Warehousing Development & Regulatory Authority

Warehousing Development And Regulatory Authority

(A Government of India)

4 TH Floor, NCUI Building, 3, Siri Institutional Area , August Kranti Marg, Houz Khas, New Delhi - 110016

Tel.: 011-49536496, Fax : 011-26515503, Website : WWW.Wdra.gov.in

WDRA

Warehousing Development & Regulatory Authority

सत्यमेव जयते

International Year of Cooperatives 2025

Cooperatives Build a Better World

ANNUAL REPORT 2024 2025

Warehousing Development and Regulatory Authority

GOVT OF INDIA

Warehousing Development & Regulatory Authority

ANNUAL REPORT 2024-25

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Government of India

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Chairperson Statement for Annual Report 2024-25

It is my privilege to forward the Annual Report 2024-25 of Warehousing Development and Regulatory Authority to be laid before each House of Parliament. The report contains the essential information required to be forwarded to the Central Government under provisions of the Warehousing (Development & Regulatory) Authority Annual Report and Returns Rules 2010. The report also contains an overview of the activities undertaken by the Authority during the year under report, as well as the initiatives taken on various fronts.

In 2024-25, 1681 warehouses with capacity of 116.02 lakhs MT were registered. Pledge financing against e-NWR went up to Rs. 4271.61 crores. WDRA also organized 16 Warehouseman Training Programmes (WTPs) for capacity building and 212 Farmers' Awareness Programmes (FAPs) to disseminate knowledge about WDRA and eNWRs among farmers and depositors. Besides this WDRA also organized 20 Assayers Training Programmes to impart training on assaying of the commodities to the stakeholders / designated persons of registered warehouses in order to improve the assaying practices/procedures in the warehouses.

During this year, WDRA also conducted several outreach programmes in different parts of the country to increase awareness about the benefits of e-NWRs, safe scientific storage practices, loaning against eNWR and the WDRA ecosystem.

On 16th December, 2024, the Union Minister of Consumer Affairs, Food and Public Distribution and New & Renewable Energy, Shri Pralhad Joshi launched the Credit Guarantee Scheme for e-NWR based Pledge Financing (CGS-NPF) at Bharat Mandapam, New Delhi. This scheme provides a corpus of Rs 1,000-crore for post-harvest finance availed by farmers against electronic negotiable warehouse receipts (e-NWRs) after depositing commodities in Warehousing Development and Regulatory Authority (WDRA) accredited warehouses.

Ease of doing business has been kept as a cornerstone in all policy initiatives and organizational activities. To achieve this, amendments to the relevant rules have been undertaken wherever necessary.

The audited Annual Statement of Accounts for the Financial Year 2024-25 along with the Report of the Comptroller and Auditor General of India are included in the report.

With the plethora of initiatives taken by WDRA, I am sure WDRA will be able to serve all stakeholders in an increasingly better manner in times to come.

Anita Praveen

Place : New Delhi
Date : 06.10.2025

Anita Praveen
(Chairperson)

CHAPTER-I

OVERVIEW

1.1 ESTABLISHMENT AND INCORPORATION OF THE AUTHORITY

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

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

1.2 COMPOSITION OF THE AUTHORITY

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

List of the Chairperson and Members of the Authority during the year **2024-25** is given below.

Name	Tenure
Ms. Anita Praveen, Chairperson	Since 05.12.2024
Shri T.K. Manoj Kumar, Chairperson	Since 22.11.2021 to 21.11.2024
Shri Arun Kumar Shrivastava, Member	Since 14.12.2022
Shri S. L. Jain, Member	Since 24.03.2025
Shri Mukesh Kumar Jain. Member	Since 23.03.2022 to 22.03.2025 Since 22.11.2024 to 04.12.2024 (Chairperson – In charge)

1.3 ORGANISATION

The sanctioned strength of staff and the number of staff in position in the Authority as on 31st March, 2025 is given in Chapter-VI of the Report.

1.4 MISSION AND OBJECTIVES

The mission of WDRA is to establish a negotiable warehouse receipt system in the country. It will make warehouse receipts a prime tool of trade and facilitate finance against it, enable banks to improve the quality of their lending portfolio and enhance their interest in lending against goods deposited in warehouses. This will help foster scientific warehousing of goods, increase liquidity in rural areas, improve supply chains, enhance grading and quality of goods and there by ensure higher returns to depositors.

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

(i) To establish the Warehousing Development and Regulatory Authority (WDRA) to implement the provisions of the Act.

(ii) To introduce NWR system for all commodities, including agriculture and horticultural commodities.

(iii) To register and regulate warehouses for issuing NWRs.

(iv) To provide necessary administrative mechanism and legislative back up for regulating the warehouses issuing NWRs.

(v) To remove impediments to negotiability of warehouse receipts and to provide legal backing to enhance the fiduciary trust of the depositors and the banks.

(vi) To prevent fraud and mismanagement by the warehouseman or insolvency of the depositor.

(vii) To make the NWRs a prime tool of trade and to facilitate finance against it, allow banks to improve quality of their lending portfolio and enhance their interest in lending in respect of goods deposited in the warehouses.

1.5 REQUIREMENT OF REGISTRATION FOR WAREHOUSES ISSUING NWRs

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

1.6 POWERS AND FUNCTIONS OF THE AUTHORITY

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

i. to issue to the applicants fulfilling the requirements for warehousemen a certificate of registration in respect of warehouses, or renew, modify, withdraw, suspend or cancel such registration;

ii. to specify the qualifications, code of conduct and practical training for warehousemen and staff engaged in warehousing business;

iii. to regulate the process of pledge, creation of charges and enforcement thereof in respect of goods deposited with the warehouse;

iv. to promote efficiency in conduct of warehouse business;

v. to make regulations laying down the standards for approval of certifying agencies for grading of goods;

vi. to promote professional organizations connected with the warehousing business;

vii. to determine the rate of, and levy, the fees and other charges for carrying out the provisions of this Act;

viii. to call for information from, undertaking inspection of, conducting enquiries and investigation including audit of the warehouses, accreditation agencies and other organizations connected with the warehousing business;

ix. to regulate the rates, advantages, terms and conditions that may be offered by warehousemen in respect of warehousing business;

x. 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;

xi. to maintain a panel of arbitrators and to nominate arbitrators from such panel in disputes between warehouses and warehouse receipt holders;

xii. to regulate and develop electronic system of holding and transfer of credit balances of fungible goods deposited in the warehouses;

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

xiv. to specify the duties and responsibilities of the warehouseman;

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

1.7 STATUS OF NEGOTIABLE WAREHOUSE RECEIPT SYSTEM IN THE COUNTRY BEFORE ENACTMENT OF THE WAREHOUSING (DEVELOPMENT & REGULATION) ACT, 2007

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

1.8 BENEFITS OF NWRs

(i) Increased liquidity in rural areas.

(ii) Encouragement of scientific storage of goods and thereby reducing post-harvest losses.

(iii) Lower cost of financing.

(iv) Shorter and more efficient supply chains.

(v) Enhanced rewards for standard section, grading and quality.

(vi) Better price risk management.

(vii) Better returns to farmers and better services (quality of goods) to the consumers.

1.9 ELECTRONIC NEGOTIABLE WAREHOUSE RECEIPTS (eNWR)

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

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

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

1.10 SALIENT FEATURES OF eNWR

(i) An eNWR is available only in electronic form.

(ii) The single source of information for the eNWR is the repository system where eNWR is issued by registered warehouses.

(iii) Confidentiality, integrity and availability of the eNWR information is provided by the Repository system.

(iv) All eNWRs have time validity.

(v) All eNWR can be traded off-market or on-market in Commodity Exchanges platforms.

(vi) An eNWR can be auctioned under certain conditions such as loan not repaid, on expiry and delivery not taken, and on likely damage or spoilage of the commodity in the warehouse.

(vii) eNWR can be transferred fully or in part.

1.11 BENEFITS OF eNWR SYSTEM

(i) Avoidance of forgery /loss/tamper/mutilation of a physical NWR.

(ii) Avoidance of multiple financing against the same NWR.

(iii) Reduction of monitoring costs and building credibility amongst market participants.

(iv) Market participants to have secured accessibility to view and manage their warehouse receipts via online portal.

(v) Easy access to finance by enabling multiple transfers without physical movement of goods.

(vi) Splitting of NWRs for partial sale/pledge/withdrawal.

1.12 TRANSFORMATION PLAN OF THE AUTHORITY

The Authority, with the approval of the Central Government, and in associated with the Department of Food & Public Distribution, the Department of Economic Affairs and the National Institute of Public Finance & Policy (NIPFP), had carried out a Transformation Plan, which inter alia envisaged setting up of eNWR ecosystem by licensing Repositories for creation and management of eNWRs to be issued by the warehouses registered with the Authority.

1.13 MEETING OF THE AUTHORITY

During the year under report, ten meetings of the Authority were held on 28th May 2024, 20th June 2024, 29th July 2024, 13th September 2024, 04th October 2024, 23rd October

2024, 20th November 2024, 24th January 2025, 25th February 2025, and 10th March 2025.

1.14 MEETING OF THE WAREHOUSING ADVISORY COMMITTEE

During 2024-25, two meetings of the Warehousing Advisory Committee (WAC) were held on 30th July, 2024 and 08th October, 2024 to discuss various employees' benefits matters in WDRA and placement of NPC's report on organization study of WDRA.

1.15 WEBSITE OF THE AUTHORITY

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

1.16 ADVERTISMENT AND PUBLICITY

To promote awareness of scientific warehousing and the benefits of Negotiable Warehouse Receipts (NWRs) and electronic Negotiable Warehouse Receipts (eNWRs), WDRA undertook a comprehensive publicity and advertisement campaign in 2024-25, actively involving its stakeholders to amplify outreach. WDRA collaborated with warehouse operators, farmers' associations and banks to disseminate campaign messages, encouraging them to promote the e-Kisan Upaj Nidhi platform for post-harvest loans and the Credit Guarantee Scheme on eNWR-based pledge finance, which incentivizes banks to extend credit against eNWRs.

The Authority produced and shared the following informative videos, available on WDRA's website **(https://wdra.gov.in/web/wdra/video-spots)** and YouTube, with stakeholders urged to distribute them within their networks:

- *e-Kisan Upaj Nidhi:* Showcases an online platform through which farmers can access post-harvest loans from banks against their storage in WDRA-registered warehouses.
- *Credit Guarantee Scheme on e-NWR-based Pledge Finance*: Highlights a government initiative to encourage banks to provide pledge finance against eNWRs.
- *Pest Control in Warehouses*: Guides on maintaining quality and safety of stored agricultural produce through effective pest control.

- *Surakshit Bhandaran - Samriddh Kisan*: Promotes secure storage practices for farmers' prosperity through quality preservation and credit access.
- *WDRA e-Negotiable Warehouse Receipt*: Explains eNWR utility and benefits, available in Hindi and multiple regional languages for accessibility.

WDRA leveraged social media platforms, including X, Instagram and WhatsApp, to engage stakeholders. Stakeholders, too, participated in virtual and in-person workshops and webinars, where they were trained to advocate for WDRA's initiatives in their communities. Spot videos were also telecast on Doordarshan channels, including DD National, DD News and DD Kisan. These collaborative efforts significantly enhanced WDRA's campaign reach, reinforcing its commitment to scientific warehousing, financial inclusion and a robust agricultural ecosystem in 2024-25.

1.17 AWARENESS, TRAINING AND OUTREACH PROGRAMS

The Authority conducts various programs for various stakeholders for the purpose of awareness, training and outreach. These include Farmers Awareness Programs (FAPs) for farmers/traders, Warehousemen Training Programs for warehouseman/warehouse manager and Outreach programs for stakeholders such as bankers, traders, Commodity Exchanges, State Governments, etc. Since the year 2022-23, WDRA has also started imparting training on assaying of commodities to the designated persons of registered warehouses in order to create a band of qualified assayers and to improve upon the assaying practices/procedures in the warehouses which would be acceptable to different stakeholders associated with e-NWR. Good assaying practices will infuse confidence in the depositors as well as e-NWR holders. Details of such programs undertaken during 2024-25 are given in Chapter-III.

1.18 LAUNCH OF CREDIT GUARANTEE SCHEME

The Credit Guarantee Scheme for eNWR based finance was approved by the Government of India. After that, this scheme was launched by Shri Pralhad Joshi, Hon'ble Minister of Consumer Affairs, Food and Public Distribution and New & Renewable Energy on 16.12.2024 at Bharat Mandapam, New Delhi. This scheme provides a corpus of Rs. 1,000/- crore for post-harvest finance availed by Small and Marginal Farmer (SMF)/ Women/SC/ST/PwD Farmer, other Farmer, MSMEs, Traders, FPOs and Farmer cooperative against electronic negotiable warehouse receipts (eNWRs) after depositing commodities in Warehousing Development and Regulatory Authority (WDRA) accredited warehouses.

CHAPTER-II

REVIEW OF POLICIES AND PROGRAMS RELATING TO AGRICULTURAL MARKETING AND WAREHOUSING

2. 1 INTRODUCTION

Rich diversity of agro climatic conditions in the country has enabled farmers to grow a wide variety of crops. Developments in agricultural production technologies, improvements in means of transport and storage facilities and marketing infrastructure have also transformed agriculture into a commercial activity. However, these developments have also led to the entry of large number of intermediaries resulting into non-remunerative prices to primary producers i.e. farmers even though the market price of produce has been going up over years. Therefore, alongwith increasing production, it is equally important to ensure better markets for produce.

An efficient marketing system for agricultural produce is expected to,

i. enable the primary producers to get a remunerative price for their produce;

ii. provide reasonably priced facilities for handling and transport of farmers produce;

iii. increase the share of primary producers in the price paid by the consumer; and

iv. make available agricultural produce to consumers at reasonable price without compromising on quality.

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

2.2 PRODUCTION OF FOOD GRAINS

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

Table 2.1Year wise food grain production

Year	Foodgrain production (in million metric tons (MMT))
1951-52	50.82
1961-62	82.71
1971-72	105.17
1981-82	133.30
1991-92	168.38
2001-02	212.85
2011-12	259.29
2015-16	251.54
2016-17	275.11
2017-18	285.01
2018-19	285.21
2019-20	297.50
2020-21	310.74
2021-22	315.62
2022-23	329.69
2023-24	332.29
2024-25	353.95

*As per the 3rd Advance Estimate as on 28.05.2025 for 2024-25.

Table 2.2Production of Major Food grain crops

Crop/Group			
	2022-23	**2023-24**	**2024-25***
Rice	135.75	137.80	149.07*
Wheat	110.55	113.29	117.50*
Nutri/CoarseCereals	57.32	56.93	62.14*
Pulses	26.06	24.24	25.23*
Total	**329.68**	**332.26**	**353.95***

* As per the 3rd Advance Estimates as on 28.05.2025 for 2024-25.

2.3 PRODUCTION OF OTHER MAJOR AGRICULTURAL CROPS

As per the final estimates of 2023-24, the production of cotton was 325.22 lakh bales (each bale weighing 170 kg) and sugarcane production was 453.15 Million Tonnes. As per the 3rd advance estimates for the FY 2024-25, the production of cotton and sugarcane during 2024-25 is estimated to be 306.92 lakh bales and 450.01 million tonnes, respectively. The production of total oilseeds, including groundnut, mustard and soyabean as per the 3rd advance estimate for the year 2024-25 was 42.60 million tonnes. (Department of Agriculture and Farmers Welfare, Government of India as on 28.05.2025)

2.4 MINIMUM SUPPORT PRICE FOR SOME IMPORTANT AGRICULTURAL PRODUCE

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

The increase in MSP for Kharif Crops for Marketing Season 2025-26 is in line with the Union Budget 2018-19 announcement of fixing the MSP at a level of at least 1.5 times of the all-India weighted average Cost of Production, aiming at reasonably fair remuneration for the farmers. The expected returns to farmers over their cost of production are estimated to be highest in case of bajra (63%) followed by tur (59%), maize (59%) and urad (53%). For rest of the crops, return to farmers over their cost of production is estimated to be atleast 50%. Similarly in case of Rabi crops, the expected return to farmers over their cost of production is estimated to be highest in case of Wheat (105%) followed by rapeseed/ mustard (98%) and lentil (89%). For barley and gram, the return cost of production is estimated to be 60 %. For Safflower, the expected return over cost of production is 50%.

In the recent years, Government has been promoting cultivation of crops other than cereals such as pulses, oilseeds, and Nutri-cereals/ Shree Anna, by offering a higher MSP for these crops. Additionally, government has also launched various schemes and initiatives, such as the Rashtriya Krishi Vikas Yojana (RKVY), the National Food Security Mission (NFSM), to encourage farmers to diversify their crops.

As per Third Advance Estimates for 2024-25, total Foodgrain production in the country is estimated at 353.95 million tonnes.

Table 2.3. Minimum Support Price

Sl. No.	Commodity	Variety	2023-24	2024-25	2025-26	Increase in MSP over preceding year (Rs. Per Quintal)
	KHARIF CROPS					
1	PADDY	Common	2183	2300	2369	69
		Grade'A'	2203	2320	2389	69
2	JOWAR	Hybrid	3180	3371	3699	328
		Maldandi	3225	3421	3749	328
3	BAJRA		2500	2625	2775	150
4	RAGI		3846	4290	4886	596
5	MAIZE		2090	2225	2400	175
6	ARHAR(Tur)		7000	7550	8000	450
7	MOONG		8558	8682	8768	86
8	URAD		6950	7400	7800	400
9	COTTON	Medium Staple	6620	7121	7710	589
		Long Staple	7020	7521	8110	589
10	GROUNDNUT		6377	6783	7263	480
11	SUNFLOWERSEED		6760	7280	7721	441
12	SOYABEAN (yellow)		4600	4892	5328	436
13	SESAMUM		8635	9267	9846	579
14	NIGERSEED		7734	8717	9537	820
	RABICROPS		RMS 23-24	RMS 24-25	RMS 25-26	
15	WHEAT		2125	2275	2425	150
16	BARLEY		1735	1850	1980	130
17	GRAM		5335	5440	5650	210
18	MASUR (LENTIL)		6000	6425	6700	275

Sl. No.	Commodity	Variety	2023-24	2024-25	2025-26	Increase in MSP over preceding year (Rs. Per Quintal)
19	RAPESEED & MUSTARD		5450	5650	5950	300
20	SAFFLOWER		5650	5800	5940	140
21	TORIA		5450	5650	5950	300
	OTHERCROPS					
22	COPRA	(Calendar Year)	2023	2024	2025	
		Milling	10860	11160	11582*	422
		Ball	11750	12000	12100*	100
23	DE-HUSKED COCONUT		2930	3013	3130*	117
	Season		23-24	24-25	25-26	
24	JUTE		5050	5335	5650*	315

* Government has fixed MSP for FAQ for 2025 Season.

II. MSP for RawJute (TD-3 grade) at Rs.5650 per quintal for 2025-26 Season.

(Source: DAFW Report on MSP)

2.5 PROCUREMENT OF FOODGRAINS BY THE FOOD CORPORATION OF INDIA FOR CENTRAL POOL:

Procurement of foodgrains (rice, wheat and coarse grains) for central pool is carried out through the Food Corporation of India (FCI) and state agencies at Minimum Support Price (MSP) declared by Government of India for corresponding marketing season. Prior to commencement of Kharif Marketing Season (KMS) and Rabi Marketing Season (RMS), uniform specification (FAQ standard) of food grains are formulated and notified by the Department of Food and Public Distribution so as to protect interest of farmers and consumers. The uniform specifications are notified well in advance to all the Central and State procuring agencies. Food grain stocks conforming to uniform specifications are procured on MSP for central pool. Currently, MSP are announced for 22* mandated crops. In order to ensure supply of quality food grains to consumers and to minimize storage losses caused due to long period of storage, Government has adopted policies to optimize the level of procurement of wheat and paddy/rice and to liquidate old stock in such manner that FCI does not carry any issuable stocks for more than 2 years.

2.6 THE PROCUREMENT OF WHEAT AND RICE DURING LAST 3 YEARS IS AS UNDER:

Table 2.4 Figures in Lakh Metric Tonnes (LMT)

Commodity/Marketing Year	2022-23	2023-24	2024-25*
Wheat (RMS)	187.92	262.02	266.05
Paddy (in terms of Rice) (KMS)	568.66	586.66	439.94
Total	756.58	716.45	705.99

*KMS 2024-25, data upto 13.02.2025

(Source: Food Corporation of India, Department of Food and Public Distribution, Ministry of Consumer Affairs, Food and Public Distribution.)

2.7 PROCUREMENT OF PULSES & OIL SEEDS

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

2.7.1 PRICE SUPPORT SCHEME (PSS)

Price support Scheme (PSS) a component of PM-AASHA is implemented as and when the market prices of notified pulses and oilseeds & copra fall below the notified MSP during peak harvesting period to provide the remunerative price to the farmers. The procurement of the notified pulses, oilseeds and copra conforming to the prescribed Fair Average Quality (FAQ) is undertaken by the Central Nodal Agencies (CNAs) like National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED) and National Cooperative Consumers' Federation of India Ltd. (NCCF) through the State level agencies at the MSP directly from the pre-registered farmers having legitimate land record to eliminate possibility of middlemen taking advantage of the scheme.

Further, in order to incentivize the farmers for their contribution for the enhancement of domestic production of pulses and to reduce the dependence on import, the existing procurement ceiling of 25% of the production of the state on Tur, Urad and Masur under PSS had been lifted and allowed upto 100% of the production of state for the year 2023-24 and it has been extended further for the year 2024-25 also.

2.7.2 Market Intervention Scheme (MIS)

Another component of PM- AASHA is implemented on the request of the State/UT Government for the procurement of various perishable agricultural/horticultural commodities such as Tomato, Onion and Potato etc. for which Minimum Support Price (MSP) is not fixed and there is a fall in prices in the market by atleast 10% over the rates of previous normal season in the States/UTs so that the farmers are not constrained to make distress sales of their produce. It is implemented if the States/UT is willing to share the total loss in the ratio of 50:50 between the State and Centre whereas in case of North-Eastern States, the losses to be shared between the Centre and State on 75:25 basis. The procurement is undertaken by the State designated agency upto 25% of the State's production of the particular crop of the prescribed FAQ at a fixed Market Intervention Price (MIP) as determined by MIS Committee plus permitted overheads expenses, which is 25% of MIP so that the farmers are not constrained to make distress sale of their produce. However, States/UTs have also an option to make the differential payment between the MIP and Sale Price to the farmers especially where adequate infrastructure for storage of perishable commodities is not available. Further, in the interest of farmers, in special cases, if there is a price difference of TOP crops (Tomato, Onion and Potato) between the producing and consuming states, the operational costs incurred by Central Nodal Agencies (CNAs) like NAFED and NCCF in storing and transporting the crops from the producing state to the consuming states will be reimbursed by the Government.

Further, all the agricultural / horticultural commodities for which MSP is not fixed and are perishable in nature are covered under MIS component of integrated scheme of PM-AASHA. The Government is covering perishable crops like Tomato, Onion and Potato (TOP) and many other crops like Apple, Ginger, Chilli etc. under MIS for which Minimum Support Price (MSP) is not fixed to mitigate the hardship to the farmers when there is a reduction of prices in the market by atleast 10% over the rates of previous normal season in the States/UTs so that the farmers are not constrained to make distress sale of their produce.

Govt. has introduced a new component of PDPS under Market intervention scheme (MIS) for direct payment of the price difference between the Market Intervention Price (MIP) and the selling price to the farmers of perishable crops.

2.7.3 PRICE DEFICIENCY PAYMENT SCHEME (PDPS)

This scheme envisages direct payment of the difference between the MSP and the selling/modal price to pre-registered farmers selling oilseeds of prescribed Fair Average Quality (FAQ) norms within the stipulated period in the notified market yard through a transparent auction process. All the payments will be done directly into the bank account of farmers. This scheme does not involve any physical procurement. Under PDPS full compensation of difference between MSP and Sale/Modal price i.e. Price Deficiency, received by farmers upto 15% of MSP value (including 2% administrative cost) will be borne by Central Government. The support of the central government will be given for quantity upto 40% of production. If any State is willing to cover quantities beyond 40%, the same needs to be funded from the resources of State governments.

The Govt. of India in September 2024 approved the continuation of integrated PM AASHA scheme broadening its scope. To support Oilseed farmers, the coverage under Price Deficit Payment Scheme (PDPS) has been enhanced from existing 25% of the production of the State to 40% of state production of the particular oilseed wherein direct payment of the price difference between the MSP and the selling / modal price in notified market upto 15% of MSP value is made to the farmers.

For making effective procurement and providing maximum benefits of MSP to the farmers under PM-AASHA, procurement centers are opened by respective State Government Agencies and Central Nodal Agencies like NAFED, NCCF etc. after taking into account the production, marketable surplus, convenience of farmers and availability of other logistics / infrastructure such as storage and transportation etc. large number of the purchase centers in addition to the existing mandis and depots/godowns are also established at key points for the convenience of farmers.

The details of procurement of pulses made under PSS during the years from 2023-24 and 2024-25 are detailed below.

Table 2.5

DETAILS OF PULSES, OIL SEEDS AND COPRA PROCURED AT MSP UNDER PSS FOR FY 2024-25 (AS ON 31.03.2025) (in MT)		
CATEGORY/ COMMODITY	**2023-24**	**2024-25**
PULSES		
GRAM	23,53,114.67	43,316.79
MASOOR	76,474.57	2,48,551.25
MOONG	3,35,477.85	4,05,049.35
TOOR	-	4,30,383.37
URAD	-	35.70
TOTAL PULSES	**27,65,067.09**	**11,27,336.46**
OIL SEEDS		
GROUNDNUT	74,941.58	14,44,538.35
MUSTARD SEED	11,14,395.77	12,07,809.59
SESAMUM SEED	-	-
SOYABEAN	6,963.22	14,71,780.75
SUNFLOWER SEED	11,336.96	14,234.51
SAFFLOWER	1,629.68	376.92
TOTAL OIL SEEDS	**12,09,267.20**	**41,38,740.12**
COPRA		
Ball Copra	50,184.08	68,114.11
Milling Copra	84,157.28	29,220.45
TOTAL COPRA	**1,34,341.36**	**97,334.56**

(Source: Information received from NAFED)

2.8 CURRENT STATUS OF WAREHOUSING CAPACITY IN INDIA

Estimation of warehousing capacity in the organized sector in the country is difficult in the absence of a centralised database. However, as per the secondary data collected from various sources, the current capacity of the organized warehouses operated by the public agencies, cooperatives and private sector is estimated about 246.33 MMT as detailed below.

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

Table: 2.6

Sl. No.	Name of the Organization/Sector	Storage capacity in MMT as on 31.03.2025
1	Food Corporation of India (FCI) Source: https://fci.gov.in/headquarter/view/Conventional-Storage-307	**45.87***
2	Central Warehousing Corporation (CWC) Source: Central Warehousing Corporation	**14.82**
3	State Warehousing Corporations (SWCs) (excluding CAP storage) Source: Department of Food and Public Distribution	**50.40****
4	Other State Agencies (excluding CAP storage) Source: NABARD survey data as on 30.04.25	**9.92**
5	Cooperative Sector Source: National Cooperative Development Corporation (NCDC) annual report 2023-24	**16.58**
6	Private Sector Source: Ministry of Agriculture & Farmers Welfare and DFPD	**108.74*****
	Total	**246.33**

*Capacity as on 31.03.2025
**Capacity as on 31.03.2024 (Source CWC Website)
***Includes capacity created under the support of Integrated Scheme for Agricultural Marketing (ISAM) scheme of Directorate of Agri Marketing & Inspection and Private Entrepreneurs Guarantee Scheme (PEGS) scheme of FCI

2.9 AUGMENTATION OF STORAGE CAPACITY

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

2.9.1 AGRICULTURAL MARKETING INFRASTRUCTURE (AMI)

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

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

AMI scheme is a back ended, credit linked capital subsidy scheme in which subsidy @25% and 33.33%, based on the category of eligible beneficiary is available on the capital cost of the project, subject to a capital cost norm. W.e.f 01.04.2023 Storage Infrastructure Projects (Godown) above 1000 MT shall be registered with WDRA.

The state-wise storage capacity assisted under Agricultural Marketing Infrastructure sub-scheme of ISAM as on 30.06.2024 is as follows:

Table: 2.7 State-wise Storage Capacity.

S. No.	State	No. of Projects Sanctioned	Capacity Sanctioned (MT)
1	Andhra Pradesh	1543	6122043
2	Arunachal Pradesh	1	945
3	Assam	367	1135319
4	Bihar	1234	1111749
5	Chhattisgarh	1396	2287472
6	Goa	1	299

S. No.	State	No. of Projects Sanctioned	Capacity Sanctioned (MT)
7	Gujarat	12376	5992142
8	Haryana	2307	7679871
9	Himachal Pradesh	88	30826
10	Jammu & Kashmir	17	98027
11	Jharkhand	243	223327
12	Karnataka	5062	4490366
13	Kerala	207	113742
14	Madhya Pradesh	8324	28484839
15	Maharashtra	4071	8096142
16	Meghalaya	17	26012
17	Mizoram	4	705
18	Nagaland	36	26887
19	Odisha	717	1069718
20	Punjab	1819	7056792
21	Rajasthan	1873	3764757
22	Tamilnadu	1233	1486554
23	Telangana	1330	6017717
24	Tripura	5	28764
25	Uttar Pradesh	1294	6036950
26	Uttarakhand	321	879331
27	West Bengal	2626	1737343
	Total	**48512**	**93998641**

(Source: PIB Release ID: 2037655, Ministry of Agriculture & Farmers Welfare)

2.9.2 PRIVATE ENTREPRENEURS GUARANTEE (PEG) SCHEME

The Government announced PEG Scheme 2008 for construction of storage godowns in Public Private Partnership (PPP) mode through private entrepreneurs, Central Warehousing Corporation (CWC) and State Warehousing Corporations (SWCs). Assessment of additional storage capacities required under the scheme is based on the overall procurement/ consumption and storage space already available. Under the PEG Scheme, FCI gives a rental guarantee of 10 years to private investors and 9 years to CWC/ SWCs/ State Agencies. Out of a sanctioned capacity of 15163323 MT under the PEG scheme, a storage capacity of 14751163 MT has been completed (Souce-18th report of standing committee on CAFPD 24-25). In the Modified PEG Scheme for NE/hilly station the guarantee period extended from 10 years to 15 years.

2.9.3 CONSTRUCTION OF SILOS

In order to upgrade and modernize the storage facilities, Government of India has chalked out an Action Plan for construction of steel silos on PPP (Public Private Partnership) mode in the country. A capacity of 23.25 LMT has been completed. (Souce-18th report of standing committee on CAFPD 24-25)

2.9.4 CENTRAL SECTOR (ERSTWHILE PLAN) SCHEME

Government is implementing a Central Sector Scheme for construction of godowns with focus on augmenting storage capacity in the States of North Eastern (NE) Region and a few other States. Under this Scheme, funds are released directly to FCI in the form of equity for land acquisition and construction of storage godowns and infrastructure like railway sidings, electrification, installation of weighbridge, etc. Funds are also released as grants-in-aid to the Governments of the North-Eastern States including Jammu & Kashmir for construction of intermediate storage godowns considering the storage gaps as well as difficult geographical & climatic conditions in these States. During 12th Five Year Plan (2012- 17), a total capacity of 1,64,175 MT has been created in NE States and other than NE States (1,37,680MT by FCI and 46,495 MT by State Governments). This scheme has been extended for 8 years from 01.04.2017 to 31.03.2025. An additional capacity of 78,770 MT (57,550 MT in NE + 21,220 MT in Other than NE) by FCI and 33,190 MT [including capacity of 4,500 MT (2,500 MT-Mizoram + 2,000 MT-Tripura) approved in 12th FYP] by State Governments has been created from 01.04.2017 to 30.09.2024.

2.10 WAREHOUSING CAPACITY IN COOPERATIVE SECTOR

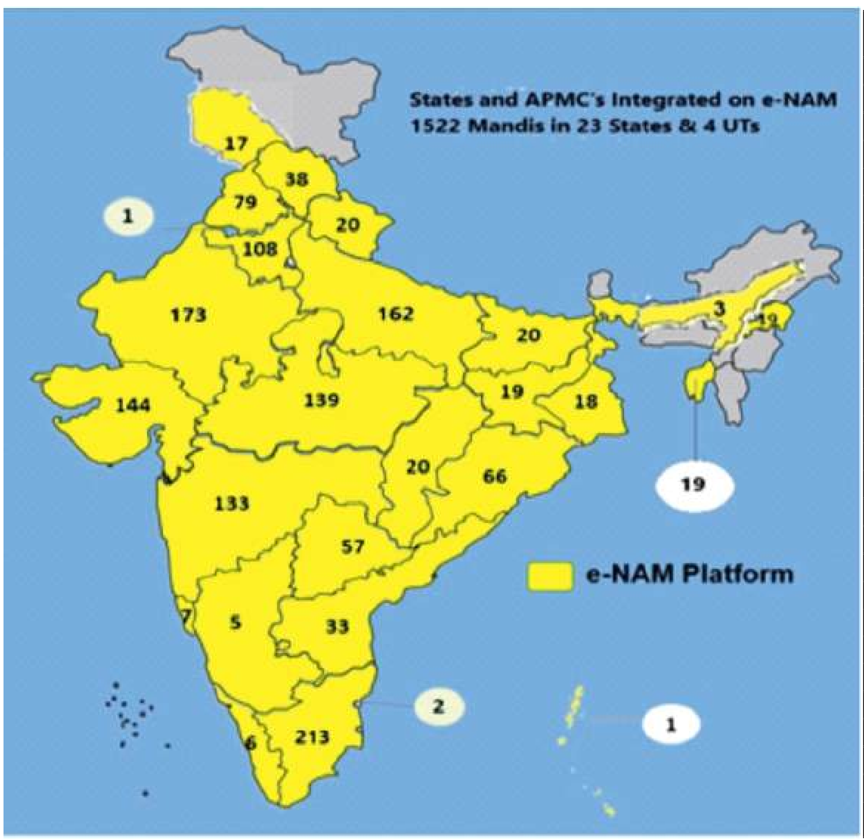
Considering the presence of large number of small capacity cooperative warehouses in rural areas & more likelihood of small farmers depositing their produce in these warehouses, the WDRA has been promoting cooperative warehouses to get registered with WDRA & issue NWRs to the farmers. Total storage capacity completed in cooperative sector through NCDC funding up to 31.03.2024 was 16.58 Million MT with 68022 warehouses/godowns spread across the country. Out of this, around 10785 MT capacity were added during 2023-24 by the cooperative societies assisted by National Cooperative Development Corporation (NCDC).

2.11 NATIONAL AGRICULTURE MARKET (E-NAM)

With the objective to usher reforms in the agri-marketing sector and promote online marketing of agri commodities across the country and to provide maximum benefit to the farmers, the Central Government approved a scheme to implement National Agriculture

Market (NAM) on 1st July 2015. NAM pilot was launched on 14th April 2016, in 21 mandis of 8 states. Under the scheme, a web based platform has been deployed across regulated markets to promote online trading, digitization of entire functioning of markets including gate entry, lot management, bidding, generation of e-sale agreement and e-payment etc., remove information asymmetry, increase transparency in the transaction process and enhance accessibility to markets across the country. Further, to facilitate assaying of commodities for trading on e-NAM, common tradable parameters have been developed for 238 agriculture commodities. Total 1522 Mandis from 23 States and 4 UTs have been on boarded on e-NAM. Since the launch of the e-NAM Scheme, more than 1.79 Crore farmers, 2.67 lakh traders and more than 4518 FPOs have registered themselves on e-NAM platform (as on 30.06.2025).

The Authority in close association with Department of Agriculture and Farmers Welfare has integrated e-NWR system with eNAM. The farmers/holders of e-NWRs issued by a registered warehouse which is also declared as a market sub-yard by the respective e-NAM mandi can sell their underlying stocks on e-NAM platform.



State	Integrated Mandis
Andaman & Nicobar Island	1
Andhra Pradesh	33
Assam	3
Bihar	20
Chandigarh	1
Chhattisgarh	20
Goa	7
Gujarat	144
Haryana	108
Himachal Pradesh	38
Jammu & Kashmir	17
Jharkhand	19
Karnataka	5
Kerala	6
Madhya Pradesh	139
Maharashtra	133
Nagaland	19
Odisha	66
Puducherry	2
Punjab	79
Rajasthan	173
Tamil Nadu	213
Telangana	57
Tripura	19
Uttar Pradesh	162
Uttarakhand	20
West Bengal	18
Total	1522

Table: 2.8
(Source: eNAM website)

2.12 MODEL STATE/UT AGRICULTURAL PRODUCE AND LIVE STOCK MARKETING (PROMOTION & FACILITATION) ACT, 2017.

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

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

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

2.13 INTEREST SUBVENTION SCHEME ON CROP LOANS EXTENDED TO POST HARVEST.

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

The Kisan Credit Card (KCC) was introduced in 1998 to provide farmers with credit for agriculture inputs and production needs. It has since expanded to include investment credit and allied activities. In 2006-2007, the Interest Subvention Scheme (ISS) began, offering KCC loans at 7% interest. ISS includes Interest Subvention (IS) and Prompt Repayment Incentive (PRI). The Modified Interest Subvention Scheme (MISS) is a variant, offering 7% interest for short-term agriculture loans up to Rs.3.00 lakh through KCC. MISS covers activities like Animal Husbandry, Dairy, and Fisheries.

As per RBI circular dated August 06, 2024 on Modified Interest Subvention Scheme (MISS) for Short Term Loans for Agriculture and Allied Activities availed through Kisan Credit Card (KCC) during the financial year 2024-25, short term crop loans and short-term loans for allied activities including animal husbandry, dairy, fisheries, bee keeping etc. are eligible for interest subvention benefits under MISS.

Government of India under MISS provides Interest Subvention of 1.5% to lending institutions i.e. Public Sector Bank (PCB), Private Sector, Commercial Bank, SFBS, RRBS, Co-operative Banks, PACS add with Scheduled commercial Bank for providing short-term working capital loans upto Rs. 3 lakh at 7% p.a. Further, a Prompt Repayment Incentive of 3% is also provided to farmers on timely repayment of loans. Therefore, effective interest rate for farmers is 4%. MISS also includes post-harvest loans against NWRs for small farmers with KCCs. In the Union Budget 2025-26, the Government has announced to enhance loan limit under the MISS from Rs. 3 lakh to Rs. 5 lakh for loans taken through the KCC.

2.14 RBI MASTER DIRECTION ON PRIORITY SECTOR LENDING

The Reserve Bank of India Master Directions (Priority Sector Lending Chapter II – Description of Eligible Categories Under Priority Sector), 2025 prescribe that loan against pledge / hypothecation of agricultural produce can be granted against warehouse receipts as detailed under:

a) Loans to individual farmers including SHGs/JLGs directly engaged in agriculture & allied activities upto Rs.90.00 lakh against pledge/hypothecation of agricultural produce (including warehouse receipts) for a period not exceeding 12 months against NWRs/eNWRs and upto Rs. 60.00 lakh against warehouse receipts other than NWRs/eNWRs.

b) Loans to Corporate farmers, FPO/FPCs of Individual farmers partnership firms & Co-operative farmers directly engaged in agricultural allied activities up to ₹4 crore against pledge/hypothecation of agricultural produce (including warehouse receipts) for a period not exceeding 12 months against NWRs/eNWRs and up to ₹2.5 crore against warehouse receipts other than NWRs/eNWRs

c) Loans up to ₹10 crore per borrowing entity to FPOs/FPCs undertaking farming partnership firm & Co-op of with assured marketing of their produce at a pre-determined price.

d) Loans up to ₹10 crore for purchase of the produce of members directly engaged in agriculture and allied activities

2.15 COMMODITIES NOTIFIED BY WDRA

WDRA notifies various commodities through the Gazette of India. This allows easy trading of these commodities through the eNWRs and allows farmers to access quick finance through pledging of eNWRs. These commodities include both agricultural as well as non-agricultural commodities. The commodities are notified after verifying that quality standards prescribed by Govt. agencies such as AGMARK, BIS, FSSAI etc exist for such commodities. WDRA has notified, 167 agricultural commodities 9 non-agricultural commodities, as per table below:

Table: 2.9

Agricultural commodities	
S.No.	**Name**
1	Wheat
2	Rice
3	Paddy
4	Jowar
5	Bajra
6	Barley
7	Maize
8	Ragi
9	Soyabean
10	Mustard Seed
11	Rapeseed
12	Groundnut (Pods) Bag
13	Sunflower Oilseed
14	Cotton Seed
15	Tamarind Seed
16	Cumin Seed
17	Castor Seeds
18	Cashew Kernel
19	Arecanut
20	Black Pepper
21	Fennel Seeds
22	Fenugreek Seeds

Agricultural commodities	
S.No.	**Name**
23	Guar Gum
24	Horse Gram
25	Isabgol
26	Black Gram (Flour)
27	Coffee Beans
28	Sago
29	Ball Copra
30	Cup Copra
31	Cardamom
32	Urd Whole (Black Gram)
33	Urd Split (Husked)
34	Urd Split (Unhusked)
35	Moong (Whole)
36	Moong Split (Husked)
37	Moong Split (Unhusked)
38	Masoor (Lentil) Whole
39	Masoor (Lentil) Split (Husked)
40	Arhar/ Tur (Red Gram) Whole
41	Arhar/ Tur (Red Gram) Split (Husked)
42	Kabuli Chana
43	Chana Whole (Bengal Gram)
44	Chana Split (Husked)/ Dal Chana
45	Matki/ Moth (Whole)
46	Matki/ Moth Split (Husked)
47	Yellow Peas (Whole)
48	Rajma
49	Lobia
50	Raw Milled Superfine / Fine Rice
51	Raw Milled Medium Rice
52	Raw Milled Common (Coarse) Rice
53	Parboiled Milled Medium Rice
54	Parboiled Milled Superfine/ Fine Rice
55	Parboiled Milled Common (Coarse) Rice
56	Fine Broken Rice

Agricultural commodities	
S.No.	**Name**
57	Common Broken Rice
58	Mustard Oil
59	Groundnut Oil
60	Sesame (Til Or Gingelly Oil)
61	Coconut Oil
62	Linseed Oil
63	Castor Oil
64	Niger Seed Oil
65	Safflower Seed Oil
66	Cotton Seed Oil
67	Rice Bran Oil
68	Soya Bean Oil
69	Sunflower Seed Oil
70	Maize (Corn) Oil
71	Mahua (Mowrah Oil)
72	Salseed Oil (Fat)
73	Taramira Seeds
74	Sesame Seeds
75	Safflower Seeds
76	Linseed
77	Mahua Seed
78	Sal Seed
79	Niger Seed
80	Walnuts
81	Raw Cashewnuts
82	Groundnuts
83	Coconut
84	Ajowan Seeds (Whole And Powdered)
85	Mace
86	Seedless Tamarind
87	Cloves
88	Mixed Masala Powders
89	Sun Dried Raw Mango Slices And Powder
90	Compounded Asafoetida

Agricultural commodities	
S.No.	**Name**
91	Nutmeg
92	Curry Powder
93	Saffron
94	Tejpat
95	Poppy seeds
96	Makhana
97	Makhana powder
98	makhana fried
99	Guar seed
100	Tea
101	Coffee, Arabica and Robusta
102	Tobacco
103	Rubber
104	Desi Chana
105	Indian Sugar
106	Cotton seed oil cake
107	Refined bleached and deodorized palmolein
108	Refined soya oil
109	Soya meal
110	Gur or jaggerry
111	Mentha oil
112	Crude palmolein oil
113	Pasteurized butter
114	Ghee
115	Skimmed Milk Powder
116	Oats
117	Mustard oil cake - expressed
118	Mustard oil cake - solvent extracted
119	Neem cake
120	Neem oil
121	Neem seed
122	Tapioca Chips
123	Tapioca products - Animal Feed
124	Frozen Green Peas

Agricultural commodities	
S.No.	**Name**
125	Frozen French Beans
126	Frozen Cauliflower
127	Frozen Spinach
128	Honey
129	Cane Molasses
130	Solvent Extracted groundnut oil cake
131	Barnyard Millet
132	Browntop Millet
133	Foxtail Millet
134	Ginger Seed
135	Jack Fruit seed
136	Kodo Millet
137	Little Millet
138	Proso Millet
139	Raw Arrowroot Powder
140	White Peas

Horticultural commodities	
S.No.	**Name**
1	Table potatoes (with or without CIPC application)
2	Seed potatoes
3	Processing (potatoes with CIPC application)
4	apples in CA storage
5	Carrots
6	Nagpur mandarin
7	Khasi/ Darjeeling or NE oranges
8	Kinnow
9	Sweet lime
10	Lemon
11	Pomegranate
12	Grapes
13	Almond
14	Raisins

Horticultural commodities	
S.No.	**Name**
15	Onion (Fresh or dehydrated)
16	Garlic (Fresh or dehydrated)
17	Ginger (Fresh or dehydrated)
18	Dried edible mushrooms
19	Red chillies
20	Coriander (dry)
21	Cinnamon
22	Turmeric
23	Tamarind
24	Date palm

Non-agricultural commodities	
S.No.	**Name**
1	Aluminium
2	Brass
3	Copper
4	Lead
5	Nickel
6	Zinc
7	Tin
8	Steel
9	Iron ore

Fire prone commodities	
S.No.	**Name**
1	Raw cotton
2	Cotton Bales
3	Jute Bales

CHAPTER-III

REVIEW OF WORKING OF THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

3.1 RECENT INITIATIVES TAKEN BY THE AUTHORITY

in order to encourage the industry in adapting to the WDRA regulatory framework. a number of initiatives were taken by the Authority under its transformation plan and simplified the process of registration and regulation of warehouses apart from creating greater credibility and acceptability of the eNWRs issued by the registered warehouses The activities proposed by the Authority under its transformation plan began to get ground during the year 2017-18 but their greater impact could be seen during the past six years.

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

WDRA made some headway in expanding its role to include non-agri commodities. Subsequent to granting of in-principle approval by Department of Food and Public Distribution for notification of 9 metals, alloys & ores, a discussion paper was published on 13th September 2021. Stakeholders such as BIS, SEBI, MCXCCL, NCCL, NERL, CCRL and warehousing entities were consulted and related SOP & Inspection Guidelines were finalized. Based on the requirements, the proposals for gazette notification of the 9 non-agri commodities and related application fee, networth requirements were formulated. Simultaneously, efforts for ensuring compatibility of the grades of the notified non-agri commodities specified in international Standards with Indian National Standards published by Bureau of Indian Standard were completed for Aluminum, Lead, Zinc, Copper, Brass, Tin, Nickle, Iron Ore, Steel Suitable steps for modifications in WDRA registration portal for registering non-agri warehouses were also taken up. The gazette notification for storage of 9 non-agricultural commodities in the registered warehouses was published in July, 2022 rates for e-NWRS for Non-Agri commodities was issued on 17.03.2025.

The gazette notification for the application fee and networth requirement related to the warehouses storing non-agri commodities was published in April 2022. Considering the high value of the non-agricultural commodities, the net worth value requirements were enhanced and for simplification, the total number of slabs based on storage capacity were reduced from 14 to 5. The slabs for the application fee for non-agricultural commodities were also reduced to 3 from 7 slabs for agricultural commodities.

To promote ease of doing business in the warehousing sector, the net worth required for registration of warehouses is further rationalized as shown below through gazette notification dated 18.09.2023:

Storage capacity (in Tons)	Net worth (Rupees in crores)
Upto 500	0.04
501 – 1,000	0.08
1,001 – 1,500	0.12
1,501 – 2,000	0.16
2001 MT and Above Capacity	Capacity in (MT) *Rs. 1000 = Required Net worth* with a maximum cap of Rs. 50 Crores

Note:- Where the applicant or warehouseman is a Farmer Producer Organisation or a Primary Agricultural Cooperative Credit Society or a Self Help Group, the net worth requirement specified in the Table shall not apply, but it shall not have deficit networth.

* Illustration: A warehouse with a capacity of 10000 MT required to have minimum net worth of Rs. 1,00,00,000/- (10000 MT*Rs. 1000= Rs. 1,00,00,000)

To promote further registration of warehouses with WDRA, the application fee for registration of warehouses storing agri commodities was waived off for one year with effect from October 2022. This fee waiver further extended to till 25th October, 2025 for both registration and renewal of the warehouses.

Orientation programmes for the inspection agencies, warehousemen and farmers were conducted in the FY 2024-25 to ensure that they understand the key requirements & their role in successful implementation of the provisions applicable to the storage & inspection of warehouses storing commodities. Internal competencies in WDRA are also being simultaneously enhanced.

For prompt actions on registration related issues, support and guidance to applicants, a call center started functioning on 07th December 2022. The call centre had raised 1171 tickets during FY 2023-24.

Outreach programmes continued in various states for better interaction with the applicants and onsite guidance on application related issues. This approach also contributed in enhanced registrations.

3.1.1 AMENDMENT TO WAREHOUSE REGISTRATION RULES & OTHER UPDATES

The Warehousing (Development and Regulation) Act 2007 came into force on 25th October 2010 and WDRA was constituted on 26th October 2010 under Section 24 of the Act. WDRA introduced NWR system for its registered warehouses in the country with the aim to regulate warehouses, improve negotiability of warehouse receipts, enhance fidicuialey trust, prevent frauds and enhance good warehousing practices to maintain the quality of stored goods.

Based on the experience gained, the associated rules and regulations underwent a few changes over the years and through the new registration rules notified on February 23, 2017, simplification and improvements were brought in as compared to the old registration rules 2010. The objective was to simplify the processes, set the timelines for various processes involved and make the whole system transparent.

The key changes in the new registration rules of 2017 as compared to the old rules included:

Table 3.1

SI No.	Warehousing (Development and Regulation) Registration of Warehouses Rules, 2010	Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017
1	Before registration accreditation by an accreditation agency was necessary	No accreditation required before registration. After application for registration is received by WDRA, physical inspection of the eligible applicant warehouse is to be carried out before registration
2	One application essentially had to cover only one warehouse	One application may have one or more than one warehouses of same applicant
3	Registration period was for 3 years	Registration is for 5 years
4	Only positive networth was required irrespective of capacity of the warehouse	Now networth is specified as per capacity of the warehouse

SI No.	Warehousing (Development and Regulation) Registration of Warehouses Rules, 2010	Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017
5	Security Deposit equal to registration fee was to be submitted	More realistic and dynamic Security Deposit, depending on the aggregate value of Negotiable Warehouse Receipts issued is to be submitted.
6	Provision of Standard Operation Procedure (SOPs) and know Your Depositor (KYD) process was not there	Requirement of KYD and SOP well defined
7	Migration to electronic Negotiable Warehouse Receipts (eNWRs) through repository was not provided	Now it is provided

The registration rules were further amended in November 2021 wherein the application fee for registration of warehouses for Self Help Groups was reduced from Rs. 5,000 to Rs. 500 for ensuring increased participation of small capacity farmgate warehouses. Considering the limited resources of Primary Agricultural Cooperative Societies (PACS), the facility of concessional warehouse registration fee was extended to them too.

Through the circular dated 07/05/2021, a facility of one-time correction in the validity of Warehouse Registration Certificate was allowed provided that the security deposit was valid for the period.

The warehouse registration process was further simplified and expedited through circular dt. 08th September 2021 by allowing applicants to submit insurance compliance even at the final stage of registration instead of the earlier requirement of submitting it upfront. This change also substantially reduced the financial burden on the applicant during the pendency of registration application when the applicant is not able to store commodities & issue e-NWRs. Further, a new insurance regime based on self-declaration was also introduced through a circular dated 03rd June, 2022. In the new insurance regime, a warehouseman can register warehouses based on the self-declared value of the stock which is to be stored in the first six months from the date of registration subject to minimum stock value of Rs. 1,00,000/-.

The gazette notification for the application fee and networth requirement for warehouses storing "non-agri commodities" and "both the agricultural & non-agricultural commodities together", was published in April 2022. Considering high value of non-agricultural commodities, the net-worth requirement is enhanced and the total number of slabs based on storage capacity were reduced from 14 to 5. Similarly, the slabs for the application fee for non-agricultural commodities were also reduced to 3 from the existing 7 slabs for agricultural commodities. To promote ease of doing business in the warehousing sector, the net worth required for registration of warehouses is further rationalized through a gazettee notification dated 18th September, 2023.

For facilitating registration with WDRA, the application fee for registration of warehouses storing agri commodities was waived for one year with effect from October 2022. This fee waiver has been further extended till 25th October, 2025 for both registration and renewal of the warehouses.

3.1.2 APPLICATION FEE REQUIREMENTS

The current application fee structure for registration of warehouse is as under:

Table 3.2 AGRI WAREHOUSES

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

Note:

1. The application fee for the registration of warehouses of the Farmer Producer Organization (FPO), Primary Agricultural Co-operative Credit Society (PACCS) and Self Help Group is Rs. 500/- only irrespective of their capacity.
2. For facilitating registration with WDRA, the application fee for registration of warehouses storing agri commodities was waived for one year with effect from October 2022. This fee waiver has been further extended till 25th October, 2025 for both registration and renewal of the warehouses.

Table 3.3 non-agri warehouses (storing only "non-agri" or "both agri & non-agri commodities together")

Capacity of the warehouse	*Fee (non-refundable)
Each warehouse with a capacity of upto 10,000 MT	Rs. 50,000
Each warehouse with a capacity of more than 10,000 MT but less than or equal to 25,000 MT	Rs. 75,000
Each warehouse with a capacity of more than 25,000 MT	Rs. 1,00,000/-

* Notified in April 2022

3.1.3 MINIMUM NETWORTH REQUIREMENT FOR REGISTRATION

Rule 18 of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 details the requirement of minimum net worth for registration of warehouses with the Authority which is further detailed under the Seventh Schedule of the Rules. Net worth requirement has been linked to the capacity of the warehouse(s). For Farmer Producer Organizations (FPOs) and Primary Agriculture Credit Co-operative Societies, the net worth is required not to be deficit net worth. The current net worth requirement for other organizations is as detailed below:

TABLE 3.4 minimum net worth for registration of warehouses

Storage capacity (in Tons)	Net worth (Rupees in crores)
Upto 500	0.04
501 – 1,000	0.08
1,001 – 1,500	0.12
1,501 – 2,000	0.16
2001 MT and Above Capacity	Capacity in (MT) *Rs. 1000 = Required Net worth* with a maximum cap of Rs. 50 Crores

Note:- Where the applicant or warehouseman is a Farmer Producer Organisation or a Primary Agricultural Cooperative Credit Society or a Self Help Group, the net worth requirement specified in the Table shall not apply, but it shall not have deficit net worth.

* Illustration: A warehouse with a capacity of 10000 MT required to have minimum net worth of Rs. 1,00,00,000/- (10000 MT*Rs. 1000= Rs. 1,00,00,000)

*Notified on 18th September, 2023

3.1.3.1 : Relaxation in Minimum Net Worth requirements for any entity created under the Act of Parliament or State Legislature:

To allow entities created under the Act of Parliament or State Legislature, minimum net worth requirements was relaxed through an amendment to Rules dated 12th July, 2023. The amendment provides the following:

"The Authority may allow any entity, created under the Act of Parliament or State Legislature which does not meet the minimum net worth requirement as specified in the Seventh Schedule, to submit an indemnity bond specified in the form appended in the Ninth Schedule, executed by the concerned State Government and a resolution from its board of directors confirming the furnishing of such indemnity bond, along with its application for registration" and "the indemnity bond shall be of the value equal to the sum of negative net worth and the minimum net worth requirement for the warehouseman which shall be subject to review by the Authority"

3.1.4 REGISTRATION OF WAREHOUSES FOR A PERIOD LESS THAN 5 YEARS

The Registration Rules, 2017 provide for registration of a warehouse for a period of five years and the Security Deposit (SD) submitted should be for a period of six months beyond the registration period. Depending upon the business requirement and the SD constraints, at times the applicants seek registration for a period from 18 months to less than 60 months.

While submitting the application, some applicants inadvertently selected the registration period for less than 60 months though the security deposit was available for a longer period (even upto the full period of 60 plus 6 months). Many requests were being received for amendment to the registration period. In consideration thereof, from May 2021, a one-time amendment to the registration period has been permitted subject to fulfilling the other required condition of availability of security deposit of the required value for the entire period of request (maximum five years) plus 6 months.

3.1.5 SECURITY DEPOSIT (SD)

The warehouseman shall maintain a security deposit with the Authority during period of registration which has two components, namely fixed and dynamic security deposit- The fixed security deposit amount is per warehouse belonging to the warehouseman registered with Warehousing Development & Regulatory Authority, whereas, the dynamic security deposit is a percentage of the maximum value of negotiable warehouse receipts outstanding in all the registered warehouses of a warehouseman on any day during the preceding month.

The requirement of SD prevailing in FY 2024-25 is as under:

1. FOR WAREHOUSEMAN HAVING CAPACITY UPTO 2,000 MT

For warehouseman with a total capacity of all warehouses upto 2,000 MT belonging to the warehouseman registered with WDRA, the fixed Deposit is Rs. 50,000/- per warehouse (as detailed in the column A below, for registration of warehouses), whereas, the dynamic Security Deposit is 1% (one percent) of the maximum value of negotiable warehouse receipts outstanding in all the registered warehouses of the warehouseman on any day during the preceding month, referred as T as Mentioned in column B of Table 3.6 below. The total security deposit of a sum of A and B for warehouseman having total warehouse capacity of all warehouses registered with WDRA up to 2,000 MT, will be limited to total security deposit as detailed in column C of the Table 3.6 below:

Table 3.6

Total Warehouse Capacity (in MT) For warehouseman	Fixed Security Deposit	Dynamic Security Deposit	Total Security Deposit Limited to The amount
	A	B	C
Upto 100 MT	Rs. 50,000/- per warehouse	NIL	Total Limited to Rs. 50,000/-
101-500 MT	Rs. 50,000/- per Warehouse	1% of T	Total Limited to Rs. 1.50 lakh
501-1,000 MT	Rs. 50,000/- per Warehouse	1 % of T	Total Limited to Rs. 2.50 lakh
1,001-1,500 MT	Rs. 50,000/- per Warehouse	1% of T	Total Limited to Rs. 3.50 lakh
1,501-2,000 MT	Rs. 50,000/- per Warehouse	1% of T	Total Limited to Rs. 4.50 lakh

2. FOR WAREHOUSEMAN HAVING CAPACITY MORE THAN 2,000 MT

In case of warehousemen having a total capacity of more than 2,000 MT, registered with WDRA, the fixed Security Deposit is Rs. 1 lakh per warehouse (detailed in column Z in the Table 3.7 below for registration of warehouses), whereas, the Dynamic Security Deposit is a percentage of the maximum value of negotiable warehouse receipts outstanding, in all the registered warehouses on any day during the preceding month, referred as T in the table below. Column X is the required dynamic security deposit in the previous slab whereas column Y is security deposit required in the referred slab for the dynamic security deposit. In this case, value of the SD shall be a sum total of columns X, Y & Z mentioned in the Table 3.7 given below:

Table 3.7

Slab	Dynamic Security Deposit		
	X	Y	Z
T is less than or equal to Rs.25 crore	0	1% of T	Rs. 1 lakh per Warehouse
T is above Rs.25 Crore And up to 250 crore	Rs. 25 lakh	0.75% of T	Rs. 1 lakh per warehouse
T is above Rs.250 Crore and up to 2,500 Crore	Rs. 1.937 crore	0.50% of T	Rs. 1 lakh per Warehouse
T is above Rs.2,500 Crore	13.187 crore	0.25% of T	Rs. 1 lakh per warehouse

a. Where the applicant/ warehouseman is a Farmer Producer Organisation or a Primary Agricultural Co-operative Credit Society (PACCS) or a Self Help Group, the total security deposit would be Rs. 50,000 (fifty thousand (total) per warehouse, covering both dynamic and fixed security deposit.

b. The security deposit can be furnished in the form of a Bank Fixed Deposits or a Bank Guarantee (as per format) favouring WDRA.

c. Any entity created under an Act of Parliament or of State Legislature may provide an Indemnity Bond for the amount required as Security Deposit. An entity allowed by the Authority to submit an indemnity Bond shall submit, along with its application for registration, a resolution from its Board of Directors authorizing to furnish such Indemnity Bond.

d. The Security Deposit shall need to be updated at the end of each month based on the highest value of total eNWRs issued by the warehouseman in the preceding month.

e. The fixed security deposit shall be maintained for a period of six months beyond the registration period whereas the dynamic security deposit shall be updated at the end of each month and submitted to the Authority.

f. The validity of dynamic security deposit can be kept for a period of minimum six months so as to take care of any changes in the requirement of security deposit during this period.

g. The authority may, at its discretion, adjust the Security Deposit already furnished by the warehouseman against the amount required to be furnished as Security Deposit.

h. The Security Deposit shall not be released until six months after expiry, cancellation or surrender of the registration of the warehouse.

3.1.6 SPECIAL RELAXATION FOR WAREHOUSES OWNED BY PRIMARY AGRICULTURAL CREDIT COOPERATIVE SOCIETIES (PACCS)/FARMERS PRODUCER ORGANIZATION (FPOs)

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

(a) Financial concession available to the warehouses belonging to PACCS/FPOs :

i. Registration fee is only Rs. 500 as compared to Rs 20,000 to Rs. 30,000 for others (this fee of Rs. 500 has been waived for a year w.e.f. October 2022 and the same was further extended till 25th October 2025 for both registration and renewal of warehouses).

ii. Networth is required not to be deficit net worth irrespective of the capacity, while for others it is specified with respect to the capacity of warehouse.

iii. Security deposit is Rs. 50,000 per warehouse in the form of a BG or bank FD (fixed irrespective of the value of eNWRs issued by it), while for others it is “Rs. 50,000 (for warehouses upto 2,000 MT capacity) and Rs. 1 Lakh (for warehouses over 2,000 MT capacity)” plus a percentage of value of eNWRs issued.

iv. Out of the above, first two concessions at i. & ii. are extended to SHG also.

(b) Relaxation in infrastructure requirements for registration provided to the PACCS warehouse(s) by the Authority:

i. In case the warehouse is located on a raised well drained site not liable for flooding/ inundation and is away for a place likely to be affected by seepage water a plinth height of at least 30 cm may be accepted.

ii. The minimum limit for capacity to be registered in case of PACCSs warehouses is 100 MT.

iii. Availability of parking and maneuvering space for vehicles shall not be insisted upon in case of PACCS warehouses these are small capacity units operated for the benefit of the member farmers.

iv. The warehouse should have a stack plan drawn leaving reasonable space for alleyways.

v. Other than the Secretary of the society one more staff of the PACCS shall be engaged (on full or part time basis) for storage and preservation of the goods in the warehouse. Availability of security guards may be desirable but not insisted upon for registration of the warehouse.

vi. Availability of a pucca boundary wall/ barbed wire fencing shall not be insisted upon. However, the warehouse should have adequate arrangement for locking of godown and safety/security of stocks.

vii. PACCS warehouses up to 500 MT capacity shall have at least one fire extinguisher (of requisite type) and six fire buckets. For warehouses having capacity more than 500 MT, the prescribed norms for other warehouses shall be followed, which is there fire extinguishers and fifteen fire buckets for capacity up to 1,500 MT.

3.1.7 RELAXATION FOR SMALL WAREHOUSES

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

(i) Registration fee for warehouses upto capacity of 5,000 MT has been reduced from Rs. 20,000/- to the range of "Rs. 5,000-Rs. 15,000" in different slabs of capacity (this reduced fee has been waived till 25th October 2025).

(ii) Net worth requirement for warehouses upto 10,000 MT capacity has been reduced from the range of "Rs. 0.50 Cr.- Rs. 5.00 Cr." To the range of "Rs. 0.04 Cr. To Rs. 1.00 Cr." In different slabs of capacity.

(iii) Security Deposit requirement for warehouses of aggregate capacity upto 2,000 MT has been reduced from "Rs. 1.00 lakh (fixed) + 3% of e-NWR value" to "Rs. 0.50 Lakh (fixed) + 1% of e-NWR value" and capped to fixed amount as specified (between Rs. 50,000 to Rs. 4.5 lakhs).

Additionally, the Repository charges for farmers/FPO depositors have been reduced to Rs. 5 per MT with maximum Rs. 500/- per e-NWR and Rs. 40(fixed) for e-NNWR for any quantity.

3.2 IMPLEMENTATION OF ONLINE APPLICATION PROCESS FOR REGISTRATION OF WAREHOUSES

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

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

In order to facilitate easy and fast processing of applications belonging to non-individual Warehouse Service Providers (WSPs), the registration has been made a two-step process. In the first step, the warehouseman application is submitted and once the warehouseman is approved thereafter the application for registration of all the warehouses under the entity shall be submitted in the next step. The inspection Agencies (IAs) empaneled by the Authority would also require to onboard themselves by registering the new portal of the Authority as indicated above and sign in with their login credentials for online allotment of inspections and submission of inspection reports. Earlier, WDRA used to select the Inspection Agency (IA) manually which later selected the Inspecting Officer (IO) to whom inspection gets allocated, based on the load & pendency. Now, the process of selection of the Inspection Agency has been automated which has resulted in reduced lead time for inspections.

It may be checked by inspection officer (appearance to be a manual selection of IA by WDRA officer based on scoring model & other requirements).

3.2.1 DOCUMENTS TO BE UPLOADED IN THE ONLINE APPLICATION

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

i. Photograph of individual/authorised representative (in case of non-individual entity).

ii. Applicant's proof of identity as required at Fifth Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017.

iii. Standard Operating Procedures (if not following WDRA's Model SOP).

iv. Document in support of net-worth as required under Rule 18 (5) of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017.

v. Copies of Insurance policies as prescribed under Rule 17 of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 (specified as per the circular dated 03.06.2022) for WHM registration, the option is available to submit insurance policies later at the time of Registration of warehouse.

vi. Lay out Plan of the warehouse(s).

vii. Basic Data Sheet in case of cold storage.

viii. Proof about technical standards under which warehouse (cold storage) was constructed.

ix. List of equipment for assaying goods available at the warehouse.

x. List of equipment for weighing goods available at the warehouse.

xi. Details of equipment for fire safety viz. fire extinguishers/ buckets etc.

xii. Documents in support of ownership/ effective control prescribed under First/ Sixth Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017.

3.3 NOTIFICATION ON ELCTRONIC NEGOTIABLE WAREHOUSE RECEIPT (eNWR)

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

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

The Authority has also issued Certification of Registration to the following Repositories for creation and management of e-NWRs:

(a) M/s CDSL Commodities Repository Limited (CCRL) sponsored by M/s CDSL which is a Depository.

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

3.4 ADVANTAGES OF eNWR OVER WAREHOUSE RECEIPT / STOCK RECEIPT

The eNWR is a more secured document adding to the credibility to the concerned warehouse as compared to paper based warehouse receipts/ stock receipts. Major advantages of eNWRs, as compared to paper based Warehouse Receipt (WR)/ Stock Receipt, are given in Table 3.8.

Table 3.8

Paper Based WR/ Stock Receipt	eNWR
Can be shared with prospective buyer in a one to one mode only	Help farmers/depositors to have access to a large number of buyers nationwide with better bargaining powers
Cannot be split	eNWRs can be split with obligation to transfer only a part of the commodity
Prone to loss, mutilation, tampering, fudging of information etc.	No possibility of any such eventuality
Inherent difficulties in efficient clearing and trading in a transparent manner	Promotes an efficient clearing, Settlement and delivery system with transparency in trading of agricultural Produce
Difficult to share vital information of the WR with multiple stake holders	Easy to share vital information of the WR with multiple stake holders like Bankers, commodity exchanges, Government etc.
No uniformity of information in the receipt	Standard format as prescribed under the Act and Regulations
Not regulated	Regulated by WDRA (a Statutory Authority)
Assaying is not mandatory	Reporting the quality of goods in eNWR is mandatory
No monitoring and surveillance	Regularly monitored by WDRA

Paper Based WR/ Stock Receipt	eNWR
Problems in valid transferability of goods in case of transfer/ endorsements due to traders without legal negotiability to the warehouse receipts.	Being electronic in nature multiple transfers are easy and with due backup of W(D&R) Act 2007
Higher litigations in case of non-regulated warehouses	Litigation shall be greatly reduced

3.5 MANDATORY ISSUANCE OF eNWR BY REGISTERED WAREHOUSES

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

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

3.6 REGISTRATION OF WAREHOUSES

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

Annual registration of warehouses increased to 2184 in 2023-24 compared to 1522 warehouses in 2022-23. Several measures taken by WDRA helped in significant increase in the number of warehouses. This is about 43% increase on YoY basis. The entity wise registration numbers are given below:

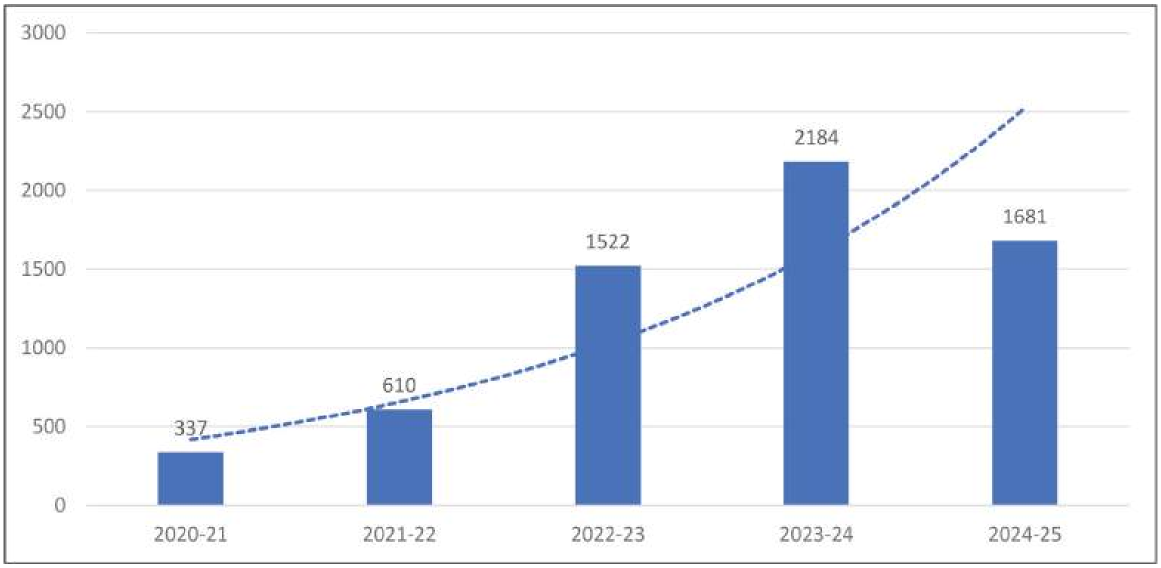
Table: 3.9 Entity wise details of Warehouses registered during 2024-25

SI.No.	Type of Entity	No. of warehouses	Capacity (in MT)
1	Company	106	1720713
2	Individual	1063	5323531
3	PACS, Co-operative & Society	42	370729

SI.No.	Type of Entity	No. of warehouses	Capacity (in MT)
4	Partnership Firm	169	1421299
5	PSU	143	686380
6	PSU-SWC	158	2079130
	Total	**1681**	**11601782**

Progress of warehouses registered from FY 2020-21 to 2024 - 25 is given as under:

Figure: 3.1 : Progress of Registration of Warehouses



Out of the warehouses registered by the Authority since inception i.e. 2011-12, 6166 warehouses with an aggregate capacity of **560.67 lakh MT** remained active as on 31.03.2025.

The state-wise and year-wise details of registration of warehouses and warehouses active registration as on 31.03.2025 are as follows:

Table 3.10

State	No. of warehouses registered														Cumulative Registration	Active as on 31.03.2025
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		
Andhra Pradesh	45	16	15	19	9	0	3	21	28	8	24	67	51	37	343	210
Assam	0	3	1	0	0	0	1	1	0	0	2	2	6	2	18	12
Bihar	0	0	2	0	2	1	2	3	5	6	28	34	9	31	123	95
Chhattisgarh	0	1	0	0	0	0	0	0	0	5	33	70	50	12	171	170
Chandigarh	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	1
Delhi	0	0	0	0	0	0	0	0	0	1	0	1	0	0	2	2
Gujarat	3	5	2	10	145	22	85	61	53	55	43	41	62	97	684	250
Goa	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	1
Haryana	15	0	0	0	8	0	2	9	6	4	14	110	20	45	233	175
Himachal Pradesh	1	0	0	0	0	0	0	0	0	0	3	0	0	0	4	3
J&K	0	0	0	0	0	0	0	0	0	0	0	1	6	3	10	10
Jharkhand	0	0	1	0	0	0	0	1	0	1	1	12	12	6	34	31
Karnataka	0	14	1	3	19	13	9	9	2	4	6	29	20	11	140	67
Kerala	11	1	8	1	0	1	3	0	3	6	2	2	1	4	43	13
Madhya Pradesh	17	20	10	53	153	102	41	198	66	46	44	374	1564	1023	3711	3081
Maharashtra	22	14	0	8	56	40	35	64	32	32	30	218	73	47	671	377
Nagaland	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1	1
Odisha	1	0	0	0	0	0	0	2	0	3	16	42	15	15	94	91
Punjab	4	9	0	1	0	0	0	8	0	5	15	2	14	27	85	61
Puducherry	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
Rajasthan	48	4	14	10	116	28	67	56	46	35	148	112	104	75	863	433
Tamil Nadu	52	0	14	128	71	5	3	126	757	81	77	222	83	157	1776	587
Telengana	0	0	0	0	2	0	7	18	2	6	23	78	50	43	229	178
Tripura	0	0	0	0	0	0	0	1	0	0	0	0	0	0	1	0
Uttarakhand	0	0	0	0	0	0	0	0	0	5	1	5	1	0	12	12
Uttar Pradesh	20	5	0	1	6	1	2	32	5	30	80	94	40	27	343	266
West Bengal	0	0	0	0	1	1	1	2	0	2	19	6	3	19	54	38
Grand Total	**240**	**92**	**68**	**234**	**588**	**214**	**261**	**612**	**1005**	**337**	**610**	**1522**	**2184**	**1681**	**9648**	**6166**

The entity-wise and year-wise details of warehouses registered and warehouses with active registration on 31.03.2025 are given as under in the table 3.11

Table 3.11

Entity	Total warehouses registered														Cumulative Registration	Total active as on 31.03 2025
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	31.03.2025	
CWC	135	25	15	3	2	5	14	87	21	81	104	28	50	28	598	346
SWCs	87	28	9	1	16	44	0	37	59	1	218	821	150	158	1629	1310
Private	18	26	14	85	500	163	246	391	202	171	211	445	1897	1333	5702	3900
PACCS/ FPOs	0	13	30	145	70	2	1	97	723	84	77	82	46	47	1417	311
APMC	0	0	0	0	0	0	0	0	0	0	0	146	41	115	302	299
Total	**240**	**92**	**68**	**234**	**588**	**214**	**261**	**612**	**1005**	**337**	**610**	**1522**	**2184**	**1681**	**9646**	**6166**

Note:-Out of the above 6166 active warehouses, 151 are cold storage

3.7 PROGRESS OF REGISTRATION OF WAREHOUSES BELONGING TO PACCS

During the year under report considering the interest shown by the Registrar of Cooperative Societies (RCS), Government of Tamil Nadu & other states, special drive was undertaken to register the "net worth positive PACCS" by organising awareness camps, registration camps, Master Trainers Programs, etc. As a result during 2024-25, 14 warehouses belonging to PACCS were registered. the interest shown and the support provided by the RCS, Additional RCS and various Joint Registrars of Cooperative Societies, Governments of Tamil Nadu, UP & AP is laudable praiseworthy.

3.8 ONLINE RENEWAL OF REGISTRATION OF WAREHOUSES

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

3.9 MONITORING AND SURVEILLANCE OF WAREHOUSES

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

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

ii. To protect the integrity of negotiable warehouse receipts.

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

3.10 GUIDELINES ON EMPANELMENT OF INSPECTION AGENCIES AND INSPECTION OF WAREHOUSES

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

1. The applicant must meet all of the following conditions in order to be considered for empanelment as an inspection agency-

   a) The applicant must be a fit and proper person.

   b) The applicant should have conducted inspections for a minimum period of three years.

   c) The applicant should have conducted a minimum of ten inspections/ audits in the previous financial year.

   d) The applicant should have conducted a minimum of thirty inspections/ audits / certifications of warehouses, firms and entities engaged in warehousing, logistics, commodity management, food storage and processing, food safety in the last three financial years.

   e) The applicant should have a minimum of three Inspecting Officers qualified to inspect warehouses and warehousemen as per the following requirements:

   i. A minimum graduate degree in science (including engineering and technology graduates), agriculture of allied sciences.

   ii. Have experience of at least five years in one or more of the following fields- storage, assaying, inspection or testing of agricultural / non-agricultural commodities, warehousing, logistics, and supply chain management.

   iii. Have conducted at least at least five inspections/audits/certifications of warehouses, firms and entities engaged in warehousing, logistics, commodity management, food storage, processing and food safety.

   iv. Should have good IT skills and conversant with working on online reporting system including email, internet etc.

   v. Should be preferably a trained and licensed assayer.

   f) The applicant should have offices in at least two of the following zones.

   i. North (Including Chandigarh, Haryana, Himachal Pradesh, NCT Of Delhi, Jammu & Kashmir, Punjab, Uttarakhand, Uttar Pradesh)

   ii. South (Including Andaman & Nicobar Islands, Andhra Pradesh, Karnataka, Kerala Lakshadweep, Puducherry, Tamil Nadu, Telangana)

iii. East (including Arunachal Pradesh, Assam, Bihar, Jharkhand, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Sikkim, Tripura, West Bengal)

iv. West (including Dadra & Nagar Haveli, Daman & Diu, Goa, Gujarat, Maharashtra, Rajasthan)

v. Central (including Chhattisgarh, Madhya Pradesh)

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

3.11 DETAILS OF THE EMPANELLED INSPECTION AGENCIES ARE GIVEN AS UNDER:

(As on 31.03.2025)

1) True Quality Certifications Private Limited, 210, Sai Ram Plaza 63 Mangal Nagar, Bhawarkuan AB Road, Indore-452001.

2) One cert International Private Limited, H-08, Mansarover Industrial Area, Mansarovar, Jaipur-302020, Rajasthan.

3) NABARD Consultancy Services Private Limited, 24, Rajendra Place, NABARD Tower, New Delhi-110025.

4) National Productivity Council, Utpadakta Bhavan, 5-6, Institutional Area, Lodi Road, New Delhi-110003.

5) Synergy Technofin Pvt. Ltd., B231, First Floor, Greater Kailash Part-1, New Delhi-110048

6) BUREAU VERITAS 72, Business Park, Ground Floor, Marol Industrial Area Cross Road, "C" MIDC, Andheri (East), Mumbai, Maharashtra 40093

7) SGNG & Associates, A-15/32, LGF, Vasant Vihar, New Delhi-110057

8) M/s. SGS India Pvt. Ltd., 4B, SGS House, Adi Shankaracharya Marg, Tagore Nagar, Vikhroli West, Mumbai Suburban- 400083

9) M/s. RIR Certification Pvt. Ltd., Office No. 323, Level-3, Tower B4, Spaze I-tech Park, Sector-49, Sohna Road, Gurugram, Haryana, Pin- 122018

3.12 PAYMENT OF FEE TO THE INSPECTION AGENCIES

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

Table 3.12

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

Note:

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

3.13 TRAINING OF INSPECTING OFFICERS AND NEW IOs ADDED DURING 2024-25

Periodic training of the Inspecting officers of the empanelled Inspection Agencies is important to apprise them of the updates in inspection systems/ specifications/ financial & other requirements, to ensure minimum competency levels /standards of performance of the Inspecting Officers; provide feedback on inspection services rendered and also to have uniformity of inspection /reporting methodology by all the empaneled Inspection Agencies (IAs).

In the FY 2024-25, WDRA conducted 4 training programmes for 9 empanelled Inspection Agencies.

Further, in view of the increased inflow of the applications for registration of new warehouses, enhanced need for monitoring of the performance of registered warehouses, spread of the geographic distribution of the warehouses to small towns & remote areas etc, and to ensure better efficiency, additional 26 inspecting officers of all the 9 empanelled Inspection Agencies were added during the FY 2024-25. WDRA has 118 active Inspecting Officers on its panel as on 31.03.2025.

3.14 STOCK INSPECTION OF WAREHOUSES

In addition to the pre-registration physical inspection of warehouses, the Authority also conducts stock inspection of the warehouses which are issuing large number of e-NWRs. IOs with requisite qualifications and experience of carrying out quantitative and qualitative audit/inspection of agricultural commodities in warehouses, as per the details received from respective IAs, were identified to carry out stock inspection of warehouses. In addition, officers of the Authority were also deputed to conduct the stock inspection, particularly, with respect to the warehouse where the surprise stock inspection was to be conducted at very short notice. During the year 2024-25, 1464 numbers of stock inspections of warehouses were conducted.

Stock inspection at Gatistvam Agri Commodity Private Limited Kesar Warehouse, Dist Junagadh, Gujarat on 26 March 2025

3.15 REGISTRATION OF REPOSITORIES WITH WDRA

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

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

The Repository system became effective from September 26,2017. The Authority also issued "Guidelines on Corporate Governance for the repositories registered for creation and management of Electronic Negotiable Warehouse Receipts" on April 23, 2019. A total of 65064 eNWRs were issued on these repositories during the year 2024-25 as per the details given below:

Table 3.13

Repository	Exchange	Non Exchange	Total
NERL	40539	19013	59552
CCRL	1142	4487	5629
Total	41681	23500	65181

Table 3.14 Performance of the Repositories during the F.Y. 2024-25

SI No.	Particulars	Name of the Repository		Total
		NERL	CCRL	
1	No. of e-NWRs issued	59552	5629	65181
2	No. of warehouse issuing e-NWR	625	233	858
3	Number of new ware houses on-boarded on repository	240	105	345
4	Number of Depositor / client accounts opened	2581	933	3514
5	No. of RPs added	0	14	14
6	No. of pledgee (Banks/Fls) on-boarded or repository	19	0	19
7	Quantity of stocks deposited against e-NWRs (in lakh MT)	11.97	3.04	15.02
8	Value of stocks deposited against e-NWRs (Rs. in crore)	6162.95	2538.69	8701.64
9	Pledge/ Loan against e-NWRs (Rs. in crore)	3293.33	979.52	4272.85

3.16 INTEGRATION OF E-NWR WITH E-NAM PLATFORM

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

The Authority has closely worked with the Department of Agriculture and Farmers Welfare for integration of e-NWR system with e-NAM, so that the farmers/holders of an e-NWR issued by a registered warehouse can sell their underlying stocks on e-NAM platform and have better price discovery. The registered warehouse is required to be declared as a market sub-yard by the State authority for trade on particular e-NAM APMC market.

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

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

About 60 warehouses in Andhra Pradesh, Rajasthan and Telangana have been declared as market sub-yard to facilitate e-NWR holder of those warehouses to trade on e-NAM platform of respective APMC mandi. Government of Haryana, under the Haryana Agricultural Produce Markets (Amendment) Act, 2020 dated March 31,2020 has notified that a warehouse/silos/cold storage registered with Warehousing Development and Regulatory Authority under the provisions of Warehousing (Development and Regulation), Act, 2007 (central Act 37 of 2007) shall be a deemed market sub-yard and the operator of such warehouse/silos/cold storage shall be a deemed licensee for the purpose of this Act.

3.17 CAPACITY BUILDING PROGRAMME IN THE WAREHOUSING SECTOR

For capacity building in the warehousing sector, training programs for the warehousemen of the registered warehouses are being regularly organized by the Authority through various Training Partner institutions. Besides, awareness programs for farmers/traders/ millers on Warehousing (Development and Regulations) Act, 2007 as well as about the benefits of the Negotiable Warehouse Receipt System are also carried out regularly. These programs were also organized during 2024-25 as per the following details.

3.17.1 AWARENESS PROGRAMS FOR FARMERS ON WAREHOUSING (DEVELOPMENT AND REGULATION) ACT, 2007 AND BENEFITS OF NWR/E-NWR SYSTEM

During the year 2024-25 the Authority organized 212 one-day awareness programs on the “benefits of NWRs system” among farmers, traders, millers, etc. in 15 States for 10869 participants These awareness programs were organized through various expert institutions like CCSNIAM Jaipur, ICM Bhopal, URICM Gandhinagar, ICM Madurai, ICM Hyderabad, RICM Chandigarh, MICM Bhubaneswar, IGICM Lucknow, AUJ Jodhpur, VAMNICOM Pune, ICM Thiruvananthapuram, DGICM Nagpur, NICM Chennai and NRICM Kalyani, ICM Guwahati, NIPHM Hyderabad, ICM Jaipur, ICM Pune, ICM Kannur, Kerala Agricultural University, Banda University of Agricultural & Technology etc. Details of awareness programs organized during 2024-25 are given below:

Table 3.15 Farmers Awareness Program (FAP) F.Y. 2024-25

S.No	Name of the Institute	Program conducted during FY 2024-25	No of farmers benefitted
1	Institute of Cooperative Management (ICM), Bhopal	6	300
2	Institute of Cooperative Management (ICM), Hyderabad	17	858
3	Institute of Cooperative Management (ICM), Madurai	10	500
4	Indira Gandhi Institute of Cooperative Management (IGICM), Lucknow	10	500
5	Madhusudan Institute of Cooperative Management (MICM), Bhubaneshwar	08	401
6	Natesan Institute of Cooperative Management (NICM), Chennai	14	740
7	Regional Institute of Cooperative Management (RICM), Chandigarh	13	701
8	Udaybhansinghji Regional Institute of Cooperative Management (URICM), Gandhinagar	11	600
9	Ch. Charan Singh National Institute of Agricultural Marketing (CCS NIAM), Jaipur	17	870
10	Netaji Subhash Regional Institute of Cooperative Management (NSRICM), Kalyani , West Bengal.	14	732

S.No	Name of the Institute	Program conducted during FY 2024-25	No of farmers benefitted
11	Regional Institute of Cooperative Management (ICM),Bangalore	6	305
12	Dhananjayrao Gadgil Institute of Cooperative (DGICM), Nagpur	5	259
13	Institute of Cooperative Management (ICM), Pune	5	269
14	Institute of Cooperative Management (ICM), Jaipur	6	300
15	Institute of Cooperative Management (ICM), Thiruvananthapuram	15	750
16	Institute of Cooperative Management (ICM), Dehradun	8	410
17	Institute of Cooperative Management (ICM), Guwahati	11	555
18	National Institute Of Plant Health Management (NIPHM), Hyderabad	15	750
19	Institute of Cooperative Management (ICM), Kannur	18	919
20	Agriculture University of Jodhpur (AUJ), Rajasthan	1	50
21	Banda University of Agriculture and Technology, U.P.	1	50
22	Kerala Agricultural University	1	50
	Total Programs Conducted	**212**	**10869**

The progressive achievement under this activity since the inception of the Authority is as given in the table below. In all 1651 programs have been organized and 82849 farmers have participated in them

Table 3.16

SI. No.	Year	No. of Programmes conducted	No. of Farmers/ Traders/ Millers Participated
1.	2011-12	04	200
2.	2012-13	96	4800
3.	2013-14	138	6900
4.	2014-15	85	4250
5.	2015-16	95	4750

Sl. No.	Year	No. of Programmes conducted	No. of Farmers/ Traders/ Millers Participated
6.	2016-17	98	4900
7.	2017-18	97	4850
8.	2018-19	114	5700
9.	2019-20	115	5750
10.	2020-21	151	7550
11.	2021-22	177	8874
12.	2022-23	258	12992
13.	2023-24	223	11333
14	2024-25	212	10869
	Total	**1863**	**93,718**

Pictures of One-day Farmers Awareness Programs conducted by various Training partners during FY 2024-25

3.17.2 TRAINING OF WAREHOUSEMAN / WAREHOUSE MANAGERS

In order to enhance the capacity of the warehouse managers in running the warehouses effectively and efficiently, the Authority has been organizing 5 days training program for the warehouse managers of the registered warehouses through its identified partner training institutions, which has been revised to 03- days in-house training program since January, 2024. During the training programs, the warehouse managers are apprised in detail about the aims, objectives & salient features of the Warehousing (Development and Regulation) Act, 2007, purpose and procedure of accreditation of warehouses, registration of warehouses, scientific storage of agricultural commodities, insect pest management, warehousing management, financing of negotiable warehouses receipts and insurance of warehouses and goods.

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

During 2024-25, 16 training programs were organized through the ICM MADURAI, CWC Bhopal, ICM Hyderabad, DGICM, Nagpur & MICM Bhubaneshwar in which 545 warehouse managers of registered warehouses were trained as detailed below.

Table 3.17 Total- 03- Days Program

S.No	Name of the Institute	Program conducted during FY 2024-25	No of participants benefitted
		03- Days Training Program Total	03- Days Training Program Total
1	ICM MADURAI	7	238
2	CWC Bhopal	1	40
3	ICM Hyderabad	5	167
4	DGICM, Nagpur	2	76
5	MICM Bhubaneshwar	1	24
	Total	**16**	**545**

The progressive achievement under this activity since inspection of the Authority is as follows wherein 143 training programmes with total of 4799 participants have been organized upto the year 2024-25

Table 3.18

SI. No.	Year	Number of the institution	Number of the institution programs organized	Number of Number of participants
1.	2011-12	CCS, NIAM, Jaipur	02	65
2.	2013-13	Dr. MCR Institute, Hyderabad; and CCS NIAM- Jaipur	04	131
3.	2013-14	Dr. MCR Institute, Hyderabad, CCS NIAM- Jaipur; and CWC Hapur	11	414
4.	2014-15	IGMRI, Hapur	10	354
5.	2015-16	CCSNIAM, Jaipur (03) and CWC, IGMRI, Hapur (01)	04	96
6.	2016-17	CWC, IGMRI, Hapur (04) and CCSNIAM, Jaipur (04)	08	211
7.	2017-18	CWC, IGMRI, Hapur (03) and CCSNIAM, Jaipur (02)	05	127
8.	2018-19	CWC (04), CCS NIAM (05)	09	265
9.	2019-20	CWC (04), CCSNIAM (08) and NCCT (02)	14	455
10.	2020-21	CWC (01), CCSNIAM (02), NCCT (08) and NCDC LINAC (03)	14	526
11.	2021-22	CWC (02), CCSNIAM (03), NCCT (05) and NCDC LINAC (03)	13	485
12.	2022-23	CCCS NIAM (03), NIPHM (2), NIPHM (2), NCCT (9), NCDC, LINAC (02) and AUJ (01)	17	715
13.	2023-24	ICM Madurai (07), ICM Bhopal (1), CWC Bhopal (3), NCDC (1), NIPHM (2), SKNAU (1), ICM, Hyderabad (1)	16	410
14	2024-25	ICM MADURAI (7), CWC Bhopal (1), ICM Hyderabad (5), DGICM Nagpur (2), MICM Bhubneswar (1)	16	545
	Total		**143**	**4799**

Pictures of Warehousemen Training Programs conducted by various Training partners during FY 2024-25

3.17.3 ASSAYING TRAINING PROGRAMME

WDRA has also started 05- days Assaying Training Programmes (ATPs) to gradually develop a trained cadre of personnel conversant with assaying techniques which has been revised to 03- days in-house training program since January, 2024. This has been done based on feedback from the warehousing sector. 20 Assayers Training programs were conducted during year 2024-25 through ICM Jaipur, NIPHM Hyderabad, AU Jodhpur, ICM Madurai, CCS NIAM, IGMRI, Ludhiana, Hyderbad, Hapur and ICM Bhopal benefitting around 296 participants.

Ttable 3.19 (Total- 03- Days Program)

S.No	Name of the Institute	Program conducted during FY 2024-25	No of participants benefitted
		03- Days Training Program Total	03- Days Training Program Total
1	NIPHM Hyderabad	1	16
2	ICM Bhopal	1	40
3	CCS Niam, Jaipur (MP)	3	61
4	ICM Jaipur	1	40
5	ICM Madurai	9	278
6	VAMNICOM, Pune	2	32
7	IGMRI, (Ludhiana)	1	15
8	IGMRI, (Hyderabad)	1	4
9	IGMRI, Hapur	1	4
	Total	**20**	**490**

Pictures of Assaying Training Programs conducted by various Training partners during FY 2024-25


3.18 ORGANIZATION OF OUTREACH PROGRAMMES, SEMINARS AND EXECUTION OF MOUs

3.18.1 OUTREACH PROGRAMMES

Many outreach programs were conducted all over India to disseminate the image of WDRA far and wide. Glimpses of a few conducted during 2024-25 are given below:

Table 3.20

S.No.	Details of the Outreach Programme	Location	Date/s of the Programme
1	Launch of Credit Guarantee Scheme for eNWR based pledge financing (CGS-NPF)	At Bharat Mandapam, New Delhi	16.12.2024
2	Visit to Khammam, Telangana for Registration of cold storage located in Khammam district	Outreach program organized by WDRA at Khammam (Telangana)	07.03.2025
3	Agri Expo-2025 Exhibition at Jobner (Rajasthan)	Jobner, Rajasthan	10.03.2025 to 11.03.2025
4	Visit to Kerala SWC for training & outreach programme	Outreach program organized by WDRA at Kochi & Kerala	10.03.2025 to 12.03.2025
5	VC meeting was organized with Odisha State Warehousing Corporation (OSWC) to create awareness about WDRA eco-system and WH registration process. Total 21 participants attended the VC including representatives of OSWC, CWC and Odisha State Marketing Board	Outreach program organized through VC from WDRA office	11.03.2025
6	Visit to MPSWLC, Bhopal for outreach programme	Outreach program organized by WDRA at Bhopal (MP)	18.03.2025 to 21.03.2025
7	Pusa Krishi Vigyan Mela 2025, Exhibition at Pusa, New Delhi	Pusa, New Delhi	22.02.2025 to 24.02.2025
8	Visit to GSWC, Ahmadabad for outreach programme	Outreach program organized by WDRA at Ahmedabad (Gujrat)	26.03.2025 to 28.03.2025

CHAPTER-IV

PLEDGE FINANCE

4.1 INTRODUCTION

As envisaged in the statement of objectives of the Warehousing (Development and Regulation) Act, 2007, WDRA is striving to promote pledge finance against e-NWRs among various stakeholders viz. farmers, traders, banks etc. Presently, Electronic Negotiation Warehouse Receipt (eNWR) is the only negotiable warehouse receipt in the country. The W (D&R) Act, 2007, mandates that only WDRA registered warehouses in the country can issue NWRs. Various legal protections are extended to the holders of the e-NWR. WDRA is mandated to protect the interest of depositors and also to improve fiduciary trust among the stakeholders.

4.2 INTEREST SUBVENTION

Govt. of India has extended the benefit of interest subvention to small and marginal farmers having Kisan Credit Card (KCC) for a period of up to six months after harvest, if the produce is stored in warehouses registered with Warehousing Development regulatory Authority (WDRA) against negotiable warehouse receipts (NWRs), at the same rate as available for crop loans/ working capital loans (i.e., 7%). This scheme can benefit the farmers with KCC accounts in getting post-harvest credit against e-NWR and to manage their liquidity issues.

4.3 PLEDGE CREATION ON PROCESS REPOSITORY SYSTEM

The process of pledge creation on repository system is as under:-

- Depositor goes to WDRA registered warehouse for depositing commodity.
- After assaying of stocks, warehouseman accepts the stock for deposit.
- Warehouseman issues eNWR/eNNWR/NNWR to the Depositor.
- Depositor submits loan requisition to Bank.
- Bank seeks confirmation of details mentioned in eNWR from the warehouseman.
- After confirmation from warehouseman, bank marks digital lien on eNWR.
- Bank disburses loan to depositor.

4.4 ON BOARDING OF BANKS WITH REPOSITORIES

The numbers of banks onboarded with WDRA's repositories has shown a sharp increase in the year under report.

Details of the number of banks/financial institutions on boarded on WDRA's repositories (NERL/CCRL or on both) are given below:

Table 4.1 Number of banks/FIs On boarded on WDRA Repositories

S. No.	Category	Total No. of banks	No. of banks on-boarded	No . of banks to be on-boarded
1	Public Sector Banks	12	12	0
2	Pvt. Sector Banks	21	16	5
3	Regional Rural Banks	43	23	20
	Total	**76**	**51**	**25**

4.5 OUTREACH PROGRAMMES TO PROMOTE PLEDGE FINANCE

To popularize and spread awareness about e-NWR, various outreach programmes were conducted by WDRA officials in different parts of the country.

(i) CONFERENCE WITH BANKS TO PROMOTE PLEDGE FINANCE AGAINST E-NWR

A conference was held by WDRA on 25th July 2024 at NABARD head office, Mumbai for promotion of e-NWR based pledge financing, e-Kisan Upaj Nidhi portal (eKUN) and Credit Guarantee Scheme for e-NWR based pledge financing (CGS-NPF). The conference was well attended by Officers of Public Sector Banks, Private Sector Banks, RRBs, IBA, NABARD and Repositories besides WDRA Officers.

Further to promote e-Kisan Upaj Nidhi portal various meetings were held with District Development Managers (DDMs) of NABARD posted across the country.

(ii). Credit Guarantee Scheme for e-NWR based pledge Financing (CGS-NPF)

Credit Guarantee Scheme for e-NWR based Pledge Financing (CGS-NPF) was aunched by Hon'ble Union Minister of Consumer Affairs, Food and Public Distribution and New & Renewable Energy, Shri Pralhad Joshi on 16.12.2024 This scheme provides a corpus of Rs 1,000-crore for post-harvest finance availed by farmers against electronic negotiable warehouse receipts (e-NWRs) after depositing commodities in Warehousing Development and Regulatory Authority (WDRA) accredited warehouses.

Credit guarantee schemes are expected to enhance the availability and accessibility of finances for the targeted beneficiaries, as they play an important role in economic growth. GoI from time to time launched various credit guarantee schemes for various sectors like Micro and Small Enterprises, startups, Micro Financial Institutions, Education loans, PM Mudra loans, etc.

2. The credit guarantee scheme for e-NWR based pledge Financing is the demand from various stakeholders especially the banking sector. RBI Governor also highlighted the absence of a credit guarantee scheme covering e-NWR based pledge finance, while replying to a letter from Hon'ble Minister, CA,F&PD. The credit guarantee scheme will definitely serve to increase post-harvest lending against e-NWRs and thereby play a role in improving farmers' income.

3. At present total agriculture credit, which is predominantly pre-harvest finance, is about Rs. 22 Lakh crores whereas pledge finance (post-harvest finance) is hovering around Rs. 35,000 crores only. Evidently, there is considerable room for improvement in post-harvest finance. The prevailing low level of pledge finance results in distress sale and non-remunerative prices for the farm produce.

4. Prime objective of the scheme is to encourage banks to extend pledge finance against e-NWRs. This scheme is expected to increase the post-harvest finance and enhance credit flow to the farming sector, thereby avoiding distress sale and realizing better remunerative prices for the farm produce

5. This scheme is majorly focused on Small and Marginal Farmers, FPOs, Women, SC, ST and Divyangjan (PwD) farmers, farmer cooperatives and other farmers. Besides, Traders, MSMEs are also benefited under this scheme.

6. Salient features of Credit Guarantee Scheme for e-NWR based pledge Finance (CGS-NPF) is as follows:

Total Corpus	Rs. 1000 Crores
Coverage	Loans up to Rs. 75 lakhs for agricultural purpose and Loans up to Rs. 200 Lakhs for nonagricultural purpose.
Eligible Institutions	All scheduled banks and all cooperative banks
Eligible Borrowers	Small and Marginal Farmer (SMF)/ Women/SC/ST/PwD Farmers, other farmers, MSMEs, Traders, FPOs and Farmer cooperatives.
Risks covered	Credit and warehouseman risk
Guarantee Fee	0.4% p.a. for farmers and 1% p.a. for non-farmers
Guarantee coverage	85% for loans up to Rs. 3L and 80% for loan between 3 to 75 lakhs for small and marginal farmers/women/SC/ST/PwD and 75% for other borrowers.

Settlement of claim*

Sr.	Eligible claim	1st installment of claim (% of default amount)	2nd installment of claim (% of default amount)
a.	Upto Rs. 75 Lakhs	75%	25%
b.	Above Rs. 75 Lakhs and upto Rs. 2 crore	60%	40%

* Settlement of the guarantee claim of the banks would be done in two stages.

Prior to the launch of CGS-NPF, a panel discussion had been organized on the "Role of pledge finance/post-harvest finance in improving farmers' income".

Sh. Mukesh Kumar Jain, the then Member, WDRA moderating panel discussion

4.6 MEETINGS WITH BANKS

WDRA has been directly interacting with banks to persuade them to usher in more post-harvest finance against digital negotiable warehouse receipts i.e., the eNWR issued by WDRA registered warehouses. Various meetings were held with many banks to promote pledge finance against eNWRs.

4.7 MOU WITH BANKS

(i) WDRA and Indian bank exchanged MoU to promote pledge finance against eNWRs in the country on 19.08.2024.

4.8 INTIATIVES BY MINISTRIES TO PROMOTE PLEDGE FINANCE

Dept. of Financial Services (DFS) vide letter No.3/67/2022-AC dated 25.01.2023 had advised all Public Sector Banks to consider the feasibility of designing a loan product on lines of the "SBI produce marketing loan". DFS in another letter No. 3/67/2022-AC dated 17.01.2023 advised conveners of SLBCs to include pledge finance against eNWR as a permanent agenda in its meetings.

Considering the benefits of eNWR and WDRA regulation, RBI on 29/04/2021 has extended the priority sector limit for loans against pledge/hypothecation of agricultural produce (including warehouse receipts) for a period not exceeding 12 months from Rs. 50 Lakhs to Rs. 75 Lakhs for eNWRs where as for other warehouse receipts it is capped at Rs. 50 Lakhs.

4.9 INITIATIVES BY BANKS TO PROMOTE PLEDGE FINANCE

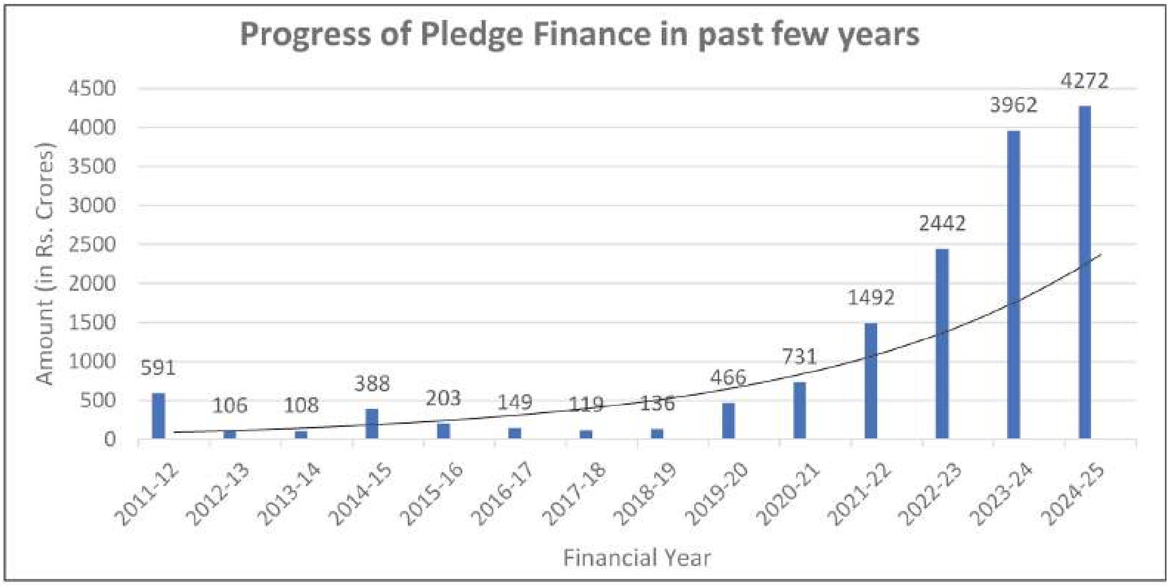
SBI had launched a product called "Produce Marketing Loan (PML)" to farmers against eNWR issued by WDRA registered warehouses with attractive feature like Nil processing fee, lower rate of interest, waiver of collateral Security.

4.10 GROWTH OF PLEDGE FINANCE

WDRA registered warehouses have issued more than 5 lakh NWR/e-NWRs so far. Several banks are extending pledge loan against e-NWRs and the growth of pledge finance is substantial. It shows the trust of the banks and depositors on e-NWR system.

Progress of Pledge Finance against NWR/eNWR in the past few years is as under:-

Figure 4.1

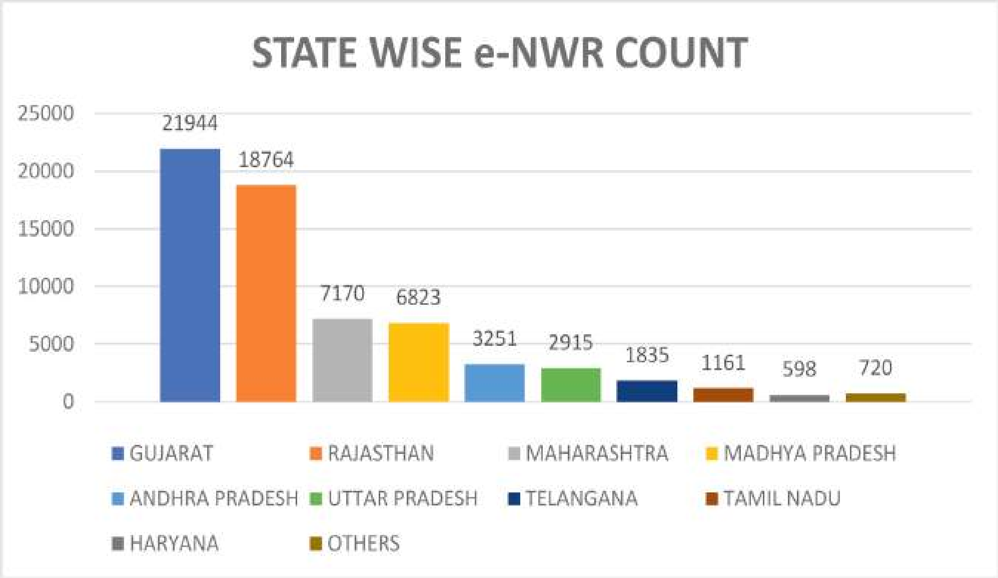


State-wise details of e-NWR issued during FY 2024-25 are tabulated as under:-

State Name	No. of eNWR Issued	Estimated Value (in lakhs)	Quantity(Qtl)
ANDHRA PRADESH	3251	134618.22	926817
BIHAR	53	2203.02	93508
CHHATTISGARH	33	1592.08	48963
GUJARAT	21944	115841.49	2296415
HARYANA	598	22832.79	517558
KARNATAKA	491	23704.01	199236
KERALA	51	2109.03	11240
MADHYA PRADESH	6823	170779.27	4313280
MAHARASHTRA	7170	63768.27	1045547
ODISHA	14	1328.89	9642
PUDUCHERRY	19	310.86	6224
PUNJAB	59	13472.42	354593
RAJASTHAN	18764	207817.88	3137304
TAMIL NADU	1161	30372.86	619390
TELANGANA	1835	30413.13	372503
UTTAR PRADESH	2915	49000.03	1073339
Grand Total	**65181**	**870164.27**	**15025560**

State-wise percentage count of eNWR issued during FY 2024-25 is as under:-

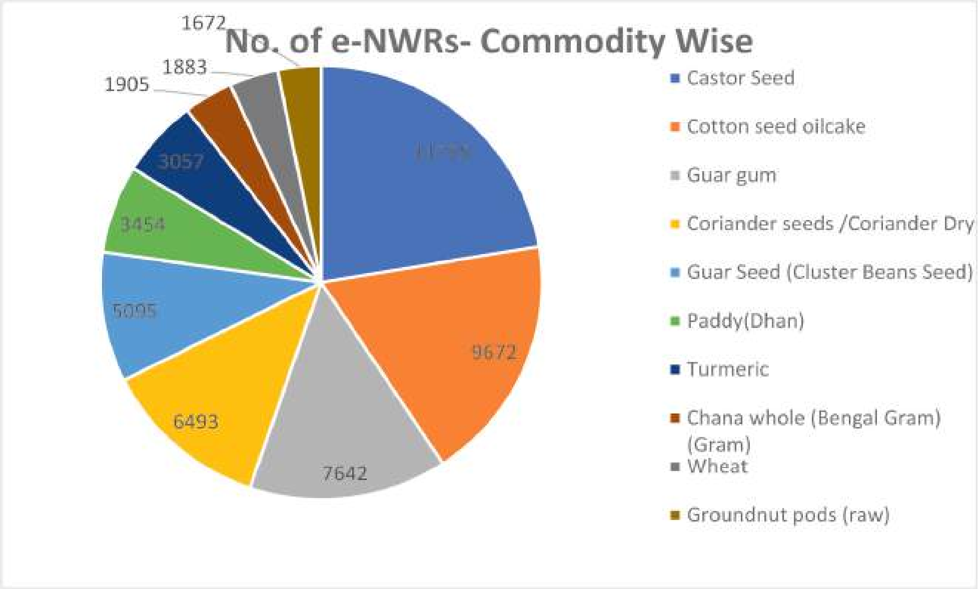
Figure 4.2 Count of e-NWR FY 2024-25



Major Commodity-wise details of e - NWRs issued during FY 2024-25 are as under:-

Figure 4.3

As per trailing mail, verification work to be processed from dated 09.07.2025 to till completion on full day or second half on regular basis.



CHAPTER-V

ACHIVEMENTS OF WDRA FOR 2024-25

5.1 Credit Guarantee Scheme on eNWR based pledge finance: - The credit guarantee scheme for e-NWR based pledge finance was approved by the Govt. of India. After that, this scheme was launched by Shri Pralhad Joshi, Hon'ble Minister of Consumer Affairs, Food and Public Distribution and New & Renewable Energy on 16.12.2024 at Bharat Mandapam, New Delhi. This scheme provides a corpus of Rs.1,000/- crore for post-harvest finance availed by Small and Marginal Farmer (SMF)/ Women/SC/ST/PwD Farmers, other farmers, MSMEs, Traders, FPOs and Farmer cooperatives against electronic negotiable warehouse receipts (e-NWRs) after depositing commodities in Warehousing Development and Regulatory Authority (WDRA) accredited warehouses.

Launch of Credit Guarantee Scheme by Shri Pralhad Joshi, Hon'ble Minister of Consumer Affairs, Food & Public Distribution and New & Renewable Energy on 16.12.2024

The credit guarantee schemes are expected to enhance the availability and accessibility of finances for the targeted beneficiaries, as they play an important role in economic growth. The credit guarantee scheme for e-NWR based pledge Financing is in demand from various stakeholders, especially the banking sector. The credit guarantee scheme will serve to increase post-harvest lending against e-NWRs and thereby, play a significant role in improving farmers' income.

This scheme majorly focuses on Small and Marginal Farmers, Women, SC, ST and Divyangjan (PwD) farmers with a minimal guarantee fee. Besides, small traders (MSMEs), FPOs are also benefited under this scheme. Loans extended to small and marginal farmers up to Rs. 75 Lakhs will have coverage of 80 to 85% and loans extended to MSMEs/FPO 's / traders up to Rs. 200 Lakhs will have coverage upto 75% under the scheme.

Salient features of Credit Guarantee Scheme for e-NWR based pledge Finance (CGS-NPF) is as follows:

<table>
<tr><td>Total Corpus</td><td>Rs. 1000 Crores</td></tr>
<tr><td>Coverage</td><td>Loans up to Rs. 75 lakhs for agricultural purpose and Loans up to Rs. 200 Lakhs for nonagricultural purpose.</td></tr>
<tr><td>Eligible Institutions</td><td>All scheduled banks and all cooperative banks</td></tr>
<tr><td>Eligible Borrowers</td><td>Small and Marginal Farmer (SMF)/ Women/SC/ST/PwD Farmers, other farmers, MSMEs, Traders, FPOs and Farmer cooperatives.</td></tr>
<tr><td>Risks covered</td><td>Credit and warehouseman risk</td></tr>
<tr><td>Guarantee Fee</td><td>0.4% p.a. for farmers and 1% p.a. for non-farmers</td></tr>
<tr><td>Guarantee coverage</td><td>85% for loans up to Rs. 3L and 80% for loan between 3 to 75 lakhs for small and marginal farmers/women/SC/ST/PwD and 75% for other borrowers.</td></tr>
<tr><td>Settlement of claim*</td><td><table>
<tr><td>Sr.</td><td>Eligible claim</td><td>1st installment of claim (% of default amount)</td><td>2nd installment of claim (% of default amount)</td></tr>
<tr><td>a.</td><td>Upto Rs. 75 Lakhs</td><td>75%</td><td>25%</td></tr>
<tr><td>b.</td><td>Above Rs. 75 Lakhs and upto Rs. 2 crore</td><td>60%</td><td>40%</td></tr>
</table></td></tr>
</table>

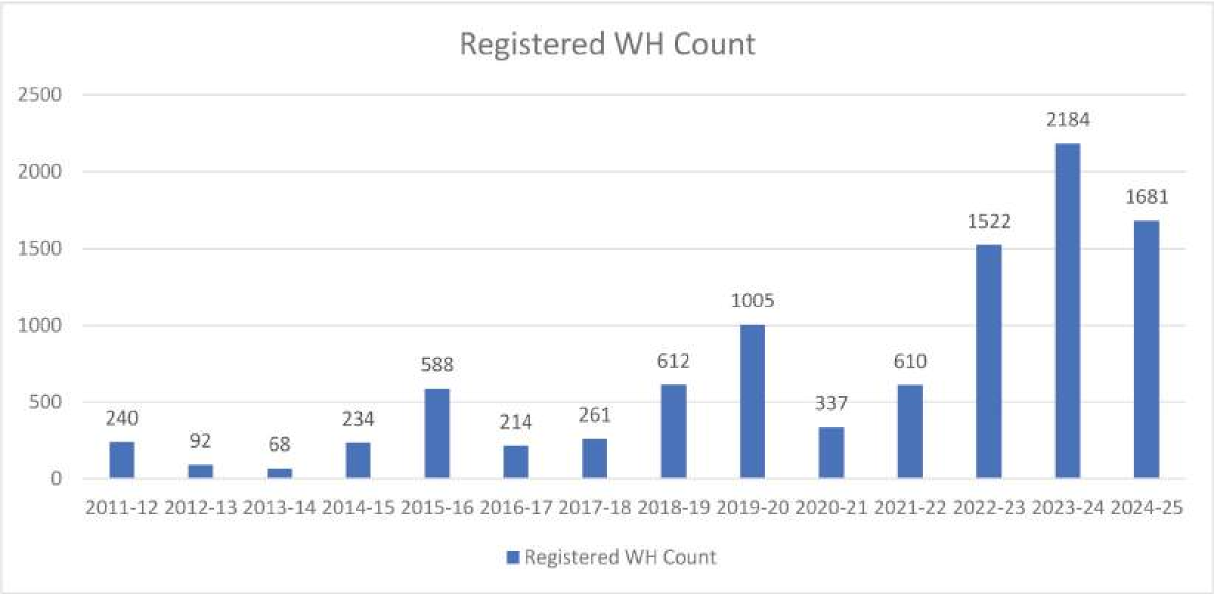
Subsequently, Gazette Notification was issued on 13.02.2025 regarding Credit Guarantee Scheme for eNWR based Pledge Financing (CGS-NPF) Operational Guidelines for the purpose of providing credit guarantees to loans extended by Eligible Lending Institutions (ELIs) to finance e-Negotiable Warehouse Receipt (e-NWR) based pledge loans.

Onboarding of banks with NCGTC has started and as on 31-03-2025, 8 banks have been onboarded.

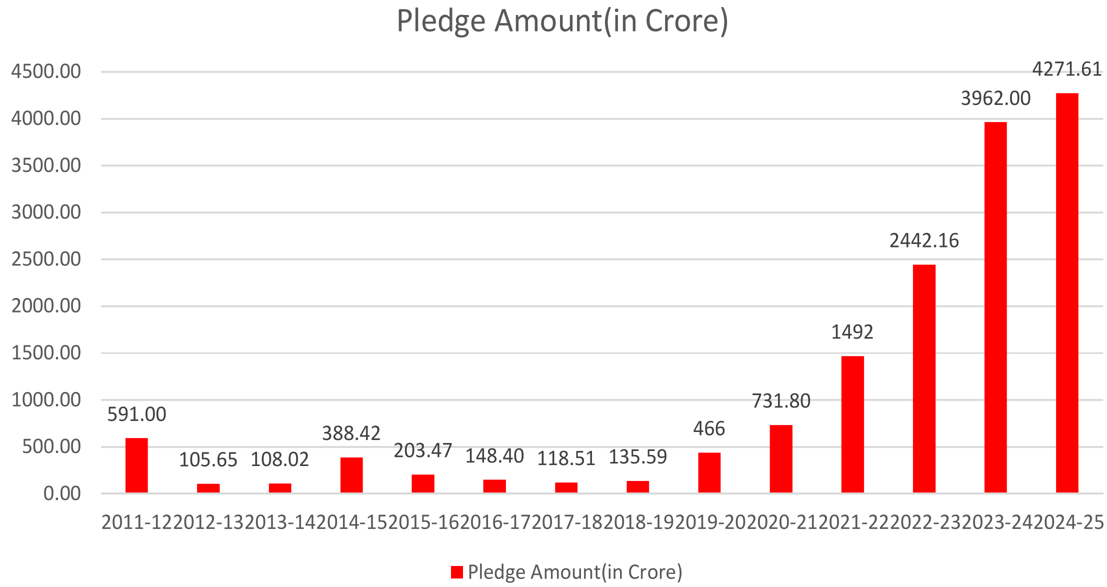
5.2 The significant achievements/activities of WDRA for the Financial Year 2024-25:

Name of Activity	Achievements for the Financial Year 2024-2025
No. of WDRA registered warehouses	1681
No. of eNWRs issued	65181
Amount of Loan against eNWR (Rs. In Crore)	4271.61
Quantity of commodities of deposited against eNWRs (Qty in Lakh Ton)	15.02
Value of commodities of deposited against eNWRs (Rs. in Crore)	8701.58
No. of Farmers Awareness Programmes	212
No. of Farmers participated	10869
No. of Training for Warehouse Managers	16
No. of Participants (Warehouse Managers)	545
No. of Assaying Training Programmes	20
No. of Pariticipants (Assayers)	490
No. of Physical and Stock Inspections done through empanelled third party inspection agencies	3611 (2286+1325)

NO. OF WAREHOUSES REGISTERED (YEAR WISE)



PLEDGE AGAINST E-NWR ISSUED (YEAR WISE)



5.3 Reforms undertaken by WDRA:

- **Vide Gazette Notification dated 05.06.2024.** The Authority may itself function as a repository or register one or more entities as repository, for creation and management of electronic negotiable warehouse receipts.
- **WDRA rationalized dynamic security deposits requirement.** Now, dynamic security deposit requirement for registration of warehoused with WDRA is reduced substantially from existing 3% to 1% in the first slab and also reduced in other slabs as shown in the Para 4 (b) of Gazette notification dated 12.07.2024 of security deposit requirements.
- **Simplification of procedure:** Earlier there were two different applications for registration separately for Individual and Non-individual warehouseman. Now, for simplification of procedure, both applications have been combined in single application for both these categories. This resulted in single point of access with simple process for warehouse registration, reduced application form size, user friendly process.
- **Warehousing (Development and Regulation)** Registration of Warehouses Rules, 2017 amended to operationalize Contingency Plan as per Gazette Notification issued on 17.02.2025.
- An Memorandum of Understanding was signed between Warehousing Development and Regulatory Authority on 19.08.2024 at WDRA office to promote pledge finance against e-NWRs (electronic Negotiable Warehouse Receipts) in the country, which will facilitate farmers and traders in getting loans with no additional collateral at attractive rates of interest.

An MoU was exchanged between Shri T.K. Manoj Kumar, the then Chairperson, WDRA and

Shri Bijay Kumar Sarangi, General Manager, Indian Bank in the presence of Shri Mukesh Kumar Jain, the then Member, WDRA, Shri Naveen Barolia, Deputy Director(M&C), Shri Sai Pradeep, Assistant Director(SAO), WDRA, Shri Waseem Ahmad, DGM, Indian Bank and other officers of WDRA.

(vi) IT Development:

The Authority has engaged a System Integrator to deploy IT applications for internal automation and business process optimization which includes design, development, implementation, operation and maintenance of WDRA web portal version 2.O. The upgraded portal will feature:

- Registration/Renewal/Surrender/Cancellation;
- Inspection;
- Insurance;
- Security Deposit Management;
- Management Information System;
- Surveillance and Monitoring System;
- Grievance Redressal and Dispute Resolution System; and
- Internal automation for Finance, Training and Awareness.

(vii) Notification of Agricultural and Non-Agricultural Commodities:

As per Warehousing (Development and Regulation) Registration of Warehouses Rules 2017, 10 more agricultural commodities have been notified vide Gazette Notification dated 02.07.2024, which shall be stroed in a registered warehouse as specified in the below table:

TABLE

S.No.	Name of the Commodity
1	Barnyard Millet
2	Browntop Millet
3	Foxtail Millet
4	Ginger Seed
5	Jack Fruit seed
6	Kodo Millet
7	Little Millet
8	Proso Millet
9	Raw Arrowroot Powder
10	White Peas

The commodities specified in said Table shall comply with the qualitative specifications or standards of the AGMARK or Bureau of Indian Standards or Food Safety and Standards Authority of India. In case,standards of AGMARK or Bureau of Indian Standards or Food Safety and Standards Authority of India do not exist for these commodities, quality standards laid down by the Central Government or State Governments or Governmental bodies shall be applicable.

For the commodities requiring chemical or allied laboratory analysis, all AGMARK laboratories, all accredited laboratories notified by the National Accreditation Board for Testing and Calibration Laboratories and laboratories recognised by the Bureau of Indian Standards and Food Safety and Standards Authority of India are authorised for laboratory testing.

In addition, the Central Government or the State Government laboratories and other laboratories recognised by them may conduct testing of the said commodities.

The Authority has so far notified 167 agricultural & horticulture commodities including cereals, pulses, oilseeds, vegetable oils, spices, edible nuts, rubber, tobacco, tea, coffee, makhana, potato, onion, garlic, ginger, turmeric, apple, raisins, etc. ad 9 non-agricultural commodities such as aluminum, copper, nickel, lead, zinc, tin, brass, steel and iron ore have also been notified.

5.4 Exhibition/ Fair:

(i) WDRA participated in the Kishan Mela/Agri Expo 2025, organized by SKN Agriculture University, Jobner-Jaipur, Rajasthan, from March 10, 2025 to March 11, 2025. The expo attracted a diverse audience, including farmers, students, FPOs, PACCS, warehousemen, and warehouse aspirants.

WDRA's stall was a major draw, attracting 635 visitors and were awarded First Prize for having the maximum number of visitors to our stall during the event. This participation showcased WDRA's initiatives and strengthened our connection with stakeholders in the agricultural sector.


श्री कर्ण नरेन्द्र कृषि विश्वविद्यालय, जोबनेर

प्रसार शिक्षा निदेशालय

एग्री एक्सपो – 2025

(प्रमाण - पत्र)

प्रमाणित किया जाता है कि श्री/श्रीमती/सुश्री Warehousing Development & Regulatory Authority New Delhi जिला .... को प्रसार शिक्षा निदेशालय, जोबनेर द्वारा आयोजित राज्य स्तरीय एग्री एक्सपो – 2025 (प्रदर्शनी/प्रतियोगिता) में भाग लिया तथा First स्थान प्राप्त किया।

दिनांक : 10-11 मार्च, 2025

निदेशक
प्रसार शिक्षा निदेशालय

(ii) WDRA participated in PUSA Krishi Vighan Mela 2025 from Febrauary 22, 2025 to February24, 2025. WDRA stall visited by 505 nos. of visitors Including Farmers, Warehousemen, Warehouse aspirants etc.


WDRA
निधि (ई-किउनि)
Nidhi (e-KUN)
WDRA

CHAPTER-VI

ORGANISATINAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE

6.1 ORGANISATIONAL MATTERS OF THE WDRA

The sanctioned strength of WDRA as well as the posts filled up as on 31st March, 2025 remained as under

S.No	Designation of posts sanctioned	No. of posts sanctioned	No. of posts filled up as on 31st March, 2025
1	Joint Secretary	1	1
2	Director	2*	2
3	Under Secretary	2	2
4	Deputy Director	9	3
5	Principal Private Secretary	1	1
6	Assistant Director	8	8
7	Section Officer	1**	1
8	Assistant Level 7	11	8
9	Assistant Level 6	1	1
10	Accountant	1	1
11	Private secretary	2	2
12	Staff Field Officer	1	1
13	PA/Steno	2	1
14	Driver	1	1
	Total	**43**	**33**

*One post of Director (IT) was deemed abolished as on 31.03.2025, revival of which has been approved by MoF(DoE, I.D.Note No. 12(2)/CA/F&PD,2025/E.Coord.I/Phy. Dated 08.04.2025)

** One post of Section Officer (Technical) has been deemed abolished by MoF (DoE, I.D.Note No. 12(2)/CA/F&PD,2021/E.Coord.I (300494990) Dated 08.04.2025).

6.2 VIGILANCE OVER VIEW IN THE AUTHORITY

Shri Jeetesh Sharma, Director (Administration & Finance) is functioning as the Chief Vigilance Officer of the Authority. No vigilance case was either contemplated during the year or remained pending in the Authority as on 31.03.2025.

6.3 IMPLEMENTATION OF RTI ACT, 2005 IN THE AUTHORITY

During FY 2024-25, Shri Jeetesh Sharma, Director (Administration & Finance) continued as Central Public Information Officer (CPIO) throughout the year 2024-25. The charge of Central Assistant Public Information Officer (CAPIO) was held by the then Deputy Director (AF&C), Ms. Navneet Sandhu till 12.08.2024. Subsequently, Shri Manish Kumar Jain, Under Secretary (A&F) was nominated the CAPIO w.e.f. 13.08.2024. Initially, Shri Dheeraj Sahu, the then Joint Secretary and later Shri Anirudh Kumar, Joint Secretary functioned as the Appellate Authority during FY 2024-25. This information has been displayed on the website of the Authority for the information of general public. A total number of 12 references under RTI Act were received during the year 2024-25 and timely information was provided. One first appeal was also received during the FY 2024-25 and same was disposed of within timelines.

6.4 OFFICIAL LANGUAGE IMPLEMENTATION

(i) Quarterly meetings to review the implementation of Official Language in the Authority were held under the Chairmanship of the Joint Secretary, WDRA on 22nd May, 2024, 20th September, 2024, 23rd December, 2024 and 21st March, 2025.

(ii) Official Language Department, Ministry of Home Affairs had formed a South Delhi-110003 NARAKAS group for the Central Government offices situated in South Delhi. Half yearly meetings of the NARAKAS were held under the Chairmanship of DG, IIMC (Indian Institute of Mass Communication) on 26.06.2024 and 22.11.2024 and annual conference was held on 14.02.2025 at IIMC.

(iii) Official language workshops were organized on 06.06.2024, 19.09.2024, 26.09.2024, 27.12.2024 & 28.03.2025.

(iv) Hindi Pakhwada was organized in the Authority during the fortnight 14th September to 03rd October 2024. The Pakhwada started by taking a pledge. Hindi noting drafting and official language competition, essay writing competition, translation and general knowledge competition, shudh lekha competition, self-recitation competition, elocution competition, questionnaire competition etc. were held among staff members and prizes were distributed to motivate the staff.

Rajbhasha Pledge

Rajbhasha Shudh Lekha Competition

Rajbhasha Essay Writing Competition

Rajbhasha Questionnaire Competition

Rajbhasha Karyashala

6.5 CELEBRATIONS OF SWACHHTA PAKHWADA

During the year 2024-25, the Authority organized two Swachhta Pakhwadas during the following period:

1. 17 September - 03 October, 2024

2. 17 February - 03 March, 2025

The following activities were undertaken during these periods:

Swachhata Pakhwada Pledge: On 17th September, 2024 and 17th February, 2025, officials and staff of WDRA took the Swachhata pledge, administered by the Chairman/ Chairperson WDRA, emphasized the importance of maintaining a clean and sustainable environment. The event marked the beginning of Swachhata Pakhwadas, encouraging all officials and staff to actively participate and to ensure a cleaner and hygienic workplace and their surroundings.

Officials took Swachhata Pakhwada pledge on 17.09.2024 & 17.02.2025, administered by Chairman/Chairperson, WDRA

Ek Ped Maa Ke Naam: WDRA participated in the 'Ek Ped Maa Ke Naam' initiative by planting trees on 17.09.2024, reinforcing our commitment to environmental sustainability.

Cleanliness Drive inside office: A cleanliness drive was conducted at the WDRA premises on 23.09.2024 and 18.02.2025 which aimed to promote a cleaner and hygienic work environment. Employees actively participated in the initiative, focusing on cleaning desks, glass doors, cabins and common areas. The drive resulted in a noticeable improvement in the overall cleanliness and tidiness of the WDRA premises.

Cleanliness drive conducted at WDRA premises on 23.09.2024 & 18.02.2025

Metal bins: Metals dustbins were also installed in office premises.

Distribution of safety gears: Safety Gears were also distributed to Safayi Mitras in WDRA.

Cleanliness Drive outside office: A cleanliness drive was conducted inside the NCUI campus and outside the office premises on 23.09.2024 & 19.02.2025 respectively. WDRA officials and staff enthusiastically participated and focused on cleaning key areas inside the NCUI campus and outside the office premises including surroundings, parking area and roadside pavement to make it convenient for the pedestrians. The drive also aimed to raise awareness about the importance of waste management and sanitation.


Cleanliness drive inside NCUI campus




Cleanliness drive outside the office premises

Cleanliness Drive at Hauz Khas: WDRA organized a Cleanliness Drive in collaboration with Shri Kamal Bhardwaj, MCD Counselor with safai karamcharis at Hauz Khas Market on 25.09.2024 as a part of Swachhata Hi Seva 2024 Campaign. After Cleanliness Drive, refreshments were distributed among Safai Karamcharis of MCD.

Cleanliness drive at Hauz Khas

Refreshments were distributed among Safayi Mitras

Essay writing competition: An essay writing competition was organized for officials and staff on 19.09.2024 and 21.02.2025. Officials and staff across various sections enthusiastically participated in the event. The participants penned down their perspectives on the theme of "Swachhata" and "WDRA's participation in Swachhata Pakhwada" through well-written and insightful essays.

WDRA organized an essay writing competition for its officials and staff

Letters sent to warehousemen: Letters were sent to all warehouses by WDRA on 21st February, 2025, focused on the importance of 'Swachhata Pakhwada', an important initiative under the Swachh Bharat Mission to engage all Ministries and Departments in Swachhata related activities. The communication emphasized the role of warehousemen in maintaining cleanliness and hygiene within and around their warehouse premises and encouraged active participation of their staff in this initiative. The letter provided guidance on best practices for maintaining cleanliness, such as regular waste disposal, sanitation and awareness.

Letters regarding Swachhata were sent to all warehouses by WDRA

Government Girls School Visit: WDRA visited Government Girls Senior Seconday School, Vasant Kunj, New Delhi on 20.09.2024 and 24.02.2025 to promote hygiene and cleanliness among students. The initiative focused on raising awareness about menstrual hygiene where students were educated on the importance of using sanitary pads for better health and hygiene. Free sanitary pads were also distributed among the girls. In addition to this, a slogan and a painting competition on Swachhata was also organized, allowing students to showcase their creativity and understanding of hygiene practices & prizes were also distributed among winners.

WDRA officials visited Government Girls Senior Seconday School, Vasant Kunj, New Delhi on 20.09.2024


WDRA officials visited Government Girls Senior Seconday School, Vasant Kunj, New Delhi on 24.02.2025

Government Boys Senior Secondary School Visit: WDRA officials visited Government Boys Senior Secondary School, Vasant Kunj, New Delhi and organized a cleanliness drive on 25 February, 2025. Officials and employees of WDRA actively participated in cleaning the school premises and awareness about the importance of hygiene and cleanliness was spread. Additionally, stationery materials were distributed among students.

WDRA officials visited Government Boys Senior Secondary School, Vasant Kunj, New Delhi

Workshop on Swachhata: WDRA organized a workshop on Swachhata on 18.09.2024 and 27.02.2025. Officials and staff enthusiastically participated in the event which emphasized on the importance of maintaining a clean environment both at the workplace and in the community. Officials and staff were also advised to maintain cleanliness around their surroundings such as cleaning of their desks, disposal of paper, garbage, and waste in the bin. Additionally, suggestions on best practices to be followed were given by the participants. The event inspired everyone to contribute towards a cleaner and healthier environment at workplace and their surroundings.


Workshop on Swachhata

Closing Ceremony: WDRA concluded Swachhata Pakhwada on 03.10.2024 and 03.03.2025. The event culminated with an award distribution ceremony. Winners of the essay writing competition were felicitated with cash prizes. Additionally, in recognition of the dedication and hard work of our Multi-Tasking Staff (MTS) and sweepers were also honoured with honorarium. The Chairman, Joint Secretary, Members, and Director of WDRA emphasized the significance of hygiene, waste management, and cleanliness in office and in day-to-day life. They appreciated the efforts of the organizing team & each and every participant of the fortnight and encouraged everyone to continue upholding the spirit of cleanliness.



6.6 TRAINING OF PERSONNEL OF THE AUTHORITY

WDRA is committed to fostering a culture of continuous learning and professional development among its staff. During the reporting period, a number of initiatives were undertaken to build capacity and enhance the competencies of the Authority's personnel:

i. Newly inducted officers and staff of WDRA underwent an orientation programme to familiarize them with the functioning, roles and responsibilities of the Authority. The sessions also included training on the use of e-Office for improved administrative efficiency.

ii. A one-day training programme was organized on the "Fundamentals of Commodity Derivative Markets." The programme covered key topics such as operations involved in the settlement of trades, allied concepts and the critical role of electronic Negotiable Warehouse Receipts (eNWRs) in trade settlements.

iii. An in-house one-day training session on Cyber Awareness was conducted to strengthen digital safety and security awareness among WDRA personnel.

All WDRA employees have been registered on the iGOT Karmayogi platform and with effect from February 2025, have been advised to undergo at least two relevant training courses per month. To encourage participation, employees completing the highest number of relevant courses each month are being recognized and incentivized each month.

In addition to the above, on the occasion of International Women's Day, Smt. Anita Praveen, the first woman Chairperson of WDRA, addressed all employees of the Authority. She highlighted the pivotal role of women in all spheres of life, especially at the workplace. Senior officials of the Authority also shared their perspectives on gender equality and women's empowerment, making the session meaningful and inspiring.

6.7 AUDIT ACCOUNTS OF THE AUTHORITY FOR THE YEAR 2024-25

The Grant-in-aid received against sanctioned budget of the Authority for 2024-25 was Rs. 2469 lakh. Other receipts were Rs. 38.97 lakh (including interest of Rs.38.79 lakh from PNB, which is shown under sundry payable for onward transfer to Government account). Rs. 144.71 lakh was unspent carried forward from previous FY 2023-24(Including interest of Rs 38.50 transferred to GOI). Thus, the total fund available was Rs. 2614.19 lakh. The actual expenditure during the year was Rs. 2307.82 lakh. The unutilized amount was Rs. 306.36 Lakh (Rs 38.79/- Lakh towards interest on government grant is payable in next F.Y. 2025-26 to Government account) as on 31st March 2025, which has been carried forward to the next financial year 2025-26.

The Financial Statements of the Authority for the financial year ended on 31.03.2025 along with the report of the audit conducted by the Comptroller and Auditor General of India (C&AG) through the Principal Director of Audit(Agriculture, Food & Water Resources), New Delhi for the year 2024-25 are annexed at Annexure-I and II respectively. The C&AG has not made any major observation on the Financial Statements of the Authority for the year ended 31.03.2025. However, the reply/ comments of the Authority on the observations in the Separate Audit Report (SAR) of the C&AG are given in Annexure-II].

Annexure-I

WDRA
Warehousing Development & Regulatory Authority

ANNUAL STATEMENT OF ACCOUNTS

For the Financial Year 2024-25

Warehousing Development And Regulatory Authority

Government of India

Manoj Mohan & Associates
Chartered Accountants Since 1999

Audit Report

We have conducted internal audit of Accounts of Warehousing Development and Regulatory Authority (WDRA) for the Financial Year 2024-25. We have examined payment vouchers, journal entries, accounts ledgers, bank accounts, etc. for the Financial Year 2024-25.

Our audit plan involved the following:

- Examination of maintenance of books of accounts
- Examination of payment vouchers
- Examination of accuracy and timeliness in maintenance of books of accounts
- Examination of timeliness and accuracy of financial statements

Based on our audit procedure/plan, the maintenance of books of accounts, preparation and entries of payment vouchers, accuracy and timeliness in maintenance of accounts, accuracy of financial statements and compliance with laid down systems, procedures and policies followed as per the requirement of Accounting Standards and their policies.

The Balance Sheet and the profit and loss account are in agreement with the books of accounts.

We have reviewed the books of accounts in the capacity of internal audit and we are signing the balance sheet and other financial statements in the capacity of internal auditors with review of Financial Statement.

The management of the Warehousing Development and Regulatory Authority is responsible for:

(a) Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant.
(b) Maintaining adequate accounting and other records.
(c) Preparation and presentation of financial statements in accordance with the applicable laws and regulation, if any.
(d) Establishing controls to safeguard the assets of the entity.
(e) Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing and detecting any non-compliance.

We, further report according to Section 37(1) of Warehousing (Development and Regulation) Act, 2007 all fees and charges received by the Authority should be credited to the WDRA Fund.

Section 37(2) further provides that the Fund is meant for meeting expenses on:

(a) The salaries, allowances and other remuneration of the members, officers and other employees of the Authority and
(b) The other expenses of the Authority in connection with the discharge of its functions and for the purposes of this Act

MANOJ MOHAN & ASSOCIATES
FRN 009195C
NOIDA

Manoj Mohan & Associates is a
MSME Registered & ISO 9001 - 2015 Certified CA Firm
H.O.: F 18A Sector 27 Noida 201301 UP INDIA
mma.ca@rediff.com www.mmaca.org
+91 120 4314155; 2556515

As per Accounts of Financial Year 2024-25, WDRA has earned an income of **Rs.136.39 lakhs** towards Registration/renewal fee of Warehouses and other receipts. However, this income has been credited to Sundry Payable Account and shown as liability in the books of accounts which is not in consonance with the provisions of Section 37(1) of Warehousing (Development and Regulation) Act, 2007. In our opinion, these receipts should have been accounted for as income in the books and not as liability.

Other income (Schedule-18) includes **Rs. 398,866/-** which is excess provisions/ liabilities pertaining to previous years.

For Manoj Mohan & Associates
Chartered Accountants
Firm's Registration No.009195C

CA (Dr.) Manoj Kumar Agrawal
Managing Partner
Membership No. 076980

UDIN: 25076980BMIPH47660
Date: 21.05.2025
Place: Noida

WDRA

Warehousing Development & Regulatory Authority

FORM A
(See Rule 3)
BALANCE SHEET AS ON 31/03/2025

Amount (in Rs.)

Name	Schedule	Current Year	2023-24
CORPUS/CAPITAL FUND AND LIABILITIES		360,311,938	325,482,588
Corpus/Capital Fund	1	176,959,587	143,735,085
Corpus/Capital Fund(Opening)		143,735,085	152,620,471
EXCESS/DEFICIT OF INCOME & EXPENDITURE		33,224,502	-8,885,386
Reserve and Surplus	2	0	0
Earmarked /Endowment Funds	3	0	0
Secured Loans and Borrowings	4	0	0
Unsecured Loans and Borrowings	5	0	0
Deferred Credit Liabilities	6	0	0
Current Liabilities and Provisions	7	183,352,351	181,747,503
ASSETS		360,311,938	325,482,588
Fixed Asset	8	160,353,898	152,016,526
Fixed Asset		149,222,372	152,016,526
Capital Work in Progress		11,131,526	0
Investment- From earmarked/endowment funds	9	0	0
Investment-Others	10	0	0
Current Assets, Loans & Advances etc.	11	199,958,040	173,466,062
Miscellaneous Expenditure (to the extent not written off or adjusted)		0	0
Significant Accounting Policies	24	0	0
Contingent Liabilities & Notes on Accounts	25	0	0

मनीष कुमार जैन/MANISH KUMAR JAIN
अवर सचिव/Under Secretary
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार/Government of India)
हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

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MANOJ MOHAN & ASSOCIATES
Chartered Accountants
FRN 009195C
NOIDA

अनिरुद्ध कुमार/ANIRUDH KUMAR
संयुक्त सचिव/Joint Secretary
भांडागारण विकास और विनियामक प्राधिकरण
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शांति लाल जैन/Shanti Lal Jain
सदस्य/Member
भांडागारण विकास एवं विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
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हौज खास, नई दिल्ली/Hauz Khas, New Delhi-110016

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अनीता प्रवीण/ANITA PRAVEEN
भा.प्र.से. (सेवानिवृत)/IAS (RETD.)
अध्यक्ष/Chairperson
भांडागारण विकास और विनियामक प्राधिकरण
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Warehousing Development & Regulatory Authority

FORM B
(See Rule 3)
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31/03/2025

Amount (in Rs.)

Name	Schedule	Current Year	2023-24
(A) INCOME		247,518,196	201,921,812
Income from sales/services	12	0	0
Grants/Subsidies	13	246,900,000	201,000,000
Fees/Subscriptions	14	0	0
Income from Investment (Income on Investment from Earmarked/Endowment fund transferred to funds)	15	0	0
Income from Royalty,Publications etc.	16	0	0
Interest Earned	17	132,427	75,863
Other Income	18	485,769	845,949
Increase/(Decrease) in stock of finished goods and work in progress	19	0	0
(B) EXPENDITURE		214,293,694	210,807,198
Establishment Expenses	20	88,378,196	77,071,694
Other Administrative Expenses etc.	21	121,370,365	128,664,294
Expenditure on Grants Subsidies etc.	22	0	0
Interest	23	0	0
Depreciation (Net total at the year end corresponding to schedule 8)	8	4,545,133	5,071,210
Balance being excess/(deficit) of income over expenditure (A-B)		33,224,502	-8,885,386
Transfer to Special Reserve		0	0
Transfer to/from General Reserve		0	0
Balance being surplus/(deficit) carried to Corpus/Capital Fund		33,224,502	-8,885,386
Significant accounting policies	24	0	0
Contingent liabilities and Notes to Accounts	25	0	0

मनीष कुमार जैन/MANISH KUMAR JAIN
अवर सचिव/Under Secretary
भांडागारण विकास और विनियामक प्राधिकरण
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MANOJ MOHAN & ASSOCIATES
Chartered Accountants
FRN 009195C
NOIDA

अनिरुद्ध कुमार/ANIRUDH KUMAR
संयुक्त सचिव/Joint Secretary
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सदस्य/Member
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4

अनीता प्रवीण/ANITA PRAVEEN
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SCHEDULE 1 - CORPUS/CAPITAL FUND AS ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
Corpus/Capital Fund	0	0
20000.01 Corpus/Capital Fund (Opening Balance)	143,735,085	152,620,471
Add. Contribution towards Corpus/Capital Fund	0	0
Add/Deduct. Bal of net income/expenditure transfer from income and expenditure account	33,224,502	-8,885,386
Balance at the Year End	176,959,587	143,735,085

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MANOJ MOHAN & ASSOCIATES Chartered Accountants FRN 009195C NOIDA

मनीष कुमार जैन/MANISH KUMAR JAIN
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Warehousing Development & Regulatory Authority

SCHEDULE-3 EARMARKED/ENDOWMENT FUND AS ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
(a) Opening Balance of the Funds	**0**	**0**
(b) Addition to the Fund	**0**	**0**
i. Donations/Grants	0	0
ii. Income from Investment made on account of funds	0	0
iii. Other Addition	0	0
Total c (a+b)	**0**	**0**
(d) Utilization/Expenditure towards objective of funds	**0**	**0**
(i) Capital Expenditure	**0**	**0**
Fixed	0	0
Others	0	0
(ii) Revenue Expenditure	**0**	**0**
Salaries, Wages and Allowances etc	0	0
Rent	0	0
Other Administrative expenses	0	0
Utilization/Expenditure Total (d)	**0**	**0**
22000.01 Balance at the Year End (c-d)	**0**	**0**

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MANOJ MOHAN & ASSOCIATES
FRN. 009195C
NOIDA
Chartered Accountants

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WDRA

Warehousing Development & Regulatory Authority

SCHEDULE-3 EARMARKED/ENDOWMENT FUND AS ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
(a) Opening Balance of the Funds	**0**	**0**
(b) Addition to the Fund	**0**	**0**
i. Donations/Grants	0	0
ii. Income from Investment made on account of funds	0	0
iii. Other Addition	0	0
Total c (a+b)	**0**	**0**
(d) Utilization/Expenditure towards objective of funds	**0**	**0**
(i) Capital Expenditure	**0**	**0**
Fixed	0	0
Others	0	0
(ii) Revenue Expenditure	**0**	**0**
Salaries, Wages and Allowances etc	0	0
Rent	0	0
Other Administrative expenses	0	0
Utilization/Expenditure Total (d)	**0**	**0**
22000.01 Balance at the Year End (c-d)	**0**	**0**

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NOIDA

मनीष कुमार जैन/MANISH KUMAR JAIN
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भांडागारण विकास और विनियामक प्राधिकरण
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Warehousing Development & Regulatory Authority

SCHEDULE-4 SECURED LOANS AND BORROWINGS AS ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
23000.01 Central Government (Secured Loan)	**0**	**0**
23000.02 State Government (Secured Loan)	**0**	**0**
23000.03 Financial Institution (Secured Loan)	**0**	**0**
23000.03A Term Loans	0	0
23000.03B Interest accrued and due on term loan	0	0
23000.04 Secured Loan from Banks	**0**	**0**
23000.04A Secured Term Loans (Bank)	0	0
23000.04B Interest accrued and due on term loan (Bank)	0	0
23000.04C Other Loans (Bank)	0	0
23000.04D Interest accrued and Due (Others)	0	0
23000.05 Other Institutions and Agencies	**0**	**0**
23000.06 Debentures and Bonds	**0**	**0**
23000.07 Others	**0**	**0**
TOTAL	0	0

मनीष कुमार जैन/MANISH KUMAR JAIN
अवर सचिव/Under Secretary
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Warehousing Development & Regulatory Authority

SCHEDULE-5 UNSECURED LOANS AND BORROWINGS AS ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
24000.01 Central Government (Unsecured Loan)	0	0
24000.02 State Government (Unsecured Loan)	0	0
24000.03 Financial Institution (Unsecured Loan)	0	0
24000.04 Banks (Unsecured Loan)	0	0
24000.04A Term Loans (Unsecured)	0	0
24000.04B Other Loans (Unsecured)	0	0
24000.05 Other Institutions and Agencies	0	0
24000.06 Debentures and Bonds	0	0
24000.07 Fixed Deposits	0	0
24000.08 Others	0	0
TOTAL	0	0

मनीष कुमार जैन/MANISH KUMAR JAIN
अवर सचिव/Under Secretary
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MANOJ MOHAN & ASSOCIATES
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NOIDA
Chartered Accountants

WDRA

Warehousing Development & Regulatory Authority

SCHEDULE-6 DEFERRED CREDIT LIABILITIES AS ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
25000.01 Acceptance Secured by Hypothecation of Capital Equipment and Assets	0	0
25000.02 Others	0	0
TOTAL	0	0
Note: Amount due within one year	0	0

मनीष कुमार जैन/MANISH KUMAR JAIN
अवर सचिव/Under Secretary
भांडागारण विकास और विनियामक प्राधिकरण
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WDRA

Warehousing Development & Regulatory Authority

SCHEDULE-7 CURRENT LIABILITIES AND PROVISIONS AS ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
26000.01 Current Liabilities	**180,413,641**	**174,509,911**
26000.01A Acceptance	**0**	**0**
26000.01B Sundry Creditors	**157,513,935**	**151,593,007**
26000.01BA Sundry Creditors for Goods	0	0
26000.01BB Sundry Creditors Others	157,513,935	151,593,007
26000.01BB1 Sundry Creditors Others (BECIL)	0	0
26000.01BB2 Sundry Creditors Others (Post Master)	0	0
26000.01BB3 Sundry Creditors Others (Others)	3,581,075	11,943,079
26000.01BB4 Sundry Payble	153,932,860	139,649,928
26000.01C Advances Received	**0**	**0**
26000.01D Interest Accrued but not due on	**0**	**0**
26000.01DA Secured Loans/Borrowings	0	0
26000.01DB Unsecured Loans/Borrowings	0	0
26000.01E Statutory Liabilities	**979,467**	**1,603,793**
26000.01EA Statutory Liability-Overdue	0	0
26000.01EB TDS	979,467	1,603,793
26000.01EBA TDS-Salary	753,666	682,760
26000.01EBB TDS-Others	225,801	921,033
26000.01EBC GST-TDS	0	0
26000.01F Other Current Liabilities	**21,920,239**	**21,313,111**
26000.01FA Security Deposit	11,602,712	15,573,919
26000.01FB Earnest Money Deposit (EMD)	0	0
26000.01FC Stale Cheque Pending for Re-issue	299,801	299,801
26000.01FD Salary Payable	10,017,726	5,337,691
26000.01FE Withheld from Party's Bills	0	100,000
26000.01FF Leave Salary Contribution Payable	0	0
26000.01FG Other Liabilities	0	1,700
26000.01FGA PM/CM Relief Fund	0	0
26000.01FGB Misc Liability	0	1,700
26000.01FH NPS/Pension Contribution Payable	**0**	**0**
26000.02 Provision for Expenses	**2,938,710**	**7,237,592**
26000.02A Provision for Taxation	**0**	**0**
26000.02B Provision for Gratuity	**1,337,549**	**1,074,897**
26000.02C Provision for Superannuation/Pension	**0**	**0**
26000.02D Provision for Accumulated Leave Encashment	**687,037**	**1,049,092**

WDRA

Warehousing Development & Regulatory Authority

Name	Current Year	2023-24
26000.02E Provision for Trade Warranties/Claims	**0**	**0**
26000.02F Provisions for Unpaid Expenses	**914,124**	**5,113,603**
26000.02FA Provisions for Telephone Expenses	31,901	23,788
26000.02FB Provisions for Audit Fee	0	0
26000.02FC Provisions for Rent, Rates and Taxes	0	0
26000.02FD Provisions for Inspection system in Warehouses	0	0
26000.02FE Provisions for Newspapers & Periodicals	9,913	0
26000.02FF Provisions for Training of Warehouseman	0	0
26000.02FG Provisions for Miscellaneous Expenses	424,868	5,079,382
26000.02FH Provision for Professional Charges	447,442	10,433
26000.02FI Provision for Outsourced Manpower (DEO)	0	0
26000.02FJ Provision for Repair & Maintenance Exp.	0	0
26000.02FK Provisions for Farmers Awareness	0	0
TOTAL	**183,352,351**	**181,747,503**

मनीष कुमार जैन/MANISH KUMAR JAIN
अवर सचिव/Under Secretary
भांडागारण विकास और विनियामक प्राधिकरण
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VETTED

MANOJ MOHAN & ASSOCIATES
FRN 009195C
NOIDA
Chartered Accountants

भांडागारण विकास एवं विनियामक प्राधिकरण
WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

WDRA
Warehousing Development & Regulatory Authority

Schedule 8 - Fixed Assets as on 31.03.2025

S. No.	Description	Factor	Cost/ valuation as at beginning of the year	Addition (more than 180 days)	Addition (less than 180 days)	Deduction during the year	Cost/ valuation at the year end	Depreciation as at beginning of the year	Depreciation during the year	Depreciation on deduction during the year	Total depreciation upto the year end	NET as at the current year end (WDV)	NET as at the previous year end (WDV)
1	A. Fixed Asset:	-	-	-	-	-	-	-	-	-	-	-	-
2	1. LAND	-	-	-	-	-	-	-	-	-	-	-	-
3	a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-
4	b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-
5	2. Buildings	-	-	-	-	-	-	-	-	-	-	-	-
6	a). Freehold Land	-	-	-	-	-	-	-	-	-	-	-	-
7	b) Leasehold Land	56 Years	174,200,000	-	-	-	174,200,000	24,885,714	3,110,714	-	27,996,428	146,203,572	149,314,286
8	c) Ownership Flats/Premises	-	-	-	-	-	-	-	-	-	-	-	-
9	d) Superstructures on land not belonging to the entity	40%	19,357,676	-	-	-	19,357,676	19,357,675	-	-	19,357,675	1	1
10	3. Plant, Machinery & Equipments	15%	4,998,670	-	-	4,850	4,993,820	4,969,071	24,785	4,849	4,989,007	4,813	29,599
11	4. Vehicles	15%	703,433	-	-	-	703,433	703,432	-	-	703,432	1	1
12	5. Furniture & Fixtures	10%	5,810,525	33,040	142,880	-	5,986,445	4,064,667	549,369	-	4,614,036	1,372,409	1,745,858
13	6. Office Equipment	15%	1,259,213	99,491	354,538	13,500	1,699,742	896,357	151,966	13,499	1,034,824	664,918	362,856
14	7. Computer & Peripheral	40%	5,253,092	127,533	810,469	191,059	6,000,035	4,696,132	644,774	173,217	5,167,689	832,346	556,960
15	8. Electric Installation	15%	87,045	-	-	-	87,045	80,442	1,275	-	81,717	5,328	6,603
16	9. Library Books	40%	170,236	3,261	6,935	42,176	138,256	169,893	9,836	42,088	137,641	615	343
17	10. Tubewells & W.Supply	-	-	-	-	-	-	-	-	-	-	-	-
18	11. Software	40%	27,415,307	-	172,925	-	27,588,232	27,415,288	34,575	-	27,449,863	138,369	19
19	Total of A	-	239,255,197	263,325	1,487,747	251,585	240,754,684	87,238,671	4,527,294	233,653	91,532,312	149,222,372	152,016,526
20	B. Capital Work in Progress	-	-	-	11,131,526	-	11,131,526	-	-	-	-	11,131,526	-
21	Total (A + B)	-	239,255,197	263,325	12,619,273	251,585	251,886,210	87,238,671	4,527,294	233,653	91,532,312	160,353,898	152,016,526

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अवर सचिव/Under Secretary
भांडागारण विकास और विनियामक प्राधिकरण
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SCHEDULE-9 INVESTMENT FROM EARMARKED/ENDOWMENT FUND AS ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
11000.01 In Government Securities	0	0
11000.02 Other Approved Securities	0	0
11000.03 Share	0	0
11000.04 Debentures and Bonds	0	0
11000.05 Subsidiaries and Joint Venture	0	0
11000.06 Other (Fixed Deposit)	0	0
TOTAL	0	0

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भांडागारण विकास और विनियामक प्राधिक
Warehousing Development and Regulatory Auth
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हौज खास, नई दिल्ली-16/Hauz Khas, New Delh

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SCHEDULE-10 INVESTMENT - OTHERS AS ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
12000.01 In Government Securities	0	0
12000.02 Other Approved Securities	0	0
12000.03 Shares	0	0
12000.04 Debentures and Bonds	0	0
12000.05 Subsidiaries and Joint Ventures	0	0
12000.06 Others	0	0
TOTAL	0	0

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SCHEDULE-11 CURRENT ASSETS, LOANS & ADVANCES ETC. AS ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
(A) 13000.01 Current Assets	**184,793,371**	**167,493,685**
13000.01A Inventories	**0**	**0**
13000.01AA Stores and Spares	0	0
13000.01AB Loose Tools	0	0
13000.01AC Stock in Trade	0	0
13000.01AD Finished Goods	0	0
13000.01AE Work in Progress	0	0
13000.01AF Raw Materials	0	0
13000.01B Sundry Debtors	**0**	**0**
13000.01C Cash Balance in Hand (Including Cheque/Draft and Imprest)	**0**	**30,000**
13000.01CA Imprest Cash	0	0
13000.01CB Temporary Advance	0	30,000
13000.01CC Cheque/Draft in Hand	0	0
13000.01D Bank Balance	**184,793,371**	**167,463,685**
13000.01DA With Schedule Banks	184,793,371	167,463,685
13000.01DAA On Current Account (PNB)	30,636,284	14,471,577
13000.01DAB On Deposit Account (Includes Margin Money)	2,256,413	1,604,280
13000.01DAC On Saving Account (Canara Bank)	0	0
13000.01DAD On Saving Account (SBI)	151,900,674	151,387,828
13000.01DB With Non- Schedule Banks	0	0
13000.01DBA On Current Account	0	0
13000.01DBB On Deposit Account	0	0
13000.01DBC On Saving Account	0	0
13000.01E Post Office Saving Account	**0**	**0**
(B) 13000.02 Loan,Advances and Other Assets	**15,164,669**	**5,972,377**
13000.02A Loans	**22,624**	**77,875**
13000.02AA Loan to staff	22,624	77,875
13000.02AA1 TA Advance	22,624	77,875
13000.02AB Other Entities Engaged in Activities/Objective Similar to That Entity	0	0
13000.02AC Other	0	0
13000.02B Adv & Other Recoverable in Cash/ Kind or for Value to be Received	**5,277,701**	**5,867,280**
13000.02BA On Capital Account	0	0
13000.02BB Prepayments (Prepaid Expenses)	1,178,108	1,209,584
13000.02BC Security Deposit Made by WDRA	0	0
13000.02BD EMD made by WDRA	0	0

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Name	Current Year	2023-24
13000.02BE Advance to Others (Suppliers)	4,099,593	4,657,696
13000.02BF Sundry recoverable	0	0
13000.02BFA Sundry Recoverable - FCI	0	0
13000.02BFB Sundry Recoverable - FCI PVT. GDNS	0	0
13000.02BFC Sundry Recoverable-Others	0	0
13000.02C Income Accrued	**9,864,344**	**27,222**
13000.02CA On Investment from Earmarked/Endowment Fund	0	0
13000.02CB Accrued on Investment - Others	0	0
13000.02CC Accrued on Loan and Advances	0	0
13000.02CD Others (Includes Income due unrealized)	0	0
13000.02CE Accrued Interest	9,864,344	27,222
13000.02D Claim Receivable	**0**	**0**
TOTAL (A+B)	199,958,040	173,466,062

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SCHEDULE-12 INCOME FROM SALES/SERVICES FOR THE PERIOD ENDED ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
30000.01 Income from Sales	**0**	**0**
30000.01A Sales of Finished Goods	0	0
30000.01B Sale of Raw Material	0	0
30000.01C Sale of Scraps	0	0
30000.02 Income from Services	**0**	**0**
30000.02A Labour and Processing Charges	0	0
30000.02B Professional/Consultancy Charges	0	0
30000.02C Agency Commission and Brokerage	0	0
30000.02D Maintenance Services (Equipment/Property)	0	0
30000.02E Others	0	0
TOTAL	0	0

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SCHEDULE-13 GRANT/SUBSIDIES FOR THE PERIOD ENDED ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
31000.01 Central Government (Min. of CAF & PD)	246,900,000	201,000,000
31000.01A Grant In Aid for Salary Head	96,900,000	78,000,000
31000.01B Grant In Aid for General Head	150,000,000	123,000,000
31000.02 State Government	0	0
31000.03 Government Agencies	0	0
31000.04 Institutions/Welfare Bodies	0	0
31000.05 International Organisation	0	0
TOTAL	**246,900,000**	**201,000,000**

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SCHEDULE-14 FEES/SUBSCRIPTIONS FOR THE PERIOD ENDED ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
32000.01 Entrance Fee	0	0
32000.02 Fees/Subscriptions	0	0
32000.03 Seminar/program Fees	0	0
32000.04 Consultancy Fees	0	0
32000.05 Inspection Agency Empanelment Fees	0	0
32000.06 Other Fees	0	0
TOTAL	0	0

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अवर सचिव/Under Secretary
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SCHEDULE-15 INCOME FROM INVESTMENT FOR THE PERIOD ENDED ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
33000.01 INTEREST FROM INVESTMENT (Earmarked/Endowment Fund)	**0**	**0**
33000.01A On Government Securities	0	0
33000.01B Other Bonds/Debentures	0	0
33000.02 Dividends	**0**	**0**
33000.02A On Shares	0	0
33000.02B On Mutual Fund and Securities	0	0
33000.03 Rents	**0**	**0**
33000.04 Others (FD etc.)	**0**	**0**
TOTAL (Transferred to Earmarked/Endowment Fund)	**0**	**0**
33001.01 INTEREST FROM OTHER INVESTMENT	**0**	**0**
33001.01A Interest on Government Securities	0	0
33001.01B Interest on other Bonds/Debentures	0	0
33001.02 Dividends from Investment	**0**	**0**
33001.02A Dividend on Shares	0	0
33001.02B Dividend on Mutual Fund and Securities	0	0
33001.03 Rent Received	**0**	**0**
33001.04 Others (FD etc.)	**0**	**0**
TOTAL	**0**	**0**
GRAND TOTAL	**0**	**0**

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NOIDA

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SCHEDULE-16 INCOME FROM ROYALTY, PUBLICATION ETC. FOR THE PERIOD ENDED ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
34000.01 Income from Royalty	0	0
34000.02 Income from Publications	0	0
34000.03 Others	0	0
TOTAL	0	0

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अवर सचिव/Under Secretary
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हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

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SCHEDULE-17 INTEREST EARNED FOR THE PERIOD ENDED ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
35000.01 Interest on Term Deposits	**0**	**0**
35000.01A From Schedule Bank	0	0
35000.01B From Non- Schedule Bank	0	0
35000.01C From Institutions	0	0
35000.01D From Others	0	0
35000.02 Interest on Saving Accounts	**132,427**	**75,863**
35000.02A From Schedule Bank	132,427	75,863
35000.02A1 Interest from PNB (Current)	132,427	75,863
35000.02A3 Interest from SBI (Savings)	0	0
35000.02A2 Interest from Canara Bank (Savings)	0	0
35000.02B From Non-Schedule Bank	0	0
35000.02C Interest from Post Office Saving Accounts	0	0
35000.02D Interest Others	0	0
35000.03 Interest from Loans	**0**	**0**
35000.03A Int. on loan from Employee/Staff	0	0
35000.03B Int. on loan (Others)	0	0
35000.04 Interest on Others	**0**	**0**
TOTAL	132,427	75,863

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SCHEDULE-18 OTHER INCOME FOR THE PERIOD ENDED ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
36000.01 Profit on Sale/Disposal of Assets	**68,903**	**12,725**
36000.01A Profit on Sale/Disposal of Owned Assets	68,903	12,725
36000.01B Profit on Sale/Disposal of assets acquired out of Grants or received free of cost	0	0
36000.02 Income from Export Incentives Realized	**0**	**0**
36000.03 Fee for Miscellaneous Services	**0**	**0**
36000.04 Prior Period Income	**0**	**0**
36000.05 Excess Provision/Liabilities Written Back	**398,866**	**808,386**
36000.06 Miscellaneous Income	**18,000**	**24,838**
36000.07 Receipts against Penalty	**0**	**0**
36000.07A Penalty - Repository	0	0
36000.07B Penalty - Warehousemen	0	0
36000.07C Penalty - Others	0	0
TOTAL	485,769	845,949

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अवर सचिव/Under Secretary
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SCHEDULE-19 INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS FOR THE PERIOD ENDED ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
(a) Closing Stock	0	0
37000.01 Finished Goods	0	0
37000.02 Work in Progress	0	0
(b) Less Opening Stock	0	0
37000.01 Finished Goods	0	0
37000.02 Work in Progress	0	0
NET INCREASE/(DECREASE) (a-b)	0	0

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अवर सचिव/Under Secretary
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SCHEDULE-20 ESTABLISHMENT EXPENSES FOR THE PERIOD ENDED ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
40000.01 Salary and Wages	70,569,783	60,995,272
40000.01A Basic Pay	46,069,781	40,524,176
40000.01B Dearness Allowance (DA)	14,252,205	11,571,000
40000.01C Transport Allowance	2,511,380	2,395,928
40000.01D HRA	7,320,208	6,293,618
40000.01E Deputation Expenses	416,209	210,550
40000.02 Allowances and Bonus	737,738	661,306
40000.03 Employer Contribution to Provide Fund	2,412,104	2,757,111
40000.04 Contribution to Other Fund	236,871	0
40000.05 Medical Facility	2,879,744	1,903,351
40000.06 Expenses on Employment Retirement and Terminal Benefits	262,652	568,350
40000.06A Retirement Benefit-Gratuity (WDRA)	262,652	297,540
40000.06B Retirement Benefit-Leave Encasement (WDRA)	0	270,810
40000.07 Other Employee Expenses	5,818,510	4,847,556
40000.07A Leave Encashment	1,548,999	345,649
40000.07B Leave Salary Contribution	4,195,330	4,242,677
40000.07C Leave Travel Concession	74,181	259,230
40000.08 Other Expenses	0	0
40000.09 Employer Contribution to NPS/Pension	4,753,324	4,379,240
40000.10 Gratuity Contribution (On Deputation)	707,470	959,508
TOTAL	**88,378,196**	**77,071,694**

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SCHEDULE-21 OTHER ADMINISTRATIVE EXPENSES ETC. FOR THE PERIOD ENDED ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
41000.01 Purchase	0	0
41000.02 Labour and Processing Expenses	0	0
41000.03 Cartage and Carriage Inward	0	0
41000.04 Electricity and Water Charges	1,825,601	1,779,681
41000.05 Insurance	10,282	8,902
41000.06 Repairs and Maintenance	1,648,424	1,166,292
41000.07 Office Expenses	929,820	710,190
41000.08 Rent, Rates, Taxes	18,750	25,000
41000.09 Vehicles, Running and Maintenance	173,864	115,891
41000.10 Postage, Telephone and Communication Charges	1,043,043	910,194
41000.11 Printing and Stationery	402,611	192,432
41000.12 Travelling and Conveyance Expenses	3,303,426	4,040,765
41000.12A TA/DA Expenses	2,258,927	2,653,699
41000.12B Local Conveyance Expenses	42,121	89,182
41000.12D Taxi Hiring Charges	1,002,378	1,297,884
41000.13 Expenses on Training and Awareness Programme / Seminar	28,182,069	29,362,698
41000.13A Training of Warehousemen	6,978,128	5,110,898
41000.13B Awareness Programme of Farmers	15,902,317	18,535,875
41000.13C Seminar Conference and Workshop	2,914,024	3,119,925
41000.13D Assayer Training Program(ATP)	2,387,600	2,596,000
41000.14 Subscription Expenses	0	0
41000.15 Sponsorship Fees	0	0
41000.16 Auditors Remuneration	189,800	61,360
41000.17 Expenses on System Inspection of Warehouse	45,600,993	38,135,084
41000.18 Professional Charges	7,074,770	6,370,938
41000.19 Provision for Bad and Doubtful Debts/Advances	0	0
41000.20 Irrevocable Balance Written-Off	0	0
41000.21 Studies	998,988	12,128,195
41000.21B Transformation plan for WDRA	998,988	12,128,195
41000.22 Foundation Day Celebration Expenses	30,740	30,029
41000.23 Outsource Manpower (DEO) Expenses	6,649,943	6,400,434
41000.24 Advertisement and Publicity	13,481,391	8,014,686
41000.25 Legal Expenses	598,145	1,104,500
41000.26 Bank Charges	41,436	109
41000.27 Other Expenses	1,630,927	1,415,160

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MANOJ MOHAN & ASSOCIATES
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NOIDA
CHARTERED ACCOUNTANTS

मनीष कुमार जैन/MANISH KUMAR JAIN
अवर सचिव/Under Secretary
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(भारत सरकार/Government of India)

WDRA

Warehousing Development & Regulatory Authority

Name	Current Year	2023-24
41000.27A Misc Exp	1,630,839	1,415,160
41000.27B Loss on disposal/sale of owned Assets	88	0
41000.28 Newspaper & Periodicals	160,085	169,097
41000.29 Paise Rounded off	-5	1
41000.30 Prior Period Expenses	-50,146	1,545,036
41000.31 Software O & M expenses	1,554,905	9,376,632
41000.32 CLOUD SERVICE EXPENSES	5,870,503	5,600,988
TOTAL	**121,370,365**	**128,664,294**

मनीष कुमार जैन/MANISH KUMAR JAIN
अवर सचिव/Under Secretary
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार/Government of India)
हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

VETTED

MANOJ MOHAN & ASSOCIATES
Chartered Accountants
FRN 009195C
NOIDA

Warehousing Development & Regulatory Authority

SCHEDULE-22 EXPENDITURE ON GRANTS SUBSIDIES ETC. FOR THE PERIOD ENDED ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
(a) 42000.01 Grant given to Institution/Organisations	0	0
(b) 42000.02 Subsidies given to Institution/Organisation	0	0
TOTAL	0	0

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अवर सचिव/Under Secretary
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WDRA

Warehousing Development & Regulatory Authority

SCHEDULE-23 INTEREST PAID FOR THE PERIOD ENDED ON 31/03/2025

Amount (in Rs.)

Name	Current Year	2023-24
(a) 43000.01 Interest Paid on Fixed Loans	0	0
(b) 43000.02 Interest Paid On other Loans	0	0
(c) 43000.03 Interest Paid - Others	0	0
TOTAL	0	0

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WDRA

Warehousing Development & Regulatory Authority

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

1. **ACCOUNTING CONVENTION**

   i. The financial statements have been prepared in the prescribed form of Accounts as per the Warehousing (Development and Regulatory) Authority Annual Statement of Accounts and Records Rules, 2010).

   ii. Accounts have been prepared on accrual basis for the current year i.e. 2024-25.

2. **INVENTORY VALUATION**

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

3. **FIXED ASSETS**

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

4. **DEPRECIATION**

   i. Depreciation is provided on straight line method as per rates specified in the Income Tax Act, 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets.

   ii. Assets costing Rs. 5,000 or less each are fully provided.

5. **GOVERNMENT GRANTS/SUBSIDIES**

   Government grants/subsidies are accounted on realization basis

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VETTED
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SCHEDULE 25 – FY 2024-25

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED ON 31ST MARCH 2025.

1. As per Section 49 of Warehousing (Development and Regulation) Act, 2007, the Warehousing Development and Regulatory Authority (WDRA) is not liable to pay wealth-tax, income tax or any other tax in respect of their wealth, income, profits or gains derived

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

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

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

Fund of India. As such, their autonomy is different and protected under these articles of the Constitution of India.

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

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

7. In brief, WDRA had agreed to the following: -

   7.1 WDRA would deposit its receipts every month in Public Account under WDRA Fund and meet its operational requirements from Grants-in-Aid. The amount so deposited in the Public Account may be made available to WDRA expeditiously to meet its expenses as and when requested.

   7.2 It was suggested by WDRA that in compliance to provisions of Section 37(l)(a) of the W(D&R) Act,2007, the Grants-in-Aid shall be deposited in the WDRA Fund in the Public Account and immediately transferred to WDRA's bank account for meeting expenses.

   7.3 The sums realized as penalties & fines will be credited to CFI as suggested by MoF. However, this requires amendment to W(D&R) Act,2007. The detailed proposal for Act Amendment has already been sent to DFPD. After amendment in Act, amount so collected if any, will be remitted to CFI.

8. WDRA had again taken up the issue with the DFPD vide letter dated 25.3.2021, 28.02.2023 and 30.06.2023. The reply of the DF&PD is awaited.

9. Further, vide letter dt 12.02.2025, WDRA proposed the followings which are in line with accounting procedure followed by NFRA:

    9.1 Fine and Penalty, if any, realised by WDRA in it's Bank Account shall not form part of WDRA Fund and shall be transferred to CFI after finalisation of Annual Accounts and Audit by C&AG. Such transfer shall commence only after amendment of WDRA's Act which is already in process.

    9.2 Grant received shall be credited into WDRA Fund (WDRA's Bank Account). Grant in Aid and Interest Earned on Grant in Aid shall be utilised to meet the expenditures of WDRA. Unspent Grant (together with interest earned on Grant in Aid) shall remain part of WDRA Fund and will not be refunded to GoI.

    9.3 Receipts of WDRA (other than penalty and fine) would be credited into WDRA's Bank Account. This amount shall be utilised for operational requirement of WDRA and surplus, if any, shall form part of WDRA Fund at the end of financial year. This is in line with WDRA's earlier proposal.

10. Vide letter dt 30.04.2025, DFPD sought some clarification on the matter and advised us to submit a detailed proposal. In view of above, previous practice has been followed during FY 2024-25.

11. The cost of stationary and printing being consumables have been charged to revenue expenditure.

12. Capital Expenditure on purchase of the fixed assets made in connection with the discharge of the functions of the Authority has been shown as utilization of fund in Utilization Certificate and it is accounted for as fixed assets in the Books of Account and depreciation thereon is charged to Income & Expenditure Account.

13. Amount received as Grants-in-Aid from Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, Government of India, is accounted under the head Grant/Subsidies. Surplus/Deficit of Income over revenue expenditure is transferred to Corpus/Capital Fund.

14. The Accounts are maintained on accrual basis of Accounting whereas Receipts & Payments account is prepared on Cash Basis. The difference in Establishment & Administrative Expense of Income & Expenditure Account and Receipts & Payment Account is due to payment yet to be made.

15. **Establishment Expenses** (Amount in Rs.)

Particular	For the Year 2024-25	For the Year 2023-24
Establishment Expenses (As Per Schedule 20)	8,83,78,196	7,70,71,694
Less:- Closing Establishment Liabilities	1,27,95,978	60,20,451
Less:-Opening Establishment Assets	NIL	NIL
Net Payment	7,55,82,218	7,04,82,893

16. **Administrative Expenses** (Amount in Rs.)

Particular	For the Year 2024-25	For the Year 2023-24
Administrative Expenses (As Per Schedule 21)	12,13,70,365	12,86,64,294
Less:- Closing Administrative Liabilit ies	50,20,801	1,83,77,516
Less:-Opening Administrative Assets	13,17,459	3,72,248
Net Payment	11,50,32,105	10,99,14,530

17. The WDRA has entered into Memorandum of Understanding (MOU) on 30th March, 2016 with National Cooperative Union of India (NCUI) for taking office premises on lease of 56 years (from the date of occupation) on the 4th Floor of NCUI building at 3, Siri Institutional Area, August Kranti Marg, New Delhi-110016. WDRA has paid a sum of Rs.17.42 Crore.

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

unexpired lease period in the worksheet, as per the sheet attached with the MOU. Necessary lease deed between NCUI and WDRA has been registered on 1st February,2019.

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

Membership Data	
Number of Members	5
Total monthly salary	Rs. 2.44 Lakh
Average Past Service (Years)	7.13
Average age (Years)	53.85
Valuation Method	Projected Unit Credit Method
Actuarial Assumption	
Mortality & Morbidity Rate	100% of IALM (2012-14)
Discount Rate	7.07 % p.a.
Salary Escalation	8%
Benefit Value (Gratuity ceiling)	Rs. 20,00,000

20. The fully depreciated assets have been kept with written down value (WDV) of Rs. 1/- to recognise in the books of accounts.

21. Income earned by WDRA during the financial year has been shown as liability and transferred to Sundry Payable Account under schedule-7 in view of CAG observation being payable to Government of India. (Refer sl. No.2 above)

22. Interest earned of Rs 38,79,185/- on grant account are shown is sundry payable account for onwards transfer to Government account as per GFR 230(8).

23. Security Deposit received from the warehousemen in the form of FDRs/Bank Guarantees/I-Bonds as on 31.3.2025 is Rs.209.31 Crores.

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

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MANOJ MOHAN & ASSOCIATES
FRN 009195C
NOIDA

मनीष कुमार जैन/MANISH KUMAR JAIN
अवर सचिव/Under Secretary
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार/Government of India)
हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

भांडागारण विकास एवं विनियामक प्राधिकरण
WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

WDRA
Warehousing Development & Regulatory Authority

फॉर्म C (FORM-C) रूल 3 देखें (See Rule-3)

31.03.2025 को समाप्त वर्ष के लिए प्राप्तियां और भुगतान (RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31.03.2025)

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. OPENING BALANCES			I. EXPENSES		
a) Cash in hand		-	a) Establishment Expenses *	75,582,218	70,482,893
b)Bank Balance			(Corresponding to Schedule 20)		
i) In Current Account (PNB)	14,471,577	9,731,620	b) Administrative Expenses**	115,032,105	109,914,530
ii)In Deposit Account	1,604,280	1,145,663	(Corresponding to Schedule 21)		
iii) Saving Account (Canara Bank)			II. Payments made against funds for various projects		
iv) In Saving Account(SBI)	151,387,828	134,930,285			
II. GRANT RECEIVED			III. Investments and deposits made		
a) From Govt. of India			a) Out of Earmarked/Endowment Funds		
i) In Salary Fund	96,900,000	78,000,000	b) Out of Own Funds (Investments-Others)		
ii)In General Fund	150,000,000	123,000,000	IV. Expenditure on Fixed Assets and Capital Work-in-Progress		
b)From State Govts.			a) Purchase of Fixed Assets	12,882,598	302,260
c) From Other Sources (details)			b) Expenditure on Capital Work-in-Progress		-
(Grants for capital and revenue exp.			V. Refunds of Surplus Money/Loans		
to be shown separate amt.)			a) To the Govt. Of India		-
III. INCOME FROM SALES & SERVICE			b) To the State Govt.		-
a) Income from Sales			c) To other Providers of Funds		-
b) Income from Service			VI. Interest Paid		
IV. INCOME FROM INVESTMENT			VII. Other Payments		
a) Earmarked/Endowment Funds			- Advance to Others (Suppliers) (Net): 13000.02BE		909,258
b) Own Funds (Other Investment)			- Prepayments 13000.02BB	1,178,108	1,209,584
V. INCOME FROM ROYALTY ETC.			-TA Advance 13000.02AA1	22,624	77,875
a) Royalty			-LTC Advance		-
b)Publication			-Other Advance		-
c)Others			-Temporary Advance	-	-
VI. INTEREST RECEIVED					30,000
a) On Term Deposit	1,523,339	9,241,116	-Refund of EMD		-
b) On Bank Deposits (Savings)			-Refund of Security Deposit	4,000,000	55,000
i) PNB	4,011,612	3,898,861			
ii) Canara Bank			-Refund of Warehouse/Inspection Agency Reg/	25,000	175,000
iii) SBI	25,014	3,905	Renewal Fees(Sundry Payable)		
c) On Loans and Advances			-Payment to Other Opening Current Liability	29,973,222	16,798,725
d) On Others			-Payment for Inspection of FCI Warehouses		
VII. FEE & SUBSCRIPTIONS					
i)Enterance Fee			VIII. Closing Balances		
ii)Annual Fee/Subscription	2,000,000	2,000,000	a) Cash in Hand		
iii)Warehouse/Inspection Agency Reg/Renewal Fees	890,002	1,323,332	b) i) Bank Balance in current Accounts (PNB)	30,636,284	14,471,577
iv)Seminar Prog. Fee			ii) Bank Bal in Deposits Accounts(Fixed Deposit)	2,256,413	1,604,280
v)Consultancy Fee			iii) Bank Bal in Saving Accounts (SBI)	151,900,674	151,387,828
vi)Inspection Agency Empannelment					
vii)Other Fee					
VIII. OTHER INCOME					
i) Misc Receipts	88,698	44,028			
ii) EMD					
iii) Security Deposit	28,793	4,100,000			
iv) Stale cheque					
v) Sale of Fixed asstes					
v) Advance to Others (Suppliers) (Net)	558,103				
TA Advance					
LTC Advance					
Other Advance					
Temporary Advance					
Total	423,489,246	367,418,810	Total	423,489,246	367,418,810

अनिरुद्ध कुमार/ANIRUDH KUMAR
संयुक्त सचिव/Joint Secretary
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार/Government of India)
हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

शांति लाल जैन/Shanti Lal Jain
सदस्य/Member
भांडागारण विकास एवं विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार/Government of India)
Hauz Khas, New Delhi-110016

VETTED

मनीष कुमार जैन/MANISH KUMAR JAIN
अवर सचिव/Under Secretary
भांडागारण विकास और विनियामक प्राधिकरण
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अनीता प्रवीण/ANITA PRAVEEN
भा.प्र.से. (सेवानिवृत)/IAS (RETD.)
अध्यक्ष/Chairperson
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार/Government of India)
हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

कार्यालय प्रधान निदेशक लेखापरीक्षा,
केन्द्रीय व्यय
(कृषि, खाद्य एवं जल संसाधन),
आठवां एवं नवॉ तल सी.ए.जी. संकाय भवन,
10, बहादुर शाह ज़फर, मार्ग,
नई दिल्ली–110002

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT,
CENTRAL EXPENDITURE
(AGRICULTURE, FOOD & WATER RESOURCES),
8TH & 9TH, FLOOR, CAG ANNEXE BUILDING,
10 BAHADUR SHAH ZAFAR MARG,
NEW DELHI-110002

Dated: 05-08-25

457-PDA(AFWR)/AMG-II/WDRA/A/Cs/2025-26/2402

सेवा में,

अध्यक्ष,
भांडागारण विकास और विनियामक प्राधिकरण,
4 तल, सीरी इंस्टीट्यूशनल एरिया, हौज़ ख़ास, नई दिल्ली-16

विषय: भांडागारण विकास और विनियामक प्राधिकरण (WDRA), नई दिल्ली के लेखों पर 31 मार्च, 2025 को समाप्त वर्ष के लिए पृथक लेखापरीक्षा रिपोर्ट का मसौदा ।

महोदय,

भांडागारण विकास और विनियामक प्राधिकरण (WDRA), नई दिल्ली के लेखों पर 31 मार्च, 2025 को समाप्त वर्ष के लिए पृथक लेखापरीक्षा रिपोर्ट (DSAR) का मसौदा संलग्न है।

आपसे अनुरोध किया जाता है कि DSAR के मसौदे में उल्लिखित तथ्यों और आंकड़ों की पुष्टि कर ली जाए और टिप्पणियां, यदि कोई हों, तो इस पत्र के जारी होने के 07 दिनों के भीतर इस कार्यालय को भेजी जाए। यदि निर्धारित समय के भीतर कोई उत्तर प्राप्त नहीं होता है, तो यह माना जाएगा कि आपके पास देने के लिए कोई टिप्पणी नहीं है और पृथक लेखापरीक्षा रिपोर्ट के मसौदे में शामिल सभी तथ्यों और आंकड़ों को पुष्टि के रूप में माना जाएगा। यह भी अनुरोध किया जाता है कि उत्तर amg2.afwr.au@cag.gov.in ई-मेल पर भी भेजे जा सकते है ।

भवदीया,

संलग्न : यथोपरि।

(साहिल सांगवान)
उप- निदेशक (AMG-II)

Phone- 011-23239419] 23239420 Fax : 91-23239416, Email : dgaafwr@cag.gov.in

DRAFT OPINION OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF WAREHOUSING DEVELOPMENT & REGULATORY AUTHORITY, NEW DELHI FOR THE YEAR ENDED 31 MARCH 2025.

We have audited the financial statements of Warehousing Development & Regulatory Authority (WDRA), New Delhi, which comprise the statement of financial position as at 31 March, 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 38(2) of Warehousing (Development and Regulation) Act, 2007 (37 of 2007).

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

In our opinion the accompanying financial statements of Warehousing Development & Regulatory Authority (WDRA), New Delhi, read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, give a true and fair view of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with uniform format of accounts and accounting standards generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the CAG's auditing regulations/ standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc. Our responsibilities are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

The Authority of Warehousing Development & Regulatory Authority (WDRA), New Delhi is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts and accounting standards generally accepted in India, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations / standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.

Deputy Director (AMG-II)

Draft Separate Audit Report on the Accounts of Warehousing Development & Regulatory Authority (WDRA), New Delhi for the year 2024-25

A. Balance sheet

Current Liabilities and Provision (Schedule-7): Rs. 18.34 crore

Unspent grant amounting to Rs. 3.06 crore for the year ended 31st March 2025 should have been refunded to the Ministry. However, the Authority has neither refunded the unspent grant of Rs. 3.06 crore nor shown as refundable to the Ministry in Schedule-7 under Current Liabilities. This has resulted in understatement of Current Liabilities and overstatement of Capital Fund by Rs. 3.06 crore.

Despite highlighting similar comment since 2020-21, no corrective action has been taken by the Management.

B. Income & Expenditure Account

Expenditure- Establishment Expenses (Sch-20)- Rs. 8.83 crore.

WDRA has booked an expenditure of ₹41.95 towards Leave Salary Contribution during the year 2024-25 instead of Rs. 46.10 lakh due to less provisioning of Rs. 4.15 lakh. This resulted in understatement of Establishment Expenses: leave Salary Contribution (Sch-20) as well as Current Liability & Provisions; Other Current Liabilities (Schedule-7) and overstatement of Capital Fund by Rs 4.15 Lakh.

C. Receipts & Payments Account

Interest Received: On Bank Deposit (Savings-PNB)- Rs. 0.40 crore

The above includes an accrued interest of Rs. 44,160 on FDRs for Retirement Benefit. This resulted in overstatement of Interest received as well as Bank Balance in Deposits Accounts (Fixed Deposit) due to inclusion of accrued interest amount. On the other side in **Current Assets, Loans & Advances ETC (Schedule-11)** also 'Bank Balance-on deposit accounts' is overstated and 'Income Accrued'- Accrued Interest is understated to that extent.

D. General

D.1 The Audit of WDRA is being conducted by the O/o of the C&AG of India for certification of Annual Accounts and WDRA is liable to pay audit fee to the CAG of India. However, no provision was made for audit fees in the Annual Accounts for the financial year 2024-25.

Similar comment was taken during 2023-24. However, no corrective action has been taken by the Management.

D.2 Security deposit of Rs.1.14 crore, pertaining prior to March, 2021, shown under the head 'Other Current Liabilities 'in Schedule-7 of Current Liability & Provisions remained uncertified for want of the details/records.

D.3 WDRA has an amount of Rs.15.39 crore (Schedule-7) comprising of cumulative fees, subscription and bank interest[1] which was to be credited to Consolidated Fund of India (CFI). This amount has not been transferred to CFI and kept in a separate account with itself. **The comment has been repeatedly raised in the SAR of WDRA for the last many years. However, no corrective action has been taken yet.**

The issue regarding deposit of receipts of WDRA in the form of fees, income, charges etc. to CFI, was taken up by Department of Food & Public Distribution (DF&PD) with Department of Economic Affairs (DoEA), GoI. DoEA has suggested that above receipts of WDRA would be deposited every month in the Public Account of India in the dedicated WDRA Fund and to deposit penalty and fines in CFI

Audit observed that WDRA has not yet maintained the WDRA fund nor transferred the amount to the Fund and non-creation of Fund is violation of guidelines and advice issued vide Department of Economic Affairs, Ministry of Finance. In February 2025, WDRA has again approached to the Ministry seeking further clarification.

E. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action.

F. Assessment of Internal Controls

(i) Adequacy of the Internal Control System

[1] Including interest received on GIA- Rs. 38,79,185 for the year 2024-25

The Internal Control System of the Authority is inadequate, as WDRA has no internal audit department, or manual, and internal audit of the authority by Pay and Accounts office is pending since 2022-23.

(ii) Adequacy of Internal Audit System

The internal audit of the Authority was conducted by the Pr. Account Office of the Ministry of Consumer Affairs, Food & Public Distribution up to 2021-22 and 10 paras are outstanding.

(iii) System of Physical Verification of Fixed Assets

WDRA has not prepared Fixed Assets Register in form 22 as prescribed under GFR 211. However, the physical verification of stores and fixed assets, viz. Furniture & Fixture and Computer & accessories has been conducted up to 31st March 2025.

(iv) System of Physical Verification of Inventory

Physical verification of inventories like books and publication, stationery and consumable items has been conducted up to 31st March 2025. However, WDRA has not prepared Stock Register of Consumables.

(v) Regularity in payment of statutory dues

As per Accounts, no payments over six months in respect of statutory dues were outstanding as on 31st March 2025.

G. Grants-in-aid

WDRA received Grants-in-aid of Rs.24.69 crore from the Ministry of Consumer Affairs, Food and Public Distribution during the year 2024-25. It had an opening balance of Rs.1.45 crore from previous year. WDRA also receive interest on Grant-in-aid amounting to Rs. Rs.0.38 crore. Out of total grant Rs.26.52 crore, it utilized Rs. 23.46 crore (Revenue Rs. 22.18 crore and Capital Rs. 1.29 crore) leaving a balance of Rs. 3.06 crore.

Deputy Director (AMG-II)

WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

Reply/comments of WDRA on the Separate Audit Report of the C&AG on the Accounts for the Financial Year ended on 31.03.2025

Sl No.	Audit Observation	WDRA's Reply
A	**Balance sheet: Current Liabilities and Provision (Schedule-7): Rs. 18.34 crore** a. Unspent grant amounting to Rs. 3.06 crore for the year ended 31st March 2025 should have been refunded to the Ministry. However, the Authority has neither refunded the unspent grant of Rs. 3.06 crore nor shown as refundable to the Ministry in Schedule-7 under Current Liabilities. This has resulted in understatement of Current Liabilities and overstatement of Capital Fund by Rs. 3.06 crore. Despite highlighting similar comments since 2020-21, no corrective action has been taken by the management.	a. The balance amount of Rs 3.06 Crore includes Rs 0.39 crore towards interest, payable to Government Account. WDRA has accounted Rs 0.39 crore into payable account towards interest received on grant account. The same will be transferred soon to the DFPD's account. Accounts of the Authority is on accrual basis. The balance unspent amount has been intimated to the Ministry vide this office letters No. G-28/1/2019-A&F2037 dated 21.8.2024. The unspent amount of Rs. 2.67 crore (3.06 Crore less interest amount of Rs 0.39 Crore) has been spent during FY 2025-26. Therefore, it was not treated as a current liability of the Authority. The amount was needed for the salary, works/activities already completed in the previous year and was therefore, required to be retained. Therefore, there was no understatement of current liabilities and overstatement of Capital Fund.

B	**Income & Expenditure: Expenditure-Establishment Expenses (Sch-20)- Rs. 8.83 crore.** a. WDRA has booked an expenditure of ₹41.95 towards Leave Salary Contribution during the year 2024-25 instead of Rs. 45.10 lakh due to less provisioning of Rs. 4.15 lakh. This resulted in understatement of Establishment Expenses: leave Salary Contribution (Sch-20) as well as Current Liability & Provisions; Other Current Liabilities (Schedule-7) and overstatement of Capital Fund by Rs 4.15 Lakh.	The provision of Rs.38.72 Lakhs has been created based on actual payment made during FY 2023-24 towards Leave Salary Contribution. On finalisation of calculation, the actual Leave Salary Contribution worked out to Rs.43.05 Lakhs. Differential Amount of Rs.4.33 lakhs have been accounted for in FY 2025-26 as per provisions of Accounting Standard 8.
C	**Receipt & Payment** **Interest Received on Bank Deposit (Savings-PNB)- Rs. 0.40 crore** The above includes an accrued interest of Rs. 44,160 on FDRs for Retirement Benefit. This resulted in overstatement of Interest received as well as Bank Balance in Deposits Accounts (Fixed Deposit) due to inclusion of accrued interest amount. On the other side in **Current Assets, Loans & Advances ETC (Schedule-11)** also 'Bank Balance-on deposit accounts' is overstated and 'Income Accrued'- Accrued Interest is understated to that extant.	A few FDRs have been created in Punjab National Bank (PNB) to cover the WDRA's liability towards retirement benefits (Gratuity and Leave Salary Contribution) in r/o WDRA's permanent employees. On these FDRs, interest of Rs.44,160.00 has been earned till 31.03.2025. Bank Balance Certificate issued by PNB includes the interest earned till 31.03.2025 in r/o FDRs. Based on this, interest has been accounted for as "Interest Earned" and not as "Interest Accrued". Therefore, there is no overstatement of Interest Earned or Bank Balance in Fixed Deposit Account. Further, Interest Accrued reflects the correct amount in Accounts and there is no understatement of accrued interest.

D	1. The Audit of WDRA is being conducted by the O/o of the C&AG of India for certification of Annual Accounts and WDRA is liable to pay audit fee to the CAG of India. However, no provision was made for audit fees in the Annual Accounts for the financial year 2024-25. Similar comment was taken during 2023-24. However, no corrective action has been taken by the management. 2. Security deposit of Rs.1.14 crore, pertains prior to March, 2021, shown under the head 'Other Current Liabilities 'in Schedule-7 of Current Liability & Provisions remained uncertified for want of the details/records. 3. WDRA has an amount of RS.15.19 Crore (Schedule -7) comprising of cumulative fees, subscription and Bank interest which was to be credited to the Consolidated fund of India (CFI). This amount has not been transferred to CFI and kept in a separate account with itself. The comment has been repeatedly raised in the SAR of WDRA for last many years. However, no corrective action has been taken yet.	1. The Audit team nominated for accounts certification/ Accounts audit of Warehousing Development and Regulatory Authority (WDRA) for the year 2024-25 vide email dated 05.06.2025 for conducting audit from 06.06.2025 to 16.06.2025. As there are no pre information for fee to be payable to CAG, no provision was created for the Audit Fee. We have noted the Audit observation and henceforth Provision shall be created for an estimated amount of Audit Fee. 2. We acknowledge the Audit Observation made by the CAG regarding the Security Deposit of Rs.1.14 Crores pertaining prior to March 2021. WDRA shall make endeavor for i) To trace the old records for thorough reconciliation of this amount ii) Examine the current status and iii) Taking necessary actions to resolve the issue. 3. It may be mentioned that all the receipts (other than Grants) on account of registration fee, renewal fee etc, interest from Canara Bank/SBI bank and security deposits are deposited in the Canara Bank/ SBI Bank.

		The issue regarding deposit of receipt of WDRA in the form of fees, income, charges etc to CFI was taken up by the Department of Food & Public Distribution (DF&PD) with Department of Economic Affairs (DoEA), GoI. DoEA has suggested that above receipt of WDRA would be deposited every month in Public Account of India in the dedicated WDRA Fund and to deposit penalty and fines in CFI. Audit observed that WDRA has not yet maintained the WDRA Fund nor transferred the amount to the Fund and non-creation of Fund is violation of guidelines and advice issued vide Department of Economic Affairs, Ministry of Finance. In February 2025, WDRA has again approached to the Ministry for seeking further clarification.	Government as it is refundable to the warehousemen/ others. The refundable amount to Government as on 31.3.2025 amounts to Rs.15.39 crore only including accrued interest of Rs. 4.86 Crores. This has been shown under head "26000.01BBB-4 Sundry Payable" in Schedule-7 Current Liabilities and Provisions. The issue regarding deposit of receipts of WDRA in the form of fees, income, charges etc. was taken up by Department of Food & Public Distribution (DF&PD) with Department of Economic Affairs (DoEA), GOI. DoEA has suggested that above receipts of WDRA would be deposited every month in the Public Account of India in the dedicated WDRA Fund and to deposit penalty and fines in CFI. Vide WDRA's letter dated 12.02.2025 followed by letter dated 30.05.2025, WDRA suggested the followings:
			(i) Grant received shall be credited into WDRA Fund (WDRA's Bank Account). Grant in Aid and Interest Earned on Grant in Aid shall be utilised to meet the expenditures of WDRA. Unspent Grant (together with interest earned on Grant in Aid) shall remain part of WDRA Fund and will not be refunded to GOI.

		(ii) Fine and Penalty, if any, realised by WDRA in it's Bank Account shall not form part of WDRA Fund and shall be transferred to CFI after finalisation of Annual Accounts and Audit by C&AG. Such transfer shall commence only after amendment of WDRA's Act which is already in process. (iii) Receipts of WDRA (other than penalty and fine) would be credited into WDRA's Bank Account. This amount shall be utilised for operational requirement of WDRA and surplus, if any, shall form part of WDRA Fund at the end of financial year. This has been elaborately explained/ disclosed under para (2) in Schedule 25- Notes to Accounts. Further, this was explained and related correspondence were also shown to the Audit. DF&PD's response to our letter is awaited. WDRA will implement the advice of DF&PD.