other places, the vicinity of which is deleterious to the safe storage of non-perishable agricultural commodities- 500 mtrs. b) Kilns, Dairies (processing units) and poultry runs-300 mtrs. c) Factories and other sources of fire and environmental hazard such as workshops, hay stacks, timber stores, petrol pumps, CNG stations and LPG bottling plants -150 mtrs.	
	Structural Requirements	
(i)	Warehouses (Godowns) built shall be structurally sound with suitable foundation from engineering considerations and functionally suitable to store the agricultural produce. The general conditions for scientific construction will be as follows: a) The godown shall have smooth, crack free surfaces (wall, roof and floor). It shall be properly ventilated, well fitted doors, windows and ventilators and shall be waterproof (control of moisture from floor, walls and roof etc.) No water-seepage shall be visible on any surface. b) The openings of godown such as doors, windows etc. shall be designed in such a manner that the godown can be sealed for effective fumigation etc. or it may be made completely airtight, if required. c) All holes, pipes, ducts and other openings	

	shall be guarded by suitable means in order to prevent the entry from rodents and vermin. d) The godown shall also have protection from birds (windows/ventilators with jali). e) Plinth height shall be of minimum 2.5 ft.	
(ii)	The structure should be free from passing over of any tension electric line and in the event of such lines passing over, then the relevant Electrical Code provisions should be taken into account while planning the storage structure. The structure should be free from gas / oil pipe lines.	
(iii)	There shall be no tree, the roots of which affect the foundation, near the structure. The structure shall always be kept clear of branches of trees, poles, etc. by at least 3 m by which rats and squirrels would otherwise find access into it. Necessary precautions for preventing attacks by termites shall be taken.	
(iv)	The minimum capacity of a warehouse should be 100 MT for registration, to be calculated @ 2.5 cubic meter / MT.	
(v)	Godown should be owned by Primary Cooperative Societies.	
(vi)	NOC for operating a warehouse from local body / Panchayat / other authority shall not be pre requisite condition. However it is preferable to obtain it.	
(vii)	At the site of the structure, there shall be sufficient parking and manoeuvring space for vehicles.	
(viii)	Warehouse should have connectivity with all weather roads.	
2.	<i>The accreditation agency should give details of agriculture commodities stored/to be stored from the list notified by WDRA.</i>	
	Commodities	
(i)	List of notified Commodities for which warehouse(s) is to be accredited.	
3.	<i>The accreditation agency should give details on following points along with drawing/sketch plan of stacking pattern of the warehouse.</i>	
	Steps taken for scientific storage and preservation of stored commodities/ goods	
(i)	Stacking plan should have been prepared (Give stack size and total number of stacks in the warehouse/godown).	
(ii)	Stacking is proper and space for inspection, chemical treatment and warehousing operation (alleyways – 2½ feet and haulage– 3-4 feet) is available.	
(iii)	Stack cards with proper entries about date of receipt/issue, quality/grade, quantity of stored goods and chemical treatments should be available.	
(iv)	Code of storage practices for scientific storage of goods and other items stored in the warehouse	

	should be followed.	
(v)	Warehouseman should undertake: (a) Inspection – every fortnight. (b) Prophylactic treatment (spraying of insecticide) - every fortnight. (c) Curative treatment (fumigation) once in every 3 months and whenever infestation is observed, pre - monsoon. (d) Rodent control measures – as per need.	
(vi)	Non - food commodities such as fertilizer, chemicals etc. which can contaminate food items, should not be stored in the same warehouse/ godown.	
4.	<i>The accreditation agency should collect Statement of Accounts and Balance Sheet of the society and assess the viability.</i>	
	Net Worth of the Primary Cooperative Societies	
(i)	The society should have positive network. A certificate from a Government/Statutory Auditor / Chartered Accountant (CA) or credit worthiness from a scheduled bank / local cooperative bank shall be provided.	
5.	<i>The accreditation agency should ensure that warehouse compound have adequate security arrangements and give its detail report on the following points. It should also provide name of the nearest Police Station or Check Post and distance from the warehouse.</i>	
	Security Arrangements	
(i)	It should have gates with locking and security arrangements.	
(ii)	It should have proper night lighting arrangements for the security purpose.	
(iii)	It should have arrangements for receipt system and system for issuing Gate-Pass for the goods passing out from the warehouse.	
6.	<i>The accreditation agency should give details of fire fighting arrangements including number and type of fire extinguishers, sand buckets (set of 3/4 each of 8/10 litre capacity), etc. It should also provide name of the nearest Fire Brigade Station and distance.</i>	
	Fire-fighting arrangements	
(i)	Warehouse should have fire-fighting arrangements. Details of arrangements including number and type of extinguishers, sand buckets etc. to be given.	
(ii)	Telephone numbers of nearest Fire Station should be displayed at different prominent places in the warehouse.	
7.	<i>The accreditation agency should give details on the following points to ensure competence of the warehouseman. If the staff have not been trained, the training need may be specified for the WDRA to arrange specific training programme.</i>	

	Details of warehouseman	
(i)	The warehouse should be managed by the Secretary / Manager of the Society, who shall be designated as warehouseman for the registration.	
(ii)	At least one more staff of the Primary Cooperative Societies should be engaged (on full or part time basis) in storage and preservation of the commodities in the warehouse(s).	
(iii)	The warehouseman and the staff should be provided training in some professional institutions, viz. IGMRI, CWC, NIAM, FCI, NCDC, VAMNICOM or any other such institutions or any training prescribed/ organised by the WDRA.	
8.	<i>The accreditation agency should give details on the following points.</i>	
	Equipment Items	
(i)	Following equipment should be available at warehouse, keeping in view the storage capacity, period of storage, type of produce etc. (a) Physical balance (b) Moisture meter calibrated for all the commodities to be stored/ handled (c) Sieve Set (d) Enamel plates with clean white surface (e) Sample bags - polythene and cloth (f) Parkhi (Bag Trier) (g) Sprayer	
9.	<i>The accreditation agency should give details on the following points to ensure proper arrangements for weighment of goods in the warehouse.</i>	
	Arrangements for weighment of goods	
(i)	The warehouse should have at least one beam / platform balance with suitable capacity.	
(ii)	The weights, beam/platform balance used in the warehouse should be timely calibrated and duly stamped by concerned weights & measures Department.	
10.	Office facilities	
(i)	The Primary Cooperative Society should have sufficient office equipment. It should preferably have a computer with a printer. (Enclose a separate sheet).	
11.	<i>The accreditation agency should give details on the following point to ensure that the facilities for testing of goods at Primary Cooperative Societies are available and their tie up arrangement with the laboratory for chemical analysis is available in the close proximity of the society.</i>	
	Testing facilities	
(i)	Warehouse should have tie up arrangement with the laboratories for testing and chemical analysis of the samples (wherever necessary).	

12.	<i>The accreditation agency should give details on the following point as mentioned above and inform the name of the insurance company and risks covered (Number and Amount of the policy).</i>	
	Insurance	
(i)	The warehouse (either singly or in group) as well as the goods stored in them should be insured against fire, flood, theft, burglary, misappropriation, riots, strikes and terrorism.	
13.	<i>The accreditation agency should give details on the following points (name of the bank and forward linkages for marketing tie up arrangements).</i>	
	Other tie up arrangements of society	
(i)	List of banks operating within approachable distance from the warehouse and its financing tie up.	
(ii)	Marketing tie up, if any.	

NOTE

The accreditation agency can exercise the discretion to make minor relaxations in the norms with adequate justification to be recorded in writing without in any way compromising with storage-worthiness and interests of the depositor farmers.

**WAREHOUSING DEVELOPMENT AND
REGULATORY AUTHORITY**

**ANNUAL STATEMENT OF ACCOUNTS
2015-16**

Warehousing Bhawan
4/1, 5th Floor, Siri Institutional Area
August Kranti Marg, Hauz Khas
New Delhi - 110016

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FORM 7A

(REV. 10/2015)

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

(ANNEXURE 1) AS ON 31.03.2016

(AMOUNTS IN ₹)

CORPUS/OTHER FUND AND LIABILITIES	Schedule	Current year	Previous year
CORPUS CAPITAL FUND	4	100000000	100000000
RESERVE AND SURPLUS	5		
CAPITALISED DEBT	6		
SECURED LOANS AND DEBENTURES	7		
UNSECURED LOANS AND BORROWINGS	8		
DEFERRED CREDIT FACILITIES	9		
CURRENT LIABILITIES AND PROVISIONS	10	100000000	100000000
TOTAL		200000000	200000000
ASSETS			
FIXED ASSETS	11	100000000	100000000
INVESTMENTS FROM CAPITALISED DEBENTURES	12		
INVESTMENT SECURITIES	13		
CURRENT ASSETS	14	100000000	100000000
MISCELLANEOUS CURRENT ASSETS (to be specified with a note)	15		
TOTAL		200000000	200000000
NON-FINANCIAL ASSETS	16		
CONTINGENT LIABILITIES AND PROVISIONS	17		

Completed from the following company

S.M. NANDA & CO.

CHARTERED ACCOUNTANTS

(A.K. Nanda)

Partner

Membership No. 3345

Firm Registration No. 000655N

GANESH A. BAKADE

Director (A.F.P.)

Warehousing Development & Regulatory Authority

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S.M. NANDA & CO.

CHARTERED ACCOUNTANTS

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THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE

SHEET 45 OF 313 MARCH 2018

SCHEDULE 1 - FINANCIAL STATEMENTS	2019		2018	
STATE OF CALIFORNIA	2019	2018	2017	2016
ASSETS				
CASH AND CASH EQUIVALENTS				
INVESTMENTS				
PROPERTY, PLANT, AND EQUIPMENT				
OTHER ASSETS				
LIABILITIES				
DEBT				
OTHER LIABILITIES				
EQUITY				
BALANCE AS AT THE YEAR END				

SCHEDULE 2 - RESERVE AND SURPLUS		Current Year	Previous Year
1. Capital Reserve:			
As per Balance Sheet			
Addition During the year			
Less: Deduction During the year			
2. Revenue Reserve:			
As per Balance Sheet			
Addition During the year			
Less: Deduction During the year			
3. Special Reserve:			
As per Balance Sheet			
Addition During the year			
Less: Deduction During the year			
3. General Reserve:			
As per Balance Sheet			
Addition During the year			
Less: Deduction During the year			
Total:			

SHINJI KAWADA & CO
CHARTERED ACCOUNTANTS

**THE WARDHARA DEVELOPMENT FUND REGULATION AUTHORITY SCHEDULE STATEMENT OF BALANCE SHEET
As at 31st MARCH 2018**

SCHEDULE OF FUNDING/ENDOWMENT FUNDS	FUND CODE/DESCRIPTION	TOTAL	
		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 income			
TOTAL (a+b)			
(c) Utilization/Expenditure towards:			
objective of funds:			
(i) Capital expenditure			
- Road			
- Other			
TOTAL			
(ii) Revenue Expenditure			
- Salaries, wages and allowances			
- Rent			
- Other administrative expenses			
Total			

Accounted for and certified by
S. N. NANDA & CO
 CHARTERED ACCOUNTANTS

10/04/2018

2018

CHNEST A. BAKHAR

CHARTERED ACCOUNTANT

10/04/2018
2018

THE WORKING CAPITAL DEVELOPMENT FUND REGULATOR, 41 FLORENCE STREET, LONDON, SE1 1JQ
SINCE 15/01/2014

SCHEDULE Y SECURED LOANS AND BORROWINGS		2010		2009	
1. Payables to vendors					
2. State Guaranteed					
3. Payables to other agencies					
4. Other					
5. Total					
6. Total					
7. Total					
8. Total					
9. Total					
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Controlled For: Books & Journals

S. N. NANDA & CO.
CHARTERED ACCOUNTANTS

GANESHA PAKDE

Abstract



THE INFORMATION CONTAINED HEREIN IS UNCLASSIFIED EXCEPT WHERE SHOWN OTHERWISE

SCHEDULE 1: UNSECURED DEBTS AND BORROWINGS		Current Year		Previous Year	
1. Secured Debt					
2. Unsecured Debt					
3. Total Debt					
4. Details of Debt					
5. Other					
6. Other					
7. Other					
8. Other					
9. Other					
10. Other					
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100. Other					

SCHEDULE 2: DEFERRED TAX LIABILITIES		Current Year		Previous Year	
1. Deferred Tax					
2. Deferred Tax					
3. Deferred Tax					
4. Deferred Tax					
5. Deferred Tax					
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CHARTERED ACCOUNTANTS
S. N. NANDA & CO.
CHARTERED ACCOUNTANTS

THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON:
30th MARCH 2016

Page 184

SCHEDULE 7: CURRENT LIABILITIES AND PROVISIONS	2015	2014	2013	2012
A. CURRENT LIABILITIES				
1. Trade Payables				
2. Bank borrowings				
a. For bonds				
b. Others	19,277,222.00	19,277,222.00	40,254,552.00	40,254,552.00
3. Accounts Payable				
4. Interest on borrowings				
(a) Secured loans/borrowings				
(b) Unsecured loans/borrowings				
5. Staff Provident Fund				
6. Other Current Liabilities				
7. Other Current Liabilities				
8. Other Current Liabilities				
TOTAL (A)		39,277,222.00	40,254,552.00	40,254,552.00
B. PROVISIONS				
1. Provisions				
2. Provisions				
3. Provisions				
4. Provisions				
5. Provisions				
6. Provisions				
TOTAL (B)		610,498.00	2,297,546.00	2,297,546.00
TOTAL (A+B)		39,887,720.00	42,552,098.00	42,552,098.00

Accounted from Books of Accounts by
S.N. KANDA & CO.
CHARTERED ACCOUNTANTS

SANJESH N. BAKSHI

THE MAHARAJA'S DEVELOPMENT AND RESOURCES AUTHORITY - SCHEDULES SUPPLEMENTARY STATEMENT OF BALANCE SHEET AS ON 31 MARCH 2011

		(Amount in Rs.)	
SCHEDULE 9: INVESTMENT IN GOVERNMENT SECURITIES	Current Year	Previous Year	
1. Government Securities	100	100	
2. Other Government Securities	100	100	
3. Total	200	200	
4. Subsidaries and Investments	100	100	
5. Subsidaries and Investments	100	100	
6. Total	100	100	
TOTAL	300	300	

		(Amount in Rs.)	
SCHEDULE 10: INVESTMENTS - OTHERS	Current Year	Previous Year	
1. Other Government Securities	100	100	
2. Other Government Securities	100	100	
3. Total	200	200	
4. Subsidies and Investments	100	100	
5. Subsidies and Investments	100	100	
6. Total	100	100	
TOTAL	300	300	

For and on behalf of the Accountant
S. K. NANDA & CO.
CHARTERED ACCOUNTANTS

For and on behalf of the

For and on behalf of the

MAHARAJA'S DEVELOPMENT AND RESOURCES AUTHORITY

MAHARAJA'S DEVELOPMENT AND RESOURCES AUTHORITY

MAHARAJA'S DEVELOPMENT AND RESOURCES AUTHORITY

THE WASHINGTON DEVELOPMENT AND STABILIZATION AUTHORITY SCHEDULES FORMING PART OF FINANCIAL REPORT AS OF
 31st March 2013

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES, ETC.			
	2012/2013		2011/2012
A. CURRENT ASSETS			
1. Cash at Bank			
2. Deposits at Bank			
3. Loans and Advances			
4. Stocks and Bonds			
5. Prepaid Expenses			
6. Other Assets			
7. Total A			
B. CURRENT LIABILITIES			
1. Accounts Payable			
2. Loans and Advances			
3. Other Liabilities			
4. Total B			
C. NET CURRENT ASSETS			
1. Total C			
D. TOTAL ASSETS			
1. Total D			
E. TOTAL LIABILITIES			
1. Total E			
F. TOTAL EQUITY			
1. Total F			
G. TOTAL BALANCE SHEET			
1. Total G			
H. TOTAL ASSETS			
1. Total H			
I. TOTAL LIABILITIES			
1. Total I			
J. TOTAL EQUITY			
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K. TOTAL BALANCE SHEET			
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L. TOTAL ASSETS			
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M. TOTAL LIABILITIES			
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N. TOTAL EQUITY			
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O. TOTAL BALANCE SHEET			
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P. TOTAL ASSETS			
1. Total P			
Q. TOTAL LIABILITIES			
1. Total Q			
R. TOTAL EQUITY			
1. Total R			
S. TOTAL BALANCE SHEET			
1. Total S			
T. TOTAL ASSETS			
1. Total T			
U. TOTAL LIABILITIES			
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V. TOTAL EQUITY			
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W. TOTAL BALANCE SHEET			
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X. TOTAL ASSETS			
1. Total X			
Y. TOTAL LIABILITIES			
1. Total Y			
Z. TOTAL EQUITY			
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AA. TOTAL BALANCE SHEET			
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AB. TOTAL ASSETS			
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AC. TOTAL LIABILITIES			
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AD. TOTAL EQUITY			
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AE. TOTAL BALANCE SHEET			
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AF. TOTAL ASSETS			
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AG. TOTAL LIABILITIES			
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AH. TOTAL EQUITY			
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AI. TOTAL BALANCE SHEET			
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AJ. TOTAL ASSETS			
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AK. TOTAL LIABILITIES			
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AM. TOTAL BALANCE SHEET			
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AN. TOTAL ASSETS			
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AO. TOTAL LIABILITIES			
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AP. TOTAL EQUITY			
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AQ. TOTAL BALANCE SHEET			
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AR. TOTAL ASSETS			
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AS. TOTAL LIABILITIES			
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AT. TOTAL EQUITY			
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AU. TOTAL BALANCE SHEET			
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THE HONG KONG SPECIAL ADMINISTRATIVE REGION AUTHORITY'S REVENUE FORMS PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31 MARCH 2011

SCHEDULE 11 - INCOME FROM SALES/SERVICES		(Amount in \$M)	
		Current year	Previous year
1. Income from sales			
(a) From the sale of goods		12	5
(b) From the sale of services		12	16
(c) From the sale of other assets		12	12
2. Income from services			
(a) From the provision of services		12	12
(b) From the provision of other services		12	12
(c) From the provision of other services		12	12
(d) From the provision of other services		12	12
(e) Other		12	12
TOTAL		12	12

SCHEDULE 11 - GRANTS/SUBSIDIES		(Amount in \$M)	
Irrevocable grants & subsidies received		Current year	Previous year
1. From the Government of the Hong Kong Special Administrative Region			
(a) Capital grants		12	12
(b) Grants for salary benefits		12	12
(c) Grants for other benefits		12	12
(d) Other		12	12
2. From other sources			
(a) From the Government of the Hong Kong Special Administrative Region		12	12
(b) From other sources		12	12
(c) From other sources		12	12
(d) From other sources		12	12
TOTAL		12	12

SCHEDULE 11 - FEES/SUBSCRIPTIONS		(Amount in \$M)	
		Current year	Previous year
1. From the Government of the Hong Kong Special Administrative Region			
(a) Fees		12	12
(b) Subscriptions		12	12
(c) Other		12	12
2. From other sources			
(a) Fees		12	12
(b) Subscriptions		12	12
(c) Other		12	12
TOTAL		12	12

THE HONG KONG SPECIAL ADMINISTRATIVE REGION AUTHORITY'S REVENUE FORMS PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31 MARCH 2011

CHARTERED ACCOUNTANTS

**THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF
INCOME & EXPENDITURE FOR THE PERIOD ENDED ON 31 MARCH 2018**

	(Amount: Rs)	
	Current Year	Previous Year
SCHEDULE 19 - INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK IN PROGRESS		
(a) Opening stock	1,00,00,000	1,00,00,000
* Finished goods	1,00,00,000	1,00,00,000
* Work in progress	1,00,00,000	1,00,00,000
(b) Less: Closing stock	1,00,00,000	1,00,00,000
* Finished goods	1,00,00,000	1,00,00,000
* Work in progress	1,00,00,000	1,00,00,000
NET INCREASE/(DECREASE) (a-b)	1,00,00,000	1,00,00,000

	(Amount: Rs)	
	Current Year	Previous Year
SCHEDULE 20 - ESTABLISHMENT EXPENSES		
(a) Salaries and wages	1,00,00,000	1,00,00,000
(b) Allowances and bonus	1,00,00,000	1,00,00,000
(c) Contribution to Provident Fund	1,00,00,000	1,00,00,000
(d) Contribution to Gratuity	1,00,00,000	1,00,00,000
(e) Staff Welfare Expenses	1,00,00,000	1,00,00,000
(f) Expenses on Entertainment	1,00,00,000	1,00,00,000
(g) Gifts and Entertainment Expenses	1,00,00,000	1,00,00,000
(h) Other expenses	1,00,00,000	1,00,00,000
TOTAL	1,00,00,000	1,00,00,000

Corroborated by Bank Accounts
PN NANDA & CO
CHARTERED ACCOUNTANTS

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THE WAREHOUSING, DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF
THE ACCOUNTS FOR THE YEAR ENDED ON 31 MARCH 2016

SCHEDULE 24. SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

1. The financial statements have been prepared in the prescribed form and manner of the Warehousing, Development and Regulatory Authority Annual Statement of Accounts and Report (RDP 2016).
2. Annual 2016 has been prepared on a cash basis and is not adjusted for 2016-16.

2. INVENTORY EVALUATION

Stocks and spare parts in the machinery yard are valued at cost.

3. FIXED ASSETS

Fixed assets are stated at cost of acquisition reduced by accumulated depreciation and provision for doubtful expenses relating to acquisition.

4. DEPRECIATION

1. Depreciation is provided on straight line method at per rate specified in the Income Tax Act 1961 subject to the condition that the assets are used in the business of the company.
2. Assets are valued at 50% of book value at the end of the year.

5. GOVERNMENT GRANTS/SUBSIDIES

Government grants/subsidies are accounted on a cash basis.



15. The new 100-hour requirement for 12th grade mathematics was implemented in the 2010-2011 school year. The purpose of this requirement was to ensure that all students have the necessary skills and knowledge to be successful in college and career. The requirement was implemented by requiring all students to take a 100-hour mathematics course in 12th grade. This requirement was implemented by requiring all students to take a 100-hour mathematics course in 12th grade. This requirement was implemented by requiring all students to take a 100-hour mathematics course in 12th grade.

1. What is the purpose of the document?
2. What are the main points of the document?

General expenditure in projects of the State Government in connection with the functions of the Territory of the territory has been shown as utilization of funds in utilization conditions which has been used as a basis for the calculation of the amount of expenditure incurred in the expenditure account.

Another reason for the absence of a theory of consumer fraud, from a rights perspective, is the impact of food's public provision. Governmental food is allocated under the logic of redistribution, implying a social income over which no individual has a claim. The social contract

[illegible][illegible]

Abstract

1. The first step in the process is to identify the problem. This involves gathering information about the situation and understanding the needs of the stakeholders involved.



...	...
...	...
...	...
Net Payment	2,44,53,992.49

During the year, Warehousing Development & Regulatory Authority (WDRA) has entered into Memorandum of Understanding (MOU) with National Cooperative Union of India (NCUI) for taking on lease of 55 years from the date of occupancy in 1st Floor of their building at a sub industrial area, August Kranti Marg, New Delhi 110066 which is subject to the approval to be obtained from Union Agriculture Dept of the P. U. C. and the U. P. C. has also submitted to Corporate Body for Agricultural Development through Cooperatives and the balance amount of Rs. 3.65 crore is lease agreement. The MOU has not been added in the account.

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 55 years on account of inability or refusal to obtain permission of Income Tax Authorities, Public 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 & Development Authority (WDRA) by way of refund of total amount paid the sum equivalent to the time period lease period in the warehouse as per the MOU attached with Memorandum of Understanding (MOU).

The premises have not been yet occupied. Therefore the payment has been included under the head advances.

Interest earned as per schedule 7 as interest received in the account must have been the amount of Rs. 10.00 Crores.

10. Opening balance corresponding figures for previous year from 1st year grouped/ rearranged/ reversed/ balance sheet sum.



WAREHOUSING DEVELOPMENT & REGULATORY AUTHORITY
 1st Floor, August Kranti Marg, New Delhi 110066
 August 2015
 Dr. B. Chaturvedi
 Chairman

Case Number	Case Name	Case Type	Case Status	Case Description	Case Date	Case Location	Case Contact	Case Notes
1	Case 1	Case 1 Type	Case 1 Status	Case 1 Description	Case 1 Date	Case 1 Location	Case 1 Contact	Case 1 Notes
2	Case 2	Case 2 Type	Case 2 Status	Case 2 Description	Case 2 Date	Case 2 Location	Case 2 Contact	Case 2 Notes
3	Case 3	Case 3 Type	Case 3 Status	Case 3 Description	Case 3 Date	Case 3 Location	Case 3 Contact	Case 3 Notes
4	Case 4	Case 4 Type	Case 4 Status	Case 4 Description	Case 4 Date	Case 4 Location	Case 4 Contact	Case 4 Notes
5	Case 5	Case 5 Type	Case 5 Status	Case 5 Description	Case 5 Date	Case 5 Location	Case 5 Contact	Case 5 Notes
6	Case 6	Case 6 Type	Case 6 Status	Case 6 Description	Case 6 Date	Case 6 Location	Case 6 Contact	Case 6 Notes
7	Case 7	Case 7 Type	Case 7 Status	Case 7 Description	Case 7 Date	Case 7 Location	Case 7 Contact	Case 7 Notes
8	Case 8	Case 8 Type	Case 8 Status	Case 8 Description	Case 8 Date	Case 8 Location	Case 8 Contact	Case 8 Notes
9	Case 9	Case 9 Type	Case 9 Status	Case 9 Description	Case 9 Date	Case 9 Location	Case 9 Contact	Case 9 Notes
10	Case 10	Case 10 Type	Case 10 Status	Case 10 Description	Case 10 Date	Case 10 Location	Case 10 Contact	Case 10 Notes
11	Case 11	Case 11 Type	Case 11 Status	Case 11 Description	Case 11 Date	Case 11 Location	Case 11 Contact	Case 11 Notes
12	Case 12	Case 12 Type	Case 12 Status	Case 12 Description	Case 12 Date	Case 12 Location	Case 12 Contact	Case 12 Notes
13	Case 13	Case 13 Type	Case 13 Status	Case 13 Description	Case 13 Date	Case 13 Location	Case 13 Contact	Case 13 Notes
14	Case 14	Case 14 Type	Case 14 Status	Case 14 Description	Case 14 Date	Case 14 Location	Case 14 Contact	Case 14 Notes
15	Case 15	Case 15 Type	Case 15 Status	Case 15 Description	Case 15 Date	Case 15 Location	Case 15 Contact	Case 15 Notes
16	Case 16	Case 16 Type	Case 16 Status	Case 16 Description	Case 16 Date	Case 16 Location	Case 16 Contact	Case 16 Notes
17	Case 17	Case 17 Type	Case 17 Status	Case 17 Description	Case 17 Date	Case 17 Location	Case 17 Contact	Case 17 Notes
18	Case 18	Case 18 Type	Case 18 Status	Case 18 Description	Case 18 Date	Case 18 Location	Case 18 Contact	Case 18 Notes
19	Case 19	Case 19 Type	Case 19 Status	Case 19 Description	Case 19 Date	Case 19 Location	Case 19 Contact	Case 19 Notes
20	Case 20	Case 20 Type	Case 20 Status	Case 20 Description	Case 20 Date	Case 20 Location	Case 20 Contact	Case 20 Notes
21	Case 21	Case 21 Type	Case 21 Status	Case 21 Description	Case 21 Date	Case 21 Location	Case 21 Contact	Case 21 Notes
22	Case 22	Case 22 Type	Case 22 Status	Case 22 Description	Case 22 Date	Case 22 Location	Case 22 Contact	Case 22 Notes
23	Case 23	Case 23 Type	Case 23 Status	Case 23 Description	Case 23 Date	Case 23 Location	Case 23 Contact	Case 23 Notes
24	Case 24	Case 24 Type	Case 24 Status	Case 24 Description	Case 24 Date	Case 24 Location	Case 24 Contact	Case 24 Notes
25	Case 25	Case 25 Type	Case 25 Status	Case 25 Description	Case 25 Date	Case 25 Location	Case 25 Contact	Case 25 Notes
26	Case 26	Case 26 Type	Case 26 Status	Case 26 Description	Case 26 Date	Case 26 Location	Case 26 Contact	Case 26 Notes
27	Case 27	Case 27 Type	Case 27 Status	Case 27 Description	Case 27 Date	Case 27 Location	Case 27 Contact	Case 27 Notes
28	Case 28	Case 28 Type	Case 28 Status	Case 28 Description	Case 28 Date	Case 28 Location	Case 28 Contact	Case 28 Notes
29	Case 29	Case 29 Type	Case 29 Status	Case 29 Description	Case 29 Date	Case 29 Location	Case 29 Contact	Case 29 Notes
30	Case 30	Case 30 Type	Case 30 Status	Case 30 Description	Case 30 Date	Case 30 Location	Case 30 Contact	Case 30 Notes
31	Case 31	Case 31 Type	Case 31 Status	Case 31 Description	Case 31 Date	Case 31 Location	Case 31 Contact	Case 31 Notes
32	Case 32	Case 32 Type	Case 32 Status	Case 32 Description	Case 32 Date	Case 32 Location	Case 32 Contact	Case 32 Notes
33	Case 33	Case 33 Type	Case 33 Status	Case 33 Description	Case 33 Date	Case 33 Location	Case 33 Contact	Case 33 Notes
34	Case 34	Case 34 Type	Case 34 Status	Case 34 Description	Case 34 Date	Case 34 Location	Case 34 Contact	Case 34 Notes
35	Case 35	Case 35 Type	Case 35 Status	Case 35 Description	Case 35 Date	Case 35 Location	Case 35 Contact	Case 35 Notes
36	Case 36	Case 36 Type	Case 36 Status	Case 36 Description	Case 36 Date	Case 36 Location	Case 36 Contact	Case 36 Notes
37	Case 37	Case 37 Type	Case 37 Status	Case 37 Description	Case 37 Date	Case 37 Location	Case 37 Contact	Case 37 Notes
38	Case 38	Case 38 Type	Case 38 Status	Case 38 Description	Case 38 Date	Case 38 Location	Case 38 Contact	Case 38 Notes
39	Case 39	Case 39 Type	Case 39 Status	Case 39 Description	Case 39 Date	Case 39 Location	Case 39 Contact	Case 39 Notes
40	Case 40	Case 40 Type	Case 40 Status	Case 40 Description	Case 40 Date	Case 40 Location	Case 40 Contact	Case 40 Notes

SUPREMACY
(SHE CHATINVEDI)
THE APELHAR

ANGUS KRAUL, M.D., HAUSKIND,
GOLD OF INDIA

2. The Special Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) regarding an institution's compliance with regard to classification, conformity with the best accounting practices, accounting standards and disclosures, etc. And observations on financial transactions with regard to compliance with the Fyfe, India's Regulations (Regulatory and Regulatory) and efficiency of performance aspects etc. If any are reported through Inspection Report/ 31. The Audit Report separately.

Based on our earlier report that

The Balance Sheet, Income & Expenditure Receipts & Payments Account and details by this report have been drawn upon the format prescribed by the Government of India, Ministry of Finance.

1100 In our opinion, proper work at schools and other educational institutions has been maintained by WPA. The Federal Index Section, Dept. of War Relocation Administration, Portland, Ore. 97207, insofar as it appears, has not examined the work of WPA.

References

A Balance Sheet

Ad. Liabilities

57-2 Current Estimates and Projections: Schedule 11, 10/99 Table

4.4.1.1. A report on the implementation of the proposed Key Results for the year ended 31 March 2017 will be provided to the University. This will include a breakdown of the number of students who are successful in applying for a place on the programme.

[REDACTED]

[REDACTED]

[REDACTED]

Income and expenditure account

[REDACTED]

Credits in aid

[REDACTED]

Particulars	1961
Grants in aid received during the year	1,000.00
Unclaimed balance of the previous year	112.72
Interest received during the year	22.22
Income available from	
Expenditure during the year	1,014.94
Carried forward	200.00

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

1. **System of physical education and sports**
The system of physical education and sports is a complex of measures aimed at improving the physical fitness and health of the population. It includes a variety of sports and physical education activities, as well as the development of sports infrastructure and the training of sports professionals.

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4. **System of physical education and sports**
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5. **System of physical education and sports**
The system of physical education and sports is a complex of measures aimed at improving the physical fitness and health of the population. It includes a variety of sports and physical education activities, as well as the development of sports infrastructure and the training of sports professionals.

1. Administrative and financial

2. Administrative and financial

3. Administrative and financial

4. Administrative and financial

5. Administrative and financial

4. Administrative and financial

5. Administrative and financial

5. Administrative and financial

6. Administrative and financial

6. Administrative and financial

7. Administrative and financial

