



ANNUAL REPORT 2019-2020

Warehousing Development and Regulatory Authority
Government of India



Warehousing Development and Regulatory Authority

Government of India

**Annual Report
2019-20**

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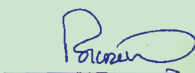
CHAIRMAN'S STATEMENT

It is my privilege to forward the Annual Report 2019-20 of the Warehousing Development and Regulatory Authority to be laid before each House of Parliament. The report contains the essential information required to be forwarded to the Central Government under the provisions of the Warehousing (Development and Regulatory) Authority Annual Report and Returns Rules, 2010. The report also contains an overview of the activities undertaken by the Authority during the year under report as well as the initiatives taken by the Authority on various regulatory issues.

As may be seen from the report, as a result of a number of steps taken by the Authority including organisation of workshops, awareness /outreach programmes, registration camps for handholding, popularization of electronic negotiable warehouse receipts, during the year 2019-20, cumulatively 1005 warehouses with an aggregate storage capacity of 23.32 lakh MT including 723 warehouses belonging to PACSs in Tamil Nadu are registered as on 31st March, 2020 and 138637 number of NWRs/e-NWRs for 9.49 Lakh MT of stocks were issued by registered warehouses. Number of warehouse registration and issuance of e-NWRs during 2019-20 is all time high since the inception of the Authority. Though WDRA's activities was also affected towards the end of financial year 2019-20 due to COVID-19 the organisation functioned by relying upon digital technologies like e-office, on line registration and inspection systems, video conferencing, etc.

The audited Annual Statement of Accounts for the financial year 2019-20, along with the report of the Comptroller and Auditor General of India, are also included in the report.

New Delhi
Dated : 08-12-2020


(PETLURI SRINIVAS)
Chairman (I/C).

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 as the Chairperson or Member after he has attained the age of sixty five years.

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

List of the Chairperson and Members of the Authority during the year 2019-20 is given below.

Name	Tenure
Dr. B.B. Pattanaik, Member and Chairperson (In-charge)	As Member since 12.09.2016. Additional charge of Chairperson since 01.02.2018 up to 09.09.2019 (Retired on 09.09.2019).
Shri P. Srinivas, Member and Chairperson (In-charge)	As Member since 10.01.2017. Additional charge of Chairperson since 10.9.2019.
Shri Harpreet Singh, Member	As Member since 21.2.2020.

1.3 Organisation

The sanctioned strength of staff and the number of staff in position in the Authority as on 31st March, 2020 is given in Chapter-V of the Report.

1.4 Mission, Vision and Objectives

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

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

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

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

1.5 Requirement of registration for warehouses issuing NWRs

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

1.6 Powers and Functions of the Authority

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

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

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

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

1.8 Negotiable Warehouse Receipt

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

1.9 The NWRs are intended to provide the following benefits:

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

1.10 Electronic Negotiable Warehouse Receipts (eNWRs)

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

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

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

1.11 Salient features of 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 e-NWR information is provided by the Repository system.
- (iv) An eNWR has time validity.
- (v) All eNWRs can be traded through 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) e-NWR can be transferred fully or in part.

1.12 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.

1.13 Transformation Plan of the Authority

The Authority, with the approval of the Central Government, and in association with the Department of Food & Public Distribution, the Department of Economic Affairs and the National Institute of Public Finance & Policy (NIPFP), had initiated a Transformation Plan, which inter alia envisaged setting up of e-NWR ecosystem by licensing Repositories for creation and management of e-NWRs to be issued by the warehouses registered with the Authority. The details on Transformation Plan of the Authority are given in Chapter-IV of the Report.

1.14 Meeting of the Authority.

During the year under report three meetings of the Authority were held on 27th May 2019, 4th September, 2019 and 9th September, 2019 and various agenda concerning the functioning of the Authority, Repositories, IT implementation as well as matters relating to Finance and HR were considered.

1.15 Meeting of the Warehousing Advisory Committee

During 2019-20, no meeting of the Warehousing Advisory Committee (WAC) was held.

1.16 Website of the Authority

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

1.17 Advertisement and Publicity.

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

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

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

1.18 Awareness, Training and Outreach programs:-

The Authority conducts various programs for various stakeholders for the purpose of awareness, training and outreach. These include Farmers Awareness Programs (FAPs) for farmers/traders, Warehousemen Training Programs for warehouseman/warehouse manager and also Outreach programs for various stakeholders such as bankers, traders, Commodity Exchanges, State Government departments, etc. Details of such programs undertaken during 2019-20 are given in Chapter-III.

CHAPTER II

REVIEW OF POLICIES AND PROGRAMS RELATING TO AGRICULTURAL MARKETING AND WAREHOUSING

2 Introduction

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

An efficient marketing system for agricultural produce is expected to,

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

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

2.1 Production of food grains

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

Table 2.1

Year	Foodgrain production in million metric tons (MMT)
1951-52	50.82
1961-62	82.71
1971-72	105.17
1981-82	133.30
1991-92	168.38
2001-02	212.85
2011-12	259.29
2015-16	251.54
2016-17	275.11
2017-18	285.01
2018-19	285.21
2019-20*	295.67

As per 3rd Advance estimates as on 15.05.2020

Table 2.2 Production of Major Food grain crops

Crop/Group	Production in million tonnes		
	2017-18	2018-19	2019-20*
Rice	112.76	116.48	117.94
Wheat	99.87	103.60	107.18
Nutri/Coarse Cereals	46.97	43.06	47.54
Pulses	25.42	22.08	23.01
Total	285.02	285.22	295.67

* As per 3rd Advance estimates as on 15.05.2020

2.2 Production of other major Agricultural Crops

As per the final estimates of 2018-19, the production of cotton was 28.04 million bales (each bale is weighing 170 kg) and sugarcane production was 405.42 million tonnes. As per the 3rd advance estimates, the production of cotton and sugarcane during 2019-20 is estimated to be 36.05 million bales and 358.14 million tonnes respectively. The production of Oilseeds, including groundnut, mustard and soybean was 31.52 million tonnes marginally higher than 31.46 million tonnes recorded during 2017-18. As per the 3rd advance estimates the production of oilseeds during 2019-20 is estimated to be 33.50 million tonnes.

(Source: Website of Directorate of Economics and Statistics, Department of Agriculture, Cooperation and Farmer's Welfare, Government of India)

2.3 Minimum Support Price for some important agricultural produce

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

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

Minimum Support Price

Table 2.3 (According to crop year) (Rs. per quintal)

Sl. No.	Commodity	Variety	2016-17	2017-18	2018-19	2019-20	2020-21	(#) increase in MSP 2020-21 over 2019-20
	KHARIF CROPS							
1	PADDY	Common	1470	1550	1750	1815	1868	53(2.9)
		Grade 'A'	1510	1590	1770	1835	1888	53(2.9)
2	JOWAR	Hybrid	1625	1700	2430	2550	2620	70(2.7)
		Maldandi	1650	1725	2450	2570	2640	70(2.7)
3	BAJRA		1330	1425	1950	2000	2150	150(7.5)
4	RAGI		1725	1900	2897	3150	3295	145(4.6)
5	MAIZE		1365	1425	1700	1760	1850	90(5.1)
6	ARHAR(Tur)		5050 ^{^^}	5450 [^]	5675	5800	6000	200(3.4)
7	MOONG		5225 ^{^^}	5575 [^]	6975	7050	7196	146(2.1)
8	URAD		5000 ^{^^}	5400 [^]	5600	5700	6000	300(5.3)
9	COTTON	Medium Staple	3860	4020	5150	5255	5515	260(4.9)
		Long Staple	4160	4320	5450	5550	5825	275(5.0)
10	GROUNDNUT		4220 [*]	4450 [^]	4890	5090	5275	185(3.6)
11	SUNFLOWER SEED		3950 [*]	4100 [*]	5388	5650	5885	235(4.2)
12	SOYABEEN (yellow)		2775 [*]	3050 [^]	3399	3710	3880	170(4.6)
13	SESAMUM		5000 [^]	5300 [*]	6249	6485	6855	370(5.7)
14	NIGERSEED		3825 [*]	4050 [*]	5877	5940	6695	755(12.7)
	RABI CROPS							
15	WHEAT		1625	1735	1840	1925	1975	50(2.6)
16	BARLEY		1325	1410	1440	1525	1600	75(4.9)
17	GRAM		4000 [^]	4400 [@]	4620	4875	5100	225(4.6)
18	MASUR (LENTIL)		3950 [@]	4250 [*]	4475	4800	5100	300(6.3)
19	RAPESEED & MUSTARD		3700 [*]	4000 [*]	4200	4425	4650	225(5.1)
20	SAFFLOWER		3700 [*]	4100 [*]	4945	5215	5327	112(2.1)
21	TORIA		3560	3900	4190	4425		
	OTHER CROPS							
22	COPRA (Calendar Year)	Miling	5950	6500	7511	9521	9960	439(4.61)
		Ball	6240	6785	7750	9920	10300	380(3.83)
23	DE-HUSKED COCONUT (Calendar Year)		1600	1760	2030	2571	2700	129(5.0)
24	JUTE		3200	3500	3700	3950	4225	275(7.0)
25	SUGARCANE \$		230	255	275	275	285	10(3.6)

Figures in brackets indicate percentage increase

\$ Fair and remunerative Price

* Including Bonus of Rs. 100 per quintal

^ Including Bonus of Rs. 200 per quintal

^^ Including Bonus of Rs. 425 per quintal

@ Including Bonus of Rs. 150 per quintal

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

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

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

Table 2.4

Figures in Lakh Metric Tonnes (LMT)

Commodity/ Marketing Year	2017-18	2018-19	2019-20
Wheat	308.24	357.95	341.33
Rice	381.85	443.99	510.46*
Total	690.09	801.94	851.79

*KMS 2019-20 is under process, data as on 02.09.2020

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

2.6 Procurement of Pulses & Oil seeds

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

2.6.1 Price Support Scheme (PSS)

This scheme is implemented based on the proposal from the concerned State Govt. in the prescribed format along with documents to the Department. States should agree to exempt the procured commodities of pulses, oilseeds and copra from levy of mandi tax and assist central nodal agencies in logistic arrangements, including supply of gunny bags, working capital

for state agencies, creation of revolving fund for PSS operations, etc. as required under the scheme guidelines. Procurement of these commodities is undertaken directly from pre-registered farmers within the stipulated period and conforming to the prescribed Fair Average Quality (FAQ) norms by Central Nodal Agencies through the State level agencies at the Minimum Support Price (MSP) announced by the Govt, as and when prices fall below the MSP. As per the guidelines of Price Support Scheme, the overall quantity of procurement by Central Government will be restricted to 25% of the actual production of the commodity for that particular season. In case State/ UT Government intends to procure over 25% of its State/UT production, the State/UT Governments may do so at their own cost and through its own agencies. If the State Government intends to procure quantities beyond 25% and upto 40% of production through Central Nodal Agencies, then the State Government will use the same for their PDS and other welfare schemes, at their own cost. The details of procurement of pulses made under PSS during the years from 2016-17 to 2020-21 (upto 5.08.2020) are at the table below:

Table 2.5

TENTATIVE DETAILS OF PULSES, OILSEEDS AND COPRA PROCURED AT MSP UNDER PSS FROM 2016-17 TO 2020-21 (AS ON 21.09.2020)						
CATEGORY/COMMODITY	2016-17	2017-18	2018-19	2019-20	2020-21*	TOTAL
PULSES						
GRAM	-	2,769,430.16	7,76,406.21	21,48,294.96	-	5,694,131.33
MASOOR	-	2,46,943.85	56,237.87	1,433.88	-	3,04,615.60
MOONG	1,21,902.70	2,99,182.35	3,28,714.16	1,47,130.39	34.20	8,96,963.80
TOOR	1,95,993.68	8,73,758.62	2,91,000.87	5,47,272.15	-	19,08,025.32
URAD	15,747.65	3,63,593.88	4,92,294.14	132.31	-	8,71,767.98
TOTAL PULSES	3,33,644.03	45,52,908.86	19,44,653.25	28,44,263.69	34.20	96,75,504.03
OIL SEED						
COPRA	-	-	-	0.18	-	0.18
GROUNDNUT	2,11,678.93	10,51,582.68	7,17,517.93	7,23,085.62	-	27,03,862.16
MUSTARD SEED	36,940.18	8,73,661.00	10,88,945.26	8,03,843.64	-	28,03,390.08
NIGERSEED	-	-	15.90	-	-	15.90
SESAMUM SEED	3,419.81	-	-	-	-	-
SOYABEAN	162.19	72,282.10	19,483.02	10,677.68	-	-
SUNFLOWER SEED	6,539.09	2,745.43	3,336.33	5,267.08	-	-
TOTAL OILSEEDS	2,58,740.20	20,00,271.21	18,29,295.44	15,42,874.20	-	55,07,268.31
COPRA						
Ball COPRA	1,836.86	-	-	-	5,052.40	6,889.26
Milling COPRA	4,488.94	-	-	313.66	35.58	48,38.18
TOTAL COPRA	6,325.80	-	-	313.66	5,087.98	11,727.44
GRAND TOTAL	5,98,710.03	65,53,180.07	37,73,948.69	43,87,451.55	5,122.18	1,51,94,499.78

Note:

- Procurement of pulses at MSP had also been done under Price Stabilisation Fund operated by DoCA which is excluded
- During the year 2018-19 Price Deficiency Payment Scheme (PDPS) was implemented in the state of Madhya Pradesh for the quantity of 16.83 LMT of soyabean
- The year wise procurement is for the corresponding season of KMS of RMS (Including summer Crops)
- *Procurement upto 21.09.2020.

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

2.6.2 Price Deficiency Payment Scheme (PDPS)

Under this scheme the State has to send proposal for opting for PDPS to the Department of Agriculture, Cooperation and Farmers Welfare for the selected oilseeds in place of PSS. 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 registered bank account of farmers. This scheme does not involve any physical procurement. Under PDPS full compensation of difference between MSP and Sale/Modal price i.e. Price Deficiency, received by farmers upto 25% of MSP value (including 2% administrative cost) will be borne by Central Government. The support of the Central Government will be given for quantity upto 25% of State/UT production of particular oilseeds crop for the season. If any State is willing to cover quantities beyond 25%, the same needs to be funded from the resources of State/UT governments. Under this scheme, based on the State proposal, a quantity of 16,82,700 metric tons (MT) of soyabean has been covered in Madhya Pradesh during Kharif– 2018-19.

2.6.3 Pilot of Private Procurement and Stockist Scheme (PPSS)

The States have the option to implement pilot Private Procurement Stockist Scheme (PPSS) by sending a proposal for procurement of particular oilseeds at MSP to the Government of India. Such procurement will be made from pre-registered farmers on a pilot basis in selected district/ APMC(s) of the district involving the participation of a selected private stockist. The private stockist shall be empanelled by State/UT government as per extant guidelines. Such a private stockist will not be allowed to sell the procured quantities during the procurement period notified under PDPS/PSS for that particular commodity in that State. The private stockist shall be totally responsible for all forms of handling including storage and transportation, as also disposal. The maximum eligible service charge shall be 15% of the MSP notified for the year and crop commodity under consideration. Such a private stockist shall procure the selected oilseeds up to a maximum of 25% of production in the District /Agriculture Produce Management Committees (APMCs) at MSP conforming to the prescribed Fair Average Quality (FAQ) norms.

2.7 Current Status of Warehousing Capacity in India

Estimation of warehousing capacity in the organised sector in the country is difficult in the absence of a centralised database. However, as per the secondary data collected from various sources, the current capacity of the organised warehouses operated by the public agencies, cooperatives and private sector is estimated at **154.82 million** tons as detailed below.

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

Table: 2.6

Sl. No.	Name of the Organization/ Sector	Storage capacity in million tones
1.	Food Corporation of India (FCI) (<i>excluding CAP and the capacity hired from CWC, SWCs, State agencies and private</i>)	12.78
2.	Central Warehousing Corporation (CWC)	9.96
3.	State Warehousing Corporations (SWCs) (excluding CAP storage) Other State Agencies (excluding CAP storage)	39.72
4	Cooperative Sector	16.52
6	Private Sector	75.84**
	Total	154.82

** Capacity created under the support of ISAM scheme of Directorate of Agri Marketing & Inspection and PEGS scheme of FCI

(Source: Information received Department Food and Public Distribution, Government of India, NCDC and Directorate of Agricultural Marketing and Inspection, Government of India.)

2.8 Augmentation of Storage Capacity

Considering the shortage of warehousing space in surplus areas the Government has taken several initiatives starting from promotional policies to subsidies on construction of warehouses to augment warehousing capacity in those areas. Some of these initiatives are detailed below.

2.8.1 Agricultural Marketing Infrastructure (AMI)

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

The main objectives of the scheme are (i) to develop marketing infrastructure to effectively handle and manage marketable surpluses of agricultural and allied produce including horticulture, livestock, poultry, fishery, bamboo, minor forest produce and such like produce supportive to enhancing farmers’ income (ii) to develop alternative & competitive marketing channels for agricultural and allied produce through incentivizing private and cooperative sectors to make investments there (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.

The Storage Capacity assisted under Agricultural Marketing Infrastructure sub-scheme of ISAM, state-wise as on 31.03.2020 is as follows:

Table 2.7

S.No.	State	No. of projects	Capacity assisted(MT)
1	Andhra Pradesh	1382	5633425
2	Arunachal Pradesh	1	945
3	Assam	325	987169
4	Bihar	1036	587672
5	Chhattisgarh	595	1943795
6	Goa	1	299
7	Gujarat	11752	4535548
8	Haryana	2025	6589727
9	Himachal Pradesh	87	27486
10	Jammu & Kashmir	14	83027
11	Jharkhand	29	172316
12	Karnataka	4616	3878740
13	Kerala	206	90511
14	Madhya Pradesh	3902	10812230
15	Maharashtra	3610	6761230
16	Meghalaya	16	21012
17	Mizoram	1	302
18	Nagaland	1	814
19	Odisha	691	1009180
20	Punjab	1745	6741842
21	Rajasthan	1483	2764745
22	Tamil Nadu	1127	1407402
23	Telangana	768	4647771
24	Tripura	5	28764
25	Uttar Pradesh	1123	5337669
26	Uttarakhand	287	772269
27	West Bengal	2555	1586176
	Total	39383	66422066

2.8.2 Private Entrepreneurs Guarantee Scheme, 2008

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

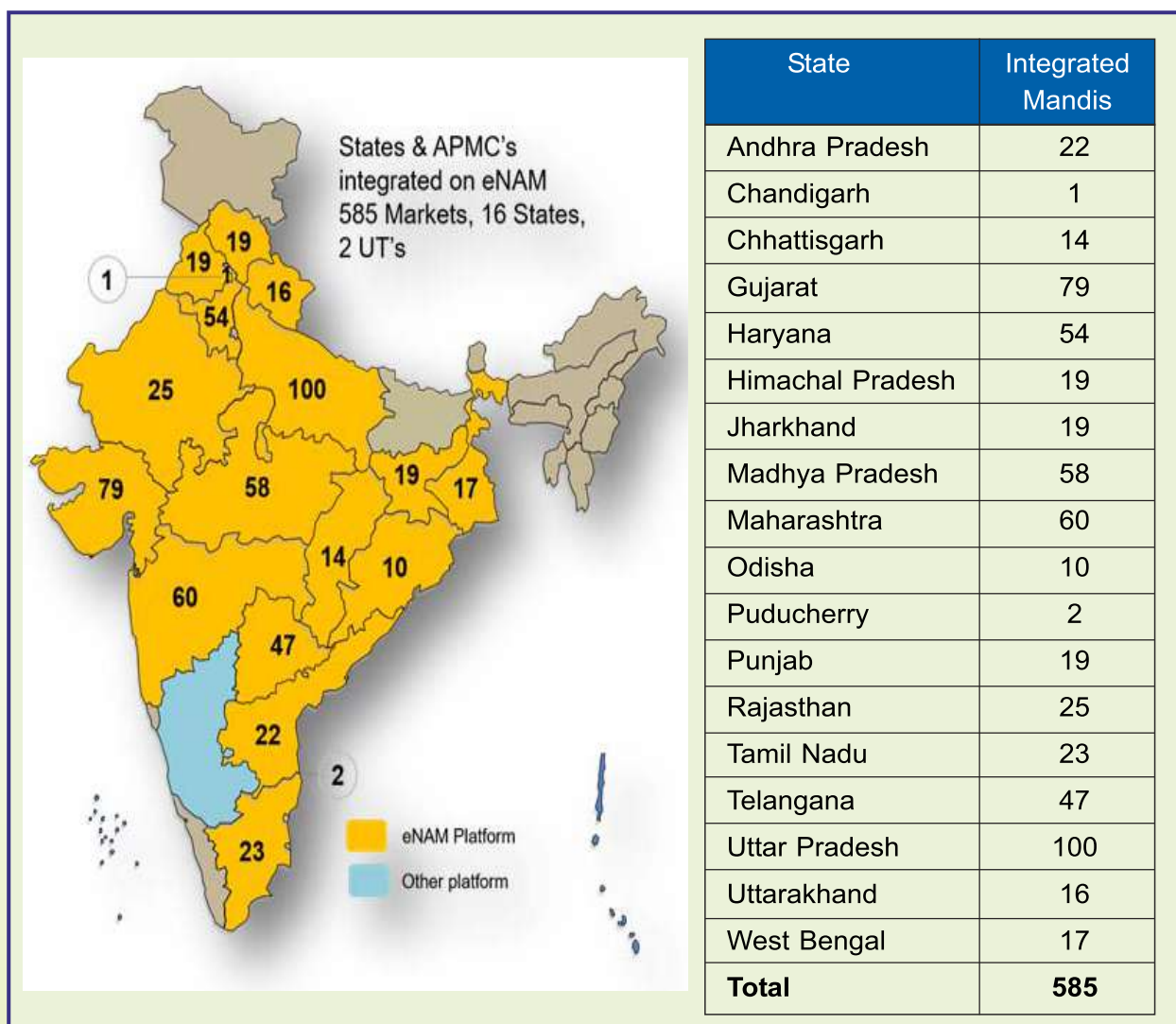
As per the guidelines of the scheme and based on the proposals received from State Level Committees (SLCs), a capacity of 164.75 Lakh metric tonnes (LMT) has been approved by the High Level Committee (HLC) of FCI for construction of PEG godowns at various locations in 22 States. Out of this a capacity of 143.63 LMT has already been completed and a capacity of 4.77 LMT was under various stages of construction as on 31.03.2020.

2.9 Warehousing Capacity in Cooperative Sector

Considering the presence of large number of small capacity cooperative warehouses in rural areas & more likelihood of small farmers depositing their produce in these warehouses, the WDRA has been promoting cooperative warehouses to get registered with WDRA & issue NWRs to the farmers. Total storage capacity created in cooperative sector through NCDC funding up to 31.03.2020 was 16.52 Million MT with 67963 warehouses/godowns spread across the country. Out of this, 32 warehouses/godowns with 9864 MT capacity were added during 2019-20 by the cooperative societies assisted by National Cooperative Development Corporation (NCDC).

2.10. National Agriculture Market (e-NAM)

With the objective to usher reforms in the Agri-marketing sector and promote online marketing of Agri commodities across the country and to provide maximum benefit to the farmers, the Government has approved a scheme to implement National Agriculture Market (NAM) on 1st July 2015. NAM pilot was launched on 14th April 2016, in 21 mandis of 8 states. Under the scheme, a web based platform has been deployed across 585 regulated markets to promote online trading, digitization of entire functioning of markets including gate entry, lot management, bidding, generation of e-sale agreement and e- payment etc., remove information asymmetry, increase transparency in the transaction process and enhance accessibility to markets across the country. Further, to facilitate assaying of commodities for trading on e-NAM, common tradable parameters have been developed for 150 agriculture commodities. e-NAM has witnessed a turnover of 3.39 Crore MT trade volume of agricultural commodities worth Rs 99,460 Crore till 31st March 2020. A total of 585 Mandis from 16 States and 2 UTs have been on boarded on e-NAM and additional 415 mandis have been approved and are under process of integration with eNAM by May 2020; taking the total number of mandis to 1000 by May 2020. At present, quality parameter of 150 commodities have been notified on the e-NAM platform. Since the launch of the e-NAM Scheme, more than 1.66 Crore farmers, 1.28 lakh traders, 70,194 Commission Agents and 977 FPOs have registered themselves on e-NAM platform.



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

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

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

Further, In order to optimize the use of scarce resources and mitigate the uncertainty in price and marketing, the Government of India formulated and released a progressive and facilitative Model Act “The —State/ UT Agricultural Produce & Livestock Contract Farming and

Services (Promotion & Facilitation) Act, 2018” in May, 2018 for its adoption by the states/Union Territories (UTs). The aforesaid Model Contract Farming Act covers the entire value and supply chain from pre-production to post harvest marketing including services contract for the agricultural produce and livestock.

Chapter II, Section 12 of the model 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 eNWRs. So far, the State/UT of Andhra Pradesh, Arunachal Pradesh, Assam, 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.

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

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

In order to discourage distress sale and to encourage them to store their produce in warehouses, from the year 2010-11, the benefit of interest subvention has been made available to small and marginal farmers having Kisan Credit Card (KCC) 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.

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

There has been substantial increase in the disbursement of Ground Level credit (GLC) to farmers since the launch of ISS. The GLC has increased from Rs.2,29,400 crore in 2006-07 to Rs. 13,73,766 in 2019-2020. The interest subsidy paid to banks and farmers in the last 3 years is as under:

Table 2.8

S. No.	Year	Release (in Cr)
1	2017-18	13,045.72
2	2018-19	11,495.67
3	2019-20	16,218.75

2.13 RBI Master Direction on Priority Sector Lending

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

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

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

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

The Authority have already requested the Financial Inclusion Department, Reserve Bank of India to modify the Master Directions by replacing words “ Warehouse Receipt” with “Negotiable Warehouse Receipts” keeping in view the legislation of Warehousing (Development and Regulation) Act, 2007. The Authority also has held several rounds of discussion with General Manager, RBI, Executive Director, RBI and Additional Secretary, Department of Financial Services as well as the Indian Bankers Association (IBA) wherein detailed presentation on the eNWR

and repository system as well as the financial security to lenders / holders of the NWRs were made with a request to replace the word “Warehouse Receipts” with “Negotiable Warehouse Receipts / Electronic Negotiable Warehouse Receipts”. A number of interactions have also taken place between WDRA and representatives of the banks on this issue. Though, assurances have been given for positive action in the matter but the outcome is still awaited.

2.14 Orienting Banks towards electronic negotiable Warehouse Receipt System

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

Chapter - III

3. REVIEW OF WORKING OF THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

3.1 Recent initiatives taken by the Authority.

Under its transformation plan the Authority took a number of steps to bring reforms in its working. In order to simplify the process of registration and regulation of warehouses, create greater credibility and acceptability of the eNWRs issued by these registered warehouses and to create an encouraging environment for the industry to come forward and willingly get their warehouses registered with the Authority, a number of initiatives were taken by Authority during 2017-18.

With a view to improve efficiency in delivering various services to the public, the warehouse registration rules were amended during the year 2017 and entire process of registration was made online. The system of electronic Negotiable Warehouse Receipts was also launched by the Authority on September 26, 2017 by registering two Repositories. The steps taken also include notification on security deposit, digitization of warehouse registration processes, putting in place a robust monitoring system for the registered warehouses and process for online monitoring of various key transactions in registered warehouses and linking the banks with the NWR system for bringing in greater transparency and trust.

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

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

Table: 3.1.

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

3.1.3 Application fee requirements

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

Table: 3.2.

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

However, in case of warehouses operated by Farmer Producer Organizations (FPOs)/ cooperatives the application fee has been fixed at Rs.5,000 only.

3.1.4 Minimum Network Requirement for Registration.

As per Rule 18 of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 minimum network requirement for registration of warehouses with the Authority are detailed under the Seventh Schedule of the rules. Network requirement has been linked to the capacity of the warehouse(s). However in case of Farmer Producer Organizations (FPOs) and cooperatives network is required to be only positive. The network requirements were further amended on March 20, 2018 revising the required network limits as detailed below:

Table : 3.3

Network prescribed earlier		Amended Network requirement	
Storage capacity (in tons)	Net worth (Rupees in crores)	Storage capacity (in tons)	Net worth (Rupees in crores)
Less than 1,000	0.5	Less than 1,000	0.1
1,001 – 5000	2.5	1,001 – 3000	0.25
		3,001 – 5,000	0.50
5,001 – 10000	5	5,001 – 7000	1.00
		7,001 – 10,000	2
10,001 – 25000	10	10,001 – 15000	5
		15,001 – 25,000	10
25,001 – 75,000	20	25,001 – 75,000	20
75,001 – 1,50,000	30	75,001 – 1,50,000	30
1,50,001 – 5,00,000	50	1,50,001 – 5,00,000	50
5,00,001 and above	100	5,00,001 and above	100

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

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

3.1.6 Notification on Security Deposit.

Keeping in view the need for financial security of the eNWRs/eNNWRs issued by the registered warehouses and pledged with banks or eNWRs traded and also the convenience of the applicant/warehouseman the requirement of Security Deposit for registration of warehouses has been notified in the Gazette of India vide notification dated July 06, 2017 as per the provisions of new registration rules. However, the notification was further amended vide notification dated January 31, 2019 to make SD monitoring more dynamic and effective by modifying the frequency of submitting the SD and modifying the format of BG/FD. The requirement of SD as per the new notification is as under:

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

Table: 3.4

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

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

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

The Authority has received large number of applications for registration of warehouses operated by State level Cooperative Societies, particularly the Primary Agricultural Cooperative Societies and Farmer Producer Organizations (FPOs) which operate small capacity warehouses in rural areas, in close proximity of farmers. These farmer led institutions cater mainly to the warehousing needs of the member farmers besides providing them finances against the goods deposited by them. Since these warehouses are of small capacity with inadequate resources

and professional competence to run scientific warehouses, they require needed support for improvement. Considering their constraints a number of relaxations in terms of financial and infrastructural requirements for registration have been provided to them.

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

3.2 Implementation of online application process for registration of warehouses

Initially the applications for registration were being submitted in physical form as per the format prescribed under the Second Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017. However, the submission and scrutiny of paper based applications, with a number of attachments, was found to be cumbersome and time consuming.

Therefore, in order to fast track the registration process and put in place a simplified and transparent system of registration and its tracking, the Authority has developed an online system of application for registration of warehouses belonging to different categories of applicants. Provision has also been made for other related activities online viz. payment of application fee, application process workflow, allotment of physical inspection to concerned Inspection Agencies (IAs)/Inspecting Officers (IOs), submission of physical inspection report by inspection agency, submission of security deposit and issue of online registration certificate.

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

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

3.2.1 Documents to be uploaded in the online application:

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

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

- xi. Details of equipment for fire safety viz. fire extinguishers/ fire buckets etc.
- xii. Documents in support of ownership/ effective control prescribed under First/Sixth Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017.

3.2.2 Improvements in the online application system for warehouse registration undertaken during 2019-20

Looking into the feedback from both internal and external users of warehouse registration portal further improvements were made during 2019-20 in the online application system to make it easier for the various users and also to provide for real time monitoring of various processes. Some of the major improvements undertaken are summarised as under:

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

3.3 Notification on electronic Negotiable Warehouse Receipt (eNWR)

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

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

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

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

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

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

Table 3.5

Paper Based WR/ Stock Receipt	E-NWR
Can be shared with prospective buyer in a one to one mode only	Help farmers / depositors to have access to a large number of buyers nationwide with better bargaining powers;
Can not be split	eNWRs can be split with obligation to transfer only a part of the commodity
Prone to Loss, mutilation, tampering, fudging WR information etc.	No possibility of any such eventuality
Inherent difficulties in efficient clearing and trading in a transparent manner	Promote an efficient clearing, settlement and delivery system with transparency in trading of agricultural produce
Difficult to share vital information of the WR with multiple stake holders	It's easy to share vital information of the WR with multiple stake holders like bankers, commodity exchanges, government etc.
No uniformity of information in the receipt	Standard format as prescribed under the Act and Regulation
Not regulated	Regulated by WDRA a statutory Authority
Assaying is not mandatory	Reporting the quality of goods in eNWR is mandatory
Risk of issuing of NWR without receiving goods	Possibility ruled out
Risk of issuing of duplicate NWR without following the procedure	Not possible

Paper Based WR/ Stock Receipt	E-NWR
Fraudulent overstatement of the value of goods is possible	Agmark.net prices are retrieved
No monitoring and surveillance	Regularly monitored by WDRA
Problems in valid transferability of goods in case of transfer/ endorsements due to trades without legal negotiability to the warehouse receipts.	Being electronic in nature multiple transfers are easy and with due backup of W(D&R) Act 2007
Higher litigations in case of non-regulated warehouses	Litigation shall be greatly reduced

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

3.6 Registration of warehouses

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

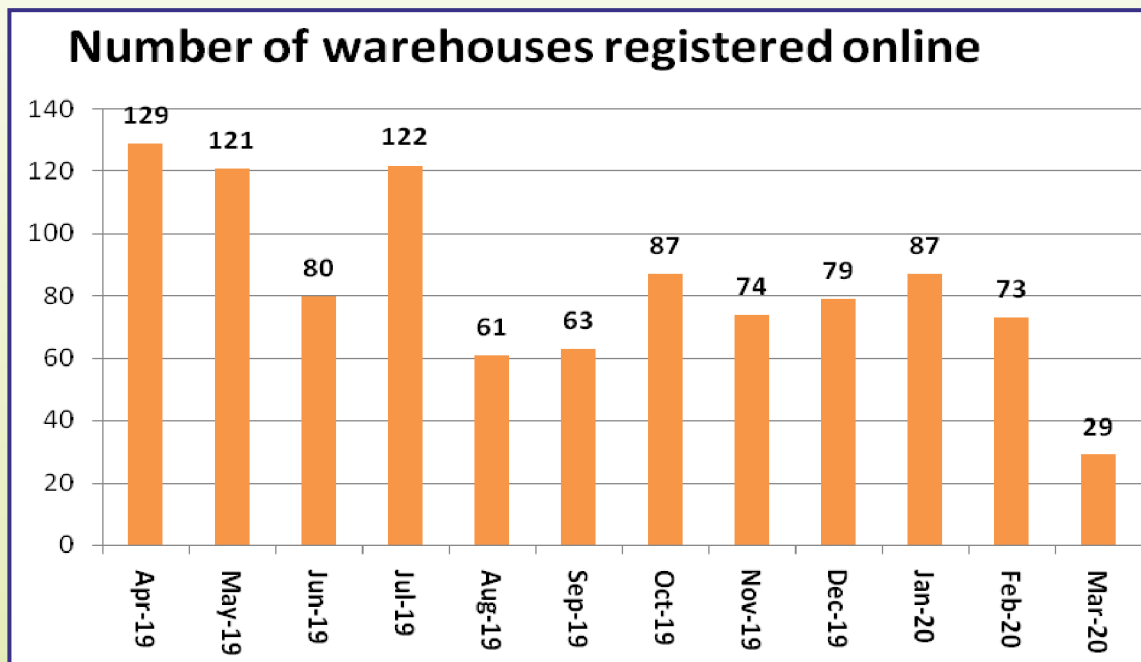
During the year 2019-20, the Authority registered 1005 warehouses in various States which is the maximum since the inception of the Authority as per the entity-wise details given below.

Table 3.6. Entity wise details of Warehouses registered during 2019-20

Sl.No.	Type of Entity	No. of Warehousemen	No. of Warehouse	Capacity (in lakh.MT)
1	PSUs	5	81	11.62
2	Company/society	28	139	6.88
3	Co-operative Society	580	723	1.01
4	Partnership firms	15	11	0.80
5	Individuals	63	51	2.99
Total		691	1005	23.32

Month-wise progress of warehouses registered during 2019-20 is given as under:

Figure 3.1



Out of the warehouses registered by the Authority since inception i.e. 2011-12, 1820 warehouses with an aggregate capacity of 89.73 lakh MT remained active as on 31.03.2020.

The State-wise and year-wise details of registration of warehouses and warehouses with active registration as on 31.03.2020 are as follows:

Table : 3.7

S. No	State	No. of Warehouses registered									Cumulative Registration	Active as on 31.03.2020
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20		
1	Andhra Pradesh	45	16	15	19	09	00	03	20	28	155	53
2	Assam	00	03	01	00	00	00	01	01	00	6	2
3	Bihar	00	00	02	00	02	01	02	04	05	16	8
4	Chhattisgarh	00	01	00	00	00	00	00	00	00	1	0
5	Delhi	00	00	00	00	00	00	00	00	00	0	0
6	Gujarat	03	05	02	10	145	22	85	61	53	386	146
7	Haryana	15	00	00	00	08	00	02	08	06	39	13
8	Himachal Pradesh	01	00	00	00	00	00	00	00	00	1	0
9	Jharkhand	00	00	01	00	00	00	00	01	00	2	1
10	Karnataka	00	14	01	03	19	13	09	06	02	67	25
11	Kerala	11	01	08	01	00	01	03	00	03	28	10
12	Madhya Pradesh	17	20	10	53	153	102	41	197	66	659	334
13	Maharashtra	22	14	00	08	56	40	35	66	32	273	106
14	Odisha	01	00	00	00	00	00	00	02	00	3	2
15	Punjab	04	09	00	01	00	00	00	08	00	22	6
16	Puducherry	01	00	00	00	00	00	00	00	00	1	1
17	Rajasthan	48	04	14	10	116	28	67	59	46	392	149
18	Tamil Nadu	52	00	14	128	71	05	03	126	757	1156	903
19	Telengana	00	00	00	00	02	00	07	18	02	29	21
20	Uttarakhand	00	00	00	00	00	00	00	00	00	0	0
21	Uttar Pradesh	20	05	00	01	06	01	02	27	05	67	36
22	West Bengal	00	00	00	00	01	01	01	02	00	5	3
23	Tripura	00	00	00	00	00	00	00	01	02	00	5
	Grand Total	240	92	68	234	588	214	261	607	1005	3309	1820

The entity-wise and year-wise details of warehouses registered and warehouses with active registration as on 31.03.2020 are given as under in the table 3.8.

Table 3.8

Entity	Total active as on 31.3.2020										Total active as on 31.3.2020
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Cumulative Registration	
CWC	135	25	15	3	2	5	14	84	21	304	160
SWCs	87	28	9	1	16	44	0	37	59	281	96
Private	18	26	14	81	500	163	241	386	194	1623	732
PACsS/ FPOs	0	13	30	145	70	2	1	97	723	1081	821
Cold Storage	0	0	0	4	0	0	5	3	8	20	11
Total	240	92	68	234	588	214	261	607	1005	3309	1820

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

During the year under report considering the interest shown by the Registrar of Cooperative Societies (RCS), Government of Tamil Nadu, special drive was undertaken to register the network positive PACsS by organising awareness camps, registration camps, Master Trainers Programs, etc. As a result during 2019-20, 723 warehouses belonging to PACsS with an aggregate capacity of 1.01 lakh MT were registered. The interest shown and the support provided by the RCS, Additional RCS, and various Joint Registrars of Cooperative Societies, Government of Tamil Nadu is laudable and praiseworthy.

Table 3.9 Month-wise PACS warehouses registration during 2019-20

Month	No. of PACS warehouses registered
April, 2019	96
May, 2019	81
June, 2019	56
July, 2019	103
August, 2019	49
September, 2019	45
October, 2019	66
November, 2019	41
December, 2019	48
January, 2020	57
February, 2020	60
March, 2020	21
Total	723

3.8 Online renewal of registration of warehouses

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

During the year 2019-20 registration of 21 warehouses were renewed. State wise and Agency wise details are as follows:

Table: 3.10

Sl. No.	Name of State/UT	Agency	No of renewal of registration
1	Rajasthan	Private Sector	09
2	Gujarat		03
3	Maharashtra		03
4	Madhya Pradesh		06
		Total	21

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:

- 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 parameter as checked by the Inspection Agencies (IAs) at the time of registration of warehouses are met and are subsequently followed by the registered warehouses.
- To protect the integrity of negotiable warehouse receipts.

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

3.10 Guidelines on empanelment of Inspection Agencies and Inspection of warehouses

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

1. The applicant must meet all of the following conditions in order to be considered for empanelment as an inspection agency –
 - a) The applicant must be a fit and proper person.
 - b) The applicant should have conducted inspections for a minimum period of three years.
 - c) The applicant should have conducted a minimum of ten inspections/ audits in the previous financial year.
 - d) The applicant should have conducted a minimum of thirty inspections/ audits / certifications of warehouses, firms and entities engaged in warehousing, logistics, commodity management, food storage and processing, food safety in the last three financial years.
 - e) The applicant should have a minimum of three Inspecting Officers qualified to inspect warehouses and warehousemen as per the following requirements:
 - i. A minimum graduate degree in science (including engineering and technology graduates), agriculture or allied sciences.
 - ii. Have experience of at least five years in one or more of the following fields – storage, assaying, inspection or testing of agricultural commodities, warehousing, logistics, and supply chain management.
 - iii. Have conducted at least five inspections/audits/certifications of warehouses, firms and entities engaged in warehousing, logistics, commodity management, food storage, processing and food safety.
 - iv. Should have good IT skills and conversant with working on online reporting system including email, internet etc.
 - v. Should be preferably a trained and licensed assayer.
 - f) The applicant should have offices in at least two of the following zones.
 - i. North (Including Chandigarh, Haryana, Himachal Pradesh, NCT Of Delhi, Jammu & Kashmir, Punjab, Uttarakhand, Uttar Pradesh)
 - ii. South (including Andaman & Nicobar Islands, Andhra Pradesh, Karnataka, Kerala, Lakshadweep, Puducherry, Tamil Nadu, Telangana)
 - iii. East (including Arunachal Pradesh, Assam, Bihar, Jharkhand, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Sikkim, Tripura, West Bengal)

- iv. West (including Dadra & Nagar Haveli, Daman & Diu, Goa, Gujarat, Maharashtra, Rajasthan)
- v. Central (including Chhattisgarh, Madhya Pradesh)

3.11 Empanelment of Inspection Agencies

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

Details of the empanelled inspection agencies are given as under:

- 1) True Quality Certifications Private Limited, 210, Sai Ram Plaza 63 Mangal Nagar, Bhawarkuan AB Road, Indore – 452001.
- 2) SSRA & Company, M-13, LGF, South Extension, Part -2, New Delhi – 110049.
- 3) One Cert International Private Limited, H-08, Mansarovar Industrial Area, Mansarovar, Jaipur-302020, Rajasthan.
- 4) NABARD Consultancy Services Private Limited, 24, Rajendra Place, NABARD Tower, New Delhi – 110025.
- 5) TQ Services Limited, SBU Quality Services Splendid Towers 6th Floor, H. No. 1-8-364, 437, 438 & 455 S.P. Road, Begumpet, Hyderabad – 500016.
- 6) National Productivity Council, UtpadaktaBhavan, 5-6, Institutional Area, Lodi Road, New Delhi – 110003.
- 7) Synergy Technofin Pvt. Ltd., B231, First Floor, Greater Kailash Part-1, New Delhi-110048

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

3.12 Payment of fee to the Inspection Agencies

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

Table : 3.11

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

Note:

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

3.13 Inspecting officers added during 2019-20

Considering the increased load of inspections the Authority has been asking the empanelled Inspection Agencies to add more Inspecting Officers (IOs), particularly, in the States/Zones where the volume of registration applications have been increasing. Accordingly the Authority on boarded the additional IOs who possess the requisite qualification and experience, during the year 2019-20, as detailed below:

Table: 3.12

Sl No.	Name of the IA	Zone-wise number of IOs added					IOs added during 2019-20	Total IOs as on 31.3.2020
		North	South	East	West	Central		
1	SSRA & Company	-	03	-	02		05	12
2	One Cert International Private Limited	-	-	-	-	02	02	9
3	NABARD Consultancy Services Private Limited	-	02	-	-	-	02	50
4	TQ Services Limited	-	02	-	01	-	03	27
5	National Productivity Council	-		-	-	-	-	47
6	True Quality Certifications Private Limited	01	04	-	01	-	06	12
7	Synergy Technofin Private Limited	01	09	01	02	06	19	18
		Grand Total					37	175

3.14 Stock inspection of warehouses

In addition to the pre-registration physical inspection of warehouses, the Authority has also initiated stock inspection of such of the warehouses which are issuing large number of eNWRs. IOs with requisite qualifications and experience of carrying 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 2019-20, 238 numbers of stock inspections of warehouses was conducted. Month-wise progress of stock inspections conducted during the year is given as under:

Month-wise progress of stock inspection of warehouses conducted during 2019-20

Table : 3.13

Month	Number of Stock inspections conducted	Inspection Agency			
		TQ Services	True Quality Certification	SSRA	NPC
April, 2019	25	19	2	4	
May, 2019	30	20	2	8	
June, 2019	33	14	2	17	
July, 2019	29	17	1	11	
August, 2019	-	-	-	-	-
September, 2019	37	22	-	15	
October, 2019	28	15	-	13	
November, 2019	25	-	8	17	-
December, 2019	13	-	5	3	5
January, 2020	16	-	8	6	2
February, 2020	-	-	-	-	-
March, 2020	2	-	-	2	-
Total	238	107	28	96	7



Stock Inspection by WDRA at a warehouse National Collateral Management Service Ltd/C/o S.K.Agro Industries G.No.1 Bhawati Niwari Tonk, Rajasthan.

3.15 Registration of Repositories with the WDRA

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

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

The Repository system became effective from September 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 134939 eNWRs were issued by these repositories during the year 2019-20 as per the details given below:

Table: 3.14

Repository	Exchange	Non Exchange	Total
NERL	122765	2246	125011
CCRL	9731	197	9928
Total	132496	2443	134939

3.16 Performance of the Repositories during the year 2019-2020

Sl. No.	Particulars	Name of the Repository		Total
		NERL	CCRL	
1	No. of eNWRs issued	125011	9928	134939
2	No. of warehouses issuing eNWR	236	121	357
3	Number of Warehouse on-boarded on repository	1133	1834	2967
4	Number of Depositor/Client accounts opened	1634	613	2247
5	No. of RPs added	05	107	112
6	No. of pledgee (Banks/FIs) on-boarded on repository	20	08	28
7	Quantity of stocks deposited against eNWRs (in lakh MT)	8.55	4.43	8.98
8	Value of stocks deposited against eNWRs (Rs. in crore)	3972.063	1331.3782	5303.4412
9	Pledge/Loan against eNWRs (Rs. in crore)	320.6613	84.3487	405.01

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

e-NAM is a web based platform in regulated APMC markets to promote online trading, digitization of entire functioning of markets, wherein the produce of e-NAM member brought

to market is put on e-NAM platform for trading by the member and payment made after finalization of trade. It also includes activities of gate entry, lot management, bidding, generation of e-sale agreement and e- payment etc. Further to facilitate assaying of commodities for trading on e-NAM, common tradable parameters have been developed for 150 agriculture commodities.

Since e-NAM is electronic trading platform for agri commodity and e-NWRs also maintain the necessary assaying/grading and other data in electronic form.

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

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

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

About 39 warehouses in Telangana and Andhra Pradesh have been declared as market sub-yard to facilitate e-NWR holder of those warehouses to trade on e-NAM platform of respective APMC mandi.

3.18 Capacity Building Programme in the Warehousing Sector

For capacity building in the warehousing sector, training programs for the Warehousemen of the registered warehouses are being regularly organized by the Authority through various Training Partner institutions. Besides, awareness programs for farmers/traders/millers on Warehousing (Development and Regulations) Act, 2007 as well as about the benefits of the Negotiable Warehouse Receipt System are also carried out regularly. These programs were also organised during 2019-20 as per the following details.

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

During the year 2019-20, the Authority organized 115 one day awareness programs among farmers, traders, millers, etc. in 10 States on the benefits of NWRs system. These awareness programs were organised through various expert institutions like CWC, CCSNIAM Jaipur, ICM Bhopal, URICM Gandhinagar, ATARI Jabalpur, ICM Jaipur, ICM Hyderabad, ICM Chandigarh, Madhusudan ICM Bhubaneswar, IGICM Lucknow and State Agriculture University, Jodhpur. Details of awareness programs organised during 2019-20 are given below:

Table: 3.15

Sl. No	Organisation	No. of Programmes conducted	No. of Farmers/ Traders/Millers participated
1	Central Warehousing Corporation	40	2000
2	CCSNIAM, Jaipur	09	450
3	Institute of Co-operative Management (ICM), Bhopal	08	400
4	ICM, Hyderabad	15	750
5	ICM, Chandigarh	05	250
6	ICM, Jaipur	15	750
7	MadhusudanICM, Bhubaneswar	02	100
8	IGICM, Lucknow	05	250
9	State Agricultural University, Jaipur	05	250
10	UCRIM, Gandhinagar	10	500
11	ATARI, Jabalpur	01	50
	Total	115	5750

The progressive achievement under this activity since the inception of the Authority is as follows. In all 842 programs have been organized and 42100 farmers have participated in them.

Table: 3.16

Sl. No	Year	No. of Awareness Programmes Conducted	No. of Farmers Participated
1	2011-12	04	200
2	2012-13	96	4800
3	2013-14	138	6900
4	2014-15	85	4250
5	2015-16	95	4750
6	2016-17	98	4900
7	2017-18	97	4850
8	2018-19	114	5700
9.	2019-20	115	5750
Total		842	42100



Farmers Awareness Program conducted by Central Warehousing Corporation at narnaund



Farmers Awareness Programme at CWC, Nargund 2019-20

3.18.2 Training of Warehouseman / Warehouse Managers:

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

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

During 2019-20 fourteen (14) training programs were organised through the CWC New Delhi,, CCSNIAM, Jaipur and NCCT, New Delhi in which 455 warehouse managers of registered warehouses were trained as detailed below.

Table: 3.17

Sl. No.	Name of the Institution	Number of programs organised	Number of warehouse managers trained
1	CCS NIAM, Jaipur	08	224
2	CWC, New Delhi	04	159
3	NCCT, New Delhi	02	72
	Total	14	455

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

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

Table: 3.18

Sl. No.	Year	Name of the Institutions	Number of programs organized	Number of participants
1.	2011-12	NIAM, Jaipur	02	65
2.	2012-13	Dr. MCR Institute, Hyderabad; and NIAM, Jaipur	04	131
3.	2013-14	Dr. MCR Institute , Hyderabad, NIAM – Jaipur; and CWC, Hapur	11	414
4.	2014-15	IGMRI, Hapur	10	354
5.	2015-16	CCSNIAM, Jaipur (03) and CWC, IGMRI, Hapur (01)	04	96
6.	2016-17	CWC, IGMRI, Hapur (04) and CCSNIAM, Jaipur (04)	08	211
7.	2017-18	CWC, IGMRI, Hapur (03) and CCSNIAM, Jaipur (02)	05	127
8.	2018-19	CWC (04), CCS NIAM (05)	09	265
9.	2019-20	CWC (04), CCSNIAM (08) and NCCT (02)	14	455
Total			67	2118



Warehousemen attending lecturers on Warehouseman Training Program at ICM, Madurai



Warehouseman Training Program conducted by NCCT at ICM, Madurai for official of PACSS

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

- (1) Meetings of Additional Secretary, WDRA with the Registrar of Cooperative Societies, Tamil Nadu and the Principal Secretary, Cooperation, Food and Consumer Protection, Government of Tamil Nadu, was held on 29.4.2019 regarding various activities to be undertaken by WDRA for imparting of necessary training to the staff of newly registered warehouses in the cooperative sector in Tamil Nadu and other related matters.
- (2) Chairman (I/C) and Member, WDRA addressed a stakeholders outreach programme organised by M/s CDSL Commodity Repository Limited (CCRL) and CWC on 17.5.2019 at Erode which was attended by 35 traders, depositors, Bank officials etc. The Joint Registrar, Cooperative Societies (JRCS) of Erode and Karur Districts also participated.
- (3) Chairman (I/C) and Member, WDRA addressed an outreach programme organised by CCRL and CWC at Madurai on 18.5.2019 which was attended by 36 participants from the local traders, Banks and warehouses.
- (4) Three handholding workshops were organised for the officials of Primary Agriculture Cooperative Societies of Tirunelveli, Virudhunagar and Karur districts of Tamil Nadu from 11.07.2019 and 15.07.2019 in order to assist the applicants for submission of applications/ rectification of deficiencies for registration of their warehouses with WDRA.

- (5) An awareness program on online warehouse registration process and e-NWR ecosystem was organised at Lucknow on 16.07.2019 for the officials of Uttar Pradesh State Warehousing Corporation (UPSWC). 50 officials of UPSWC participated in the program.
- (6) A training session was organised on 12.07.2019, for the Inspecting Officers of newly empanelled Inspection Agency. 10 Inspecting Officers were imparted training regarding online inspection of the warehouses.
- (7) A workshop organised by CCS NIAM, Jaipur at MANAGE Hyderabad on 'Warehouse Registration with WDRA and Interface between eNAM and eNWR' on 03.08.2019. The programme attended by warehouse owners, agripreneurs, farmers, producers organizations from the State of Telangana.
- (8) An awareness workshop on online process of registration of warehouses was organized at Villupuram District at Villupuram, Tamil Nadu on 8.8.2019 for warehousemen in-charges in order to assist the applicants for submission of applications/rectification of deficiencies for registration of their warehouses with WDRA.
- (9) An awareness workshop for online registration of Warehouses was also organised at Erode ,Tamil Nadu on 19.8.2019 for officials of PACSs in order to assist them for submission of applications/rectification of deficiencies for registration of their warehouses with WDRA.
- (10) A Workshop was organised by CCSNIAM, a training partner of WDRA, at Vijayawada, Andhra Pradesh on 'Warehouse Registration and interface between eNAM and eNWR, on 31.8.2019.
- (11) An "Outreach Program on Commodity Repository", was organised at Rajkot, Gujarat on 19.09.2019 in association with Saurashtra Cold Storage Association and National Horticulture Mission, Gujarat.
- (12) Member, WDRA addressed the Cold Storage Owners Association Meeting organised by Government of Andhra Pradesh on 01.10.2019 at Vijayawada.
- (13) WDRA participated and set up a stall at India International Cooperatives Trade Fair 2019 organised by M/s NCDC at Pragati Maidan, New Delhi from 11 to 13 Oct, 2019, for the information of all visitors regarding WDRA's activities including Warehousing in Cooperative sector.
- (14) WDRA sponsored a thematic session on 'Cooperatives as Cost Effective and Efficient Service Providers' in IICTF organised by NCDC on 11-13 Oct 2019 at Pragati Maidan, New Delhi. Shri. P. Srinivas, Chairman(I/C), WDRA delivered a talk on 'WDRA's Role in warehousing by Cooperatives'.
- (15) A workshop on Stock Inspection for Inspecting Officers has been conducted on 30.11.2019 at WDRA, New Delhi, wherein 15 Inspecting Officers from different empanelled Inspecting Agencies participated in the workshop.

- (16) Member and Director, WDRA conducted handholding session for attending the rectification of warehouse registration application deficiencies and submission of applications for online warehouses registration with the secretaries of PACS and held meetings with Joint Registrars of Cooperatives at Tiruvannamalai, Thanjavur and Tirupur districts of Tamil Nadu state.
- (17) A presentation was made by Chairman, WDRA before the Principal Secretary, Haryana, at Chandigarh on 6.2.2020 on e-NWR ecosystem and benefits of e-NWRs in warehousing based procurement.

3.20 Visit of Foreign delegation.

The delegation from a Federal Democratic Republic of Ethiopia, led by Mr. Habteselassie (Minister Counselor in Ethiopian Embassy) along with 10 Members study team of Ministry of Trade and Industry of Ethiopia visited the WDRA on 16th December, 2019 to know the Negotiable Warehouse Receipt System (NWR) ecosystem and financing against NWRs.



Visit of delegation of Republic of Ethiopia to WDRA on 16.12.2019

CHAPTER - IV

TRANSFORMATION PLAN OF THE WDRA

4.1 Introduction

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

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

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

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

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

4.2 Activities undertaken under the Transformation Plan

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

- i) Conducting a Qualitative Survey and three annual Quantitative Surveys on warehousing sector in India.
- ii) Rewriting / framing of Rules / Regulations for simplification of the process of Registration of Warehouses, robust system of inspection of warehouses, mechanism for Grievance Redressal and Dispute Resolution, electronic negotiable warehouse receipt (e-NWR).

- iii) Engagement of a Primary Consultant for implementation of Transformation plan.
- iv) Licensing of Repositories to set up IT-based ecosystem for creation and management of electronic Negotiable Warehouse Receipts (e-NWRs) to be issued by registered warehouses against deposited stocks.
- v) Deployment of IT ecosystem for WDRA Portal, Online Business processes, Surveillance and Monitoring system, internal automation, etc, by engagement of a System Integrator (SI).

4.3 Activities completed under the Transformation Plan

4.3.1 Qualitative and Quantitative Survey

(a) Qualitative Survey:

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

(b) Quantitative Survey:

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

1st Quantitative Survey 2015-16:

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

2nd Quantitative Survey 2016-17:

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

3rd Quantitative Survey 2017-18:

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

4.3.2 Framing and Rewriting of Rules, Regulations.

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

- (i) Guidelines on Repositories and Creation and Management of Electronic Negotiable Warehouse Receipts issued on 20.10.2016

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

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

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

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

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

The users of the Repository systems are:-

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

Since commencement of operations of Repositories, 2,12,385 e-NWRs have been issued. During the year 2019-20, 134939 eNWRs have been issued.

Connectivity to Commodity Derivatives Exchanges:-

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

Integration of e-NWR with e-NAM:-

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

4.3.4 IT ecosystem of the Authority

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

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

- (a) WDRA e-Portal,
- (b) Online Warehouse Registration and Inspection Module
 - Registration of warehouse
 - Inspection of warehouse allotment and reporting
 - Renewal of Registration of warehouse
 - Surrender of Registration of warehouse
 - Cancellation of Registration of warehouses
 - Integration of SMS/E-mail alert for SD Expiry
 - Integration of SMS/E-mail alert for Insurance Expiry
 - Integration of SMS/E-mail alert for Effective Control Expiry
 - Flexible duration facility for Registration/Renewal
 - Addition/Modification of AAR by AR
 - Implementation of E-mail Based Support ticket management:
- (c) Surveillance and Monitoring system,
 - Warehouse Registration reports
 - e-NWR reports
 - WMS quality reports.
 - MIS reports including summary report, detailed report, exception reports and alerts.

- (d) ERP Accounting System (ODOO)
 - Accounting
 - Payroll
 - Asset Inventory Management
- (e) WDRA Grievance Redressal System
- (f) E-learning platform
- (g) Setting up of IT Helpdesk
- (h) Integration of WDRA Portal with repositories
- (i) Introduction of E-Office.
 - E-file
 - E-leaves.
 - E-receipts

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

4.3.5 Development in IT Platform undertaken during 2019-20

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

(a) Monitoring and surveillance report for eNWR –

Dashboard Notifications – 7

Repository Reports – 10

Repository Summary Reports - 6

(b) Warehouse Management System (WMS) :

Warehouse Management System is deployed in system. It is having following features

It will be used to keep the track of stock and their quality reporting fortnightly. Warehouse user can assign maker and checker for each warehouse separately.

Maker has to update the quality status of Stock stack-wise and checker has to approve and send it to WDRA, fortnightly.

Maker has to update the treatment status of warehouse and checker has to approve and send it to WDRA fortnightly.

WMS has been deployed and made live in March 2020.

The implementation of Transformation Plan has been completed and all the systems viz. Repositories (NERL and CCRL), IT applications of WDRA, Online Warehouse Registration, etc., are now fully operational.

4.3.6 Risk Management and BCP/DR in WDRA

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

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

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

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

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

WDRA has installed CCTV cameras within premises.

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

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

CHAPTER - V

ORGANISATIONAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE

5.1 Organisational Matters of the WDRA:

The sanctioned strength of WDRA as well as the posts filled up as on 31st March, 2020 remained as under:

Table: 5.1

S. No.	Designation of posts	No. of posts sanctioned	No. of posts filled up as on 31 st March, 2020
1	Joint Secretary	1	1 (upgraded as Special Secretary on personal basis)
2	Director	3	1
3	Under Secretary	2	1
4	Deputy Director	9	2
5	Assistant Director	8	2
6	Section Officer	2	-
7	Assistant	12	1
8	Accountant	1	1
9	Principal Private Secretary	1	1
10	Private Secretary	2	2
11	Staff Field Officer	1	-
12	PA/Steno Grade 'D'	2	1

5.2 Vigilance Overview in the Authority.

The Director (Administration & Finance) is functioning as the Chief Vigilance Officer of the Authority. No vigilance case was either contemplated during the year or remained pending in the Authority as on 31.03.2020.

5.3 Implementation of RTI Act, 2005 in the Authority.

Shri Ganesh A. Bakade, Director (Administration & Finance) continued as the CPIO. Shri Deepak Arya, Deputy Director (Legal) and Under Secretary (Administration & Finance)(In-charge), was appointed as CAPIO and Shri T.K. Manoj Kumar, Special Secretary, WDRA functioned as the Appellate Authority during the year 2019-20. This information has been displayed

on the website of the Authority for the information of general public. A total number of 10 references under RTI Act were received during the year 2019-20 and timely information was provided.

5.4 Official Language Implementation.

Quarterly meetings to review the implementation of official language in the Authority were held under the Chairmanship of the Special Secretary, WDRA on 28th June 2019, 15th July 2019, 24th September 2019 and 27th December 2019.

Official Language Department, Ministry of Home Affairs had formed a South Delhi- 3 NARAKAS group for the Central Government offices situated in South Delhi. The first meeting of this group was held on 28.11.2019 at Indian Institute of Mass Communication (IIM), New Delhi under the Chairmanship of DG, IIM.

Workshops on the contributions of IT tools in using the official language and progressive use of Hindi in office work were organised on 12th July, 2019 and 14th February, 2020. An essay writing competition was organised on 6th March, 2020 which was attended by all the staff members and officers of the Authority. In the Workshop organised by the Department of Food and Public Distribution on 29th May, 2019 and 18th December, 2019 on “Translation Tools” officials of the Authority participated.

Hindi Pakhwada was also organised in the Authority. During the fortnight 16th to 27th September 2019, various competitions such as Handwriting competition, Complete the Story competition and Idioms competition were organised for the officials of the Authority. The Pakhwada started by taking a pledge and by planting the saplings in the NCUI campus area, where the Authority office is situated. The Planting of saplings were done by Chairman, Member, Senior officers and other Officials of the Authority. On the spot poem competition among staff members was organised and prizes were distributed to motivate the staff.

The official and staff of the Authority regularly contributed poems and articles in Hindi which were published in Hindi magazine “KhadyaBharati” of the Department of Food and Public Distribution (DFPD), Government of India as well as in “BhandaranBharati” of the Central Warehousing Corporation.

The official of the Authority regularly attended the Rajbhasha Karyanvayan Samiti Meetings on 28th June 2019, 27th September 2019 and 31st December 2019 organised by DFPD.



Staff participating in various competition during Hindi Pakhwada

5.5 Celebrations of Swachhata Pakhwada.

In the year 2019-20 two Swachhata Pakhwadas were organised in the Authority from 11th September, 2019 to 1st October, 2019 and 16th February, 2020 to 28th February, 2020. During this period, the staff of the Authority under took cleanliness drive in the office as well as the adjoining areas like Shahpur Jat village, Bus Stop, Park, Govt. School, NGO and office campus. The campaign is mainly emphasized on the eradication of plastic from our daily life. The Authority publicized this campaign by distributing cotton bags in school, bus stop and parks and made people aware about the drawbacks of plastics. During the drive, the officials visited the Government school for creating awareness among children about cleanliness and replace plastic bags by cotton bags. The Authority distributed cotton bags to the officials, public and school students to publicize the Swachhata campaign. The Authority officials delivered talks and organised quiz among children about the importance of hygienic and cleanliness in day to day life. During the Swachhata Pakhwada, Authority informed all the registered warehouses to eradicate plastic and promote cotton bags and making cleanliness in the warehouses and its adjoining areas.

To motivate staff of Authority, an essay competition was organised and distributed prizes to the winning officials. The Authority motivated MTS and sweepers for keeping office premises clean.

The officials of the Authority attended meetings organised by DFPD regarding Swachhata Pakhwada on 17th September, 2019 and 20th January, 2020.



Oath ceremony at WDRA during Swachhata Pakhwada



WDRA staff visited Model School during Swachhata Pakhwada

5.6 Contribution towards the Odisha Chief Minister's Distress Relief Fund:

In order to extend a helping hand towards relief and rehabilitation of the people of Odisha who were harshly struck by the Cyclone 'FANI' in May 2019 causing extensive damage to the life and property, on the appeal of the Chairman, 18 officers and staff of the Authority contributed a total amount of Rs.53,100/- (Rupees Fifty Three Thousand One Hundred Only) to the Odisha Chief Minister's Relief Fund expressing their support in the moment of distress/crises. The Cheque for the amount was handed over to the Principal Resident Commissioner, Government of Odisha, New Delhi on 31st May, 2019 by the Chairman, WDRA with the presence of Member and Special Secretary, WDRA.

5.7 Training of Personnel of the Authority.

The officers and staff of the Authority were imparted training on use of upgraded version of 'e-office' software. The officers and staff were also trained in the use of the new online portal of the Authority for registration of Warehouses from time to time as and when certain improvements were carried out.

5.8 Audit of Accounts of the Authority for the year 2019-20

The Grant-in-aid received against sanctioned budget of the Authority for 2019-20 was Rs.1279.76 lakh and Rs.52.12 Lakh was unspent carried forward from previous year 2018-19, totaling to Rs.1,331.88 lakh. The actual expenditure during the year was Rs.1,207.38 lakh. Amount unutilized as on 31st march 2020, including bank interest (Rs.6.14 lakh) from Oriental Bank of Commerce (OBC), was Rs.130.64 lakh, which has been carried forward to the next financial year 2020-21.

The financial Statements of the Authority for the financial year ended 31.03.2020 alongwith the report of the audit conducted by the Comptroller and Auditor General of India (CAG) through the Director General of Audit (Central Expenditure) for the year 2019-20 are annexed at Annexure I and II respectively.

The CAG has not made any major observation on the Financial Statements of the Authority for the year ended 31.03.2020. However, the reply/comments of the Authority on the observations in the Separate Audit Report (SAR) of the (CAG) are given in Annexure-III.

5.9 Greater use of Digital Technology.

WDRA is a strongly digitised organization and runs a paperless office. The registration of warehouses is entirely online process. The e-office was introduced in 01.01.2018 for e-file process. Online grievance booking system has also been introduced from June 2018. During 2019-20 Video Conferencing facilities was also introduced in WDRA's office. The enhanced use of IT helped WDRA's functioning during the Covid-19 pandemic.



**STATEMENT OF ACCOUNTS
FOR THE PERIOD ENDING 31st MARCH, 2020**

**NCUI BUILDING
4th Floor, 3, Siri Institutional Area,
August Kranti Marg, Hauz Khas, New Delhi**

Warehousing Development & Regulatory Authority

FORM A
(See Rule 3)
BALANCE SHEET AS ON 31/03/2020

Amount (in Rs.)			
Name	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES		277,184,256	262,968,992
Corpus/Capital Fund	1	174,558,567	176,913,637
Corpus/Capital Fund(Opening)		176,913,637	213,785,613
EXCESS/DEFICIT OF INCOME & EXPENDITURE		-2,355,070	-36,871,976
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	102,625,689	86,055,355
ASSETS		277,184,256	262,968,992
Fixed Asset	8	176,763,215	187,063,227
Fixed Asset		176,763,215	187,063,227
Capital Work in Progress		0	0
Investment- From earmarked/endowment funds	9	0	0
Investment-Others	10	0	0
Current Assets, Loans & Advances etc.	11	100,421,041	75,905,765
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



Place: New Delhi
Date : 29.06.2020

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

दीपक आर्य/DEEPAK ARYA

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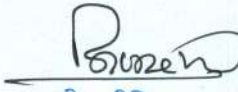
FORM B (See Rule 3) INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31/03/2020

Amount (in Rs.)

Name	Schedule	Current Year	Previous Year
(A) INCOME		129,713,514	77,092,204
Income from sales/services	12	0	0
Grants/Subsidies	13	127,976,000	76,116,000
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	641,364	724,980
Other Income	18	1,096,150	251,224
Increase/(Decrease) in stock of finished goods and work in progress	19	0	0
(B) EXPENDITURE		132,068,584	113,964,180
Establishment Expenses	20	29,674,662	27,863,453
Other Administrative Expenses etc.	21	83,915,065	66,598,808
Expenditure on Grants Subsidies etc.	22	0	0
Interest	23	0	0
Depreciation (Net total at the year end corresponding to schedule 8)	8	18,478,857	19,501,919
Balance being excess/(deficit) of income over expenditure (A-B)		-2,355,070	-36,871,976
Transfer to Special Reserve		0	0
Transfer to/from General Reserve		0	0
Balance being surplus/(deficit) carried to Corpus/Capital Fund		-2,355,070	-36,871,976
Significant accounting policies	24	0	0
Contingent liabilities and Notes to Accounts	25	0	0



Place: New Delhi
Date : 29.06.2020



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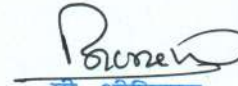


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Warehousing Development & Regulatory Authority

SCHEDULE 1 - CORPUS/CAPITAL FUND AS ON 31/03/2020

Name	Amount (in Rs.)	
	Current Year	Previous Year
Corpus/Capital Fund	0	0
20000.01 Corpus/Capital Fund (Opening Balance)	176,913,637	213,785,613
Add. Contribution towards Corpus/Capital Fund	0	0
Add/Deduct. Bal of net income/expenditure transfer from income and expenditure account	-2,355,070	-36,871,976
Balance at the Year End	174,558,567	176,913,637

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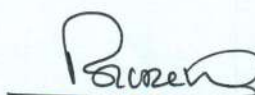


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Warehousing Development & Regulatory Authority

SCHEDULE-2 RESERVE AND SURPLUS AS ON 31/03/2020

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

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Warehousing Development & Regulatory Authority

SCHEDULE-3 EARMARKED/ENDOWMENT FUND AS ON 31/03/2020

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



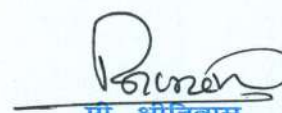

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Warehousing Development & Regulatory Authority

SCHEDULE-4 SECURED LOANS AND BORROWINGS AS ON 31/03/2020

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

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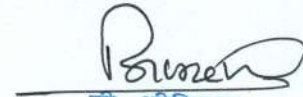
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Warehousing Development & Regulatory Authority

SCHEDULE-5 UNSECURED LOANS AND BORROWINGS AS ON 31/03/2020

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

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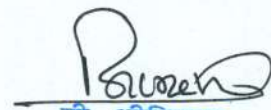


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Warehousing Development & Regulatory Authority

SCHEDULE-6 DEFERRED CREDIT LIABILITIES AS ON 31/03/2020

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

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Warehousing Development & Regulatory Authority

SCHEDULE-7 CURRENT LIABILITIES AND PROVISIONS AS ON 31/03/2020

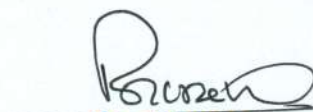
Amount (in Rs.)		
Name	Current Year	Previous Year
26000.01 Current Liabilities	96,682,464	84,280,280
26000.01A Acceptance	0	0
26000.01B Sundry Creditors	79,321,104	62,644,639
26000.01BA Sundry Creditors for Goods	0	0
26000.01BB Sundry Creditors Others	79,321,104	62,644,639
26000.01BB1 Sundry Creditors Others (BECIL)	1,436,064	1,436,064
26000.01BB2 Sundry Creditors Others (Post Master)	0	0
26000.01BB3 Sundry Creditors Others (Others)	3,558,108	4,724,299
26000.01BB4 Sundry Payble	74,326,932	56,484,276
26000.01FG Other Liabilities	0	0
26000.01FGA PM/CM Relief Fund	0	0
26000.01C Advances Received	0	0
26000.01D Interest Accrued but not due on	0	0
26000.01DA Secured Loans/Borrowings	0	0
26000.01DB Unsecured Loans/Borrowings	0	0
26000.01E Statutory Liabilities	814,282	1,532,919
26000.01EA Statutory Liability-Overdue	0	0
26000.01EB TDS	814,282	1,532,919
26000.01EBA TDS-Salary	502,484	399,152
26000.01EBB TDS-Others	311,798	1,032,184
26000.01EBC GST-TDS	0	101,583
26000.01F Other Current Liabilities	16,547,078	20,102,722
26000.01FA Security Deposit	11,911,278	13,259,784
26000.01FB Earnest Money Deposit (EMD)	10,000	10,000
26000.01FC Stale Cheque Pending for Re-issue	3,000	20,738
26000.01FD Salary Payable	2,066,308	2,416,814
26000.01FE Withheld from Party's Bills	0	1,961,021
26000.01FF Leave Salary Contribution Payable	2,556,492	2,434,365
26000.02 Provision for Expenses	5,943,225	1,775,075
26000.02A Provision for Taxation	0	0
26000.02B Provision for Gratuity	276,291	292,254
26000.02C Provision for Superannuation/Pension	0	0
26000.02D Provision for Accumulated Leave Encashment	285,696	249,980
26000.02E Provision for Trade Warranties/Claims	0	0
26000.02F Provisions for Unpaid Expenses	5,381,238	1,232,841



Praveen

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Name	Current Year	Previous Year
26000.02FA Provisions for Telephone Expenses	26,711	18,648
26000.02FB Provisions for Audit Fee	253,100	160,620
26000.02FD Provisions for Inspection system in Warehouses	700,000	0
26000.02FE Provisions for Newspapers & Periodicals	15,115	2,021
26000.02FF Provisions for Training of Warehouseman	2,360,000	434,659
26000.02FG Provisions for Miscellaneous Expenses	560,002	143,812
26000.02FH Provision for Professional Charges	73,440	451,866
26000.02FJ Provision for Repair & Maintenance Exp.	22,300	21,215
26000.02FK Provisions for Farmers Awareness	1,370,570	0
TOTAL	102,625,689	86,055,355

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Warehousing Development & Regulatory Authority													
FIXED ASSETS As on 31.03.2020													
Schedule - 8													
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	174200000	-	-	-	174200000	9332144	3110714	-	12442858	161757142	164867856
8	c) Ownership Flats/Premises	-	-	-	-	-	-	-	-	-	-	-	-
9	d) Superstructures on land not belonging to the entity	40%	19357676	-	-	-	19357676	15486140	3871535	-	19357675	1	3871535
10	3. Plant, Machinery & Equipments	15%	5094153	32600	-	2600	5124153	2233471	658198	2599	2889070	2235083	2860682
11	4. Vehicles	15%	703433	-	-	-	703433	703432	-	-	703432	1	1
12	5. Furniture & Fixtures	10%	5138225	19093	-	1550	5155768	1386556	509635	1549	1894642	3261126	3751669
13	6. Office Equipment	15%	683674	-	245000	-	928674	344549	117476	-	462025	466649	33912
14	7. Computer & Peripheral	40%	3026848	-	-	95904	2930944	2402567	442979	95902	2749644	181300	624282
15	8. Electric Installation	15%	122321	-	-	-	122321	108010	2935	-	110945	11376	1431
16	9. Library Books	40%	91532	8482	2085	-	102099	91304	10553	-	101857	242	222
17	10. Tubewells & W Supply	-	-	-	-	-	-	-	-	-	-	-	-
18	11. Software	40%	19191824	2518944	5352645	-	27063413	8458286	9754832	-	18213118	8850295	10733538
19	Total of A	-	227609686	2579119	5599730	100054	235688481	40546459	18478857	100050	58925266	176763215	187063227
20	B. Capital Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-
21	Total (A + B)	-	227609686	2579119	5599730	100054	235688481	40546459	18478857	100050	58925266	176763215	187063227



(Signature)

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Warehousing Development & Regulatory Authority

SCHEDULE-9 INVESTMENT FROM EARMARKED/ENDOWMENT FUND AS ON 31/03/2020

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




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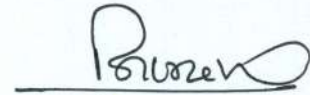
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Warehousing Development & Regulatory Authority

SCHEDULE-10 INVESTMENT - OTHERS AS ON 31/03/2020

Amount (in Rs.)

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

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Warehousing Development & Regulatory Authority

SCHEDULE-11 CURRENT ASSETS, LOANS & ADVANCES ETC. AS ON 31/03/2020

		Amount (in Rs.)	
Name	Current Year	Previous Year	
(A) 13000.01 Current Assets	95,391,291	75,053,652	
13000.01A Inventories	0	659,642	
13000.01AA Stores and Spares	0	659,642	
13000.01AA2 Printing & Stationery in Stock	0	659,642	
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)	7,165	0	
13000.01CA Imprest Cash	0	0	
13000.01CB Temporary Advance	7,165	0	
13000.01CC Cheque/Draft in Hand	0	0	
13000.01D Bank Balance	95,384,126	74,394,010	
13000.01DA With Schedule Banks	95,384,126	74,394,010	
13000.01DAA On Current Account (Oriental Bank of Commerce)	13,063,891	5,212,135	
13000.01DAB On Deposit Account (Includes Margin Money)	542,234	0	
13000.01DAC On Saving Account (Canara Bank)	81,778,001	69,181,875	
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	5,029,750	852,113	
13000.02A Loans	220,727	0	
13000.02AA Loan to staff	220,727	0	
13000.02AA1 TA Advance	4,727	0	
13000.02AA2 LTC Advance	216,000	0	
13000.02AB Other Entities Engaged in Activities/Objective Similar to That Entity	0	0	
13000.02AC Other	0	0	
13000.02B Adv & Other Recoverable in Cash/ Kind or for Value to be Received	323,817	324,928	
13000.02BA On Capital Account	0	0	
13000.02BB Prepayments (Prepaid Expenses)	312,227	307,676	
13000.02BC Security Deposit Made by WDRA	0	0	



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Name	Current Year	Previous Year
13000.02BD EMD made by WDRA	0	0
13000.02BE Advance to Others (Suppliers)	11,590	17,252
13000.02C Income Accrued	4,485,206	527,185
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	4,485,206	527,185
13000.02D Claim Receivable	0	0
TOTAL (A+B)	100,421,041	75,905,765




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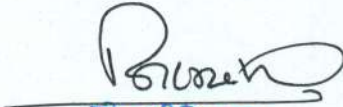
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Warehousing Development & Regulatory Authority

SCHEDULE-12 INCOME FROM SALES/SERVICES FOR THE PERIOD ENDED ON 31/03/2020

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

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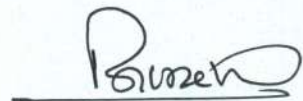
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Warehousing Development & Regulatory Authority

SCHEDULE-13 GRANT/SUBSIDIES FOR THE PERIOD ENDED ON 31/03/2020

Amount (in Rs.)

Name	Current Year	Previous Year
31000.01 Central Government (Min. of CAF & PD)	127,976,000	76,116,000
31000.01A Grant In Aid for Salary Head	33,024,000	29,116,000
31000.01B Grant In Aid for General Head	94,952,000	47,000,000
31000.02 State Government	0	0
31000.03 Government Agencies	0	0
31000.04 Organisation	0	0
31000.05 International Organisation	0	0
TOTAL	127,976,000	76,116,000

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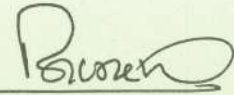
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Warehousing Development & Regulatory Authority

SCHEDULE-14 FEES/SUBSCRIPTIONS FOR THE PERIOD ENDED ON 31/03/2020

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

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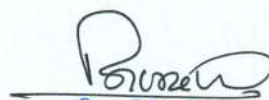
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Warehousing Development & Regulatory Authority

SCHEDULE-15 INCOME FROM INVESTMENT FOR THE PERIOD ENDED ON 31/03/2020

Amount (in Rs.)

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

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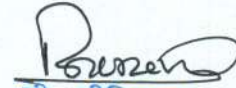
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SCHEDULE-16 INCOME FROM ROYALTY, PUBLICATION ETC. FOR THE PERIOD ENDED ON 31/03/2020

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

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SCHEDULE-17 INTEREST EARNED FOR THE PERIOD ENDED ON 31/03/2020

Amount (in Rs.)

Name	Current Year	Previous Year
35000.01 Interest on Term Deposits	27,097	0
35000.01A From Schedule Bank	27,097	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	614,267	724,980
35000.02A From Schedule Bank	614,267	724,980
35000.02A1 Interest from OBC (Savings)	614,267	724,980
35000.02A2 Interest from Canara Bank (Savings)	0	0
35000.02B From Non-Schedule Bank	0	0
35000.02C Interest from Post Office Saving Accounts	0	0
35000.02D Interest Others	0	0
35000.03 Interest from Loans	0	0
35000.03A Int. on loan from Employee/Staff	0	0
35000.03B Int. on loan (Others)	0	0
35000.04 Interest on Others (OBC Current A/c)	0	0
TOTAL	641,364	724,980





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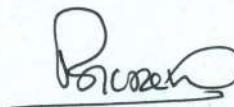


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SCHEDULE-18 OTHER INCOME FOR THE PERIOD ENDED ON 31/03/2020

Name	Amount (in Rs.)	
	Current Year	Previous Year
36000.01 Profit on Sale/Disposal of Assets	0	0
36000.01A Profit on Sale/Disposal of Owned Assets	9847	0
36000.01B Profit on Sale/Disposal of assets acquired out of Grants or received free of cost	0	0
36000.02 Income from Export Incentives Realized	0	0
36000.03 Fee for Miscellaneous Services	0	0
36000.04 Prior Period Income	0	-27,359
36000.05 Excess Provision/Liabilities Written Back	1,080,513	278,463
36000.06 Miscellaneous Income	5,790	120
36000.07 Receipts against Penalty	0	0
36000.07A Penalty - Repository	0	0
36000.07B Penalty - Warehousemen	0	0
36000.07C Penalty - Others	0	0
TOTAL	1,096,150	251,224

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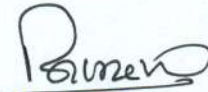
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SCHEDULE-19 INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS FOR THE PERIOD ENDED ON 31/03/2020

Amount (in Rs.)

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

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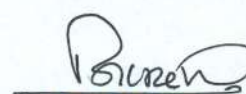
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SCHEDULE-20 ESTABLISHMENT EXPENSES FOR THE PERIOD ENDED ON 31/03/2020

Name	Amount (in Rs.)	
	Current Year	Previous Year
40000.01 Salary and Wages	24,568,211	23,433,365
40000.01A Basic Pay	19,026,374	19,967,675
40000.01B Dearness Allowance (DA)	1,811,384	977,747
40000.01C Transport Allowance	822,263	619,005
40000.01D HRA	2,771,995	1,744,194
40000.01E Deputation Expenses	136,195	124,744
40000.02 Allowances and Bonus	207,630	166,098
40000.03 Employer Contribution to Provide Fund	215,714	92,907
40000.04 Contribution to Other Fund	0	0
40000.05 Medical Facility	140,497	194,851
40000.06 Expenses on Employment Retirement and Terminal Benefits	19,753	86,092
40000.06A Retirement Benefit-Gratuity (WDRA)	-15,963	113,982
40000.06B Retirement Benefit-Leave Encasement (WDRA)	35,716	-27,890
40000.07 Other Employee Expenses	3,509,277	3,006,310
40000.07A Leave Encashment	649,826	219,708
40000.07B Leave Salary Contribution	2,556,492	2,315,301
40000.07C Leave Travel Concession	302,959	471,301
40000.08 Other Expenses	26,500	19,000
40000.09 Employer Contribution to NPS/Pension	914,542	793,386
40000.10 Gratuity Contribution (On Deputation)	72,538	71,444
TOTAL	29,674,662	27,863,453

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SCHEDULE-21 OTHER ADMINISTRATIVE EXPENSES ETC. FOR THE PERIOD ENDED ON 31/03/2020

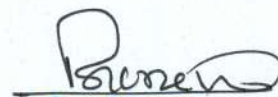
Name	Amount (in Rs.)	
	Current Year	Previous Year
41000.01 Purchase	0	12,314
41000.02 Labour and Processing Expenses	0	0
41000.03 Cartage and Carriage Inward	0	0
41000.04 Electricity and Water Charges	1,157,220	1,107,257
41000.05 Insurance	12,977	13,601
41000.06 Repairs and Maintenance	767,638	8,762,526
41000.07 Office Expenses	299,575	284,913
41000.08 Rent, Rates, Taxes	6,250	236,956
41000.09 Vehicles, Running and Maintenance	119,064	100,172
41000.10 Postage, Telephone and Communication Charges	730,233	658,277
41000.11 Printing and Stationery	1,109,650	525,782
41000.12 Travelling and Conveyance Expenses	2,651,082	3,084,297
41000.12A TA/DA Expenses	1,678,085	2,198,700
41000.12B Local Conveyance Expenses	50,690	26,431
41000.12D Taxi Hiring Charges	922,307	859,166
41000.13 Expenses on Training and Awareness Programme / Seminar	13,151,638	9,432,923
41000.13A Training of Warehousemen	5,343,250	3,187,500
41000.13B Awareness Programme of Farmers	7,802,463	6,180,061
41000.13C Seminar Conference and Workshop	5,925	65,362
41000.14 Subscription Expenses	3,040	0
41000.15 Sponsorship Fees	0	0
41000.16 Auditors Remuneration	242,480	185,170
41000.17 Expenses on System Inspection of Warehouse	13,283,999	9,850,500
41000.18 Professional Charges	6,089,137	10,128,962
41000.19 Provision for Bad and Doubtful Debts/Advances	0	0
41000.20 Irrevocable Balance Written-Off	0	0
41000.21 Studies	14,363,085	12,784,660
41000.21A Technical Study	0	1,000,000
41000.21B Transformation plan for WDRA	14,363,085	11,784,660
41000.22 Foundation Day Celebration Expenses	0	16,418
41000.23 Outsource Manpower (DEO) Expenses	4,891,860	4,910,683
41000.24 Advertisement and Publicity	534,803	2,340,903
41000.25 Legal Expenses	0	0
41000.26 Bank Charges	177	0
41000.27 Other Expenses	470,007	299,835



Praveen

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Name	Current Year	Previous Year
41000.27A Misc Exp	470,006	299,835
41000.27B Loss on disposal/sale of owned Assets	1	0
41000.28 Newspaper & Periodicals	85,786	61,984
41000.29 Paise Rounded off	0	0
41000.30 Prior Period Expenses	8,962,540	1,800,675
41000.31 Software O & M expenses	6,997,074	0
41000.32 CLOUD SERVICE EXPENSES	7,985,750	0
TOTAL	83,915,065	66,598,808

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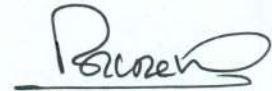
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Warehousing Development & Regulatory Authority

SCHEDULE-22 EXPENDITURE ON GRANTS SUBSIDIES ETC. FOR THE PERIOD ENDED ON 31/03/2020

Amount (in Rs.)

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

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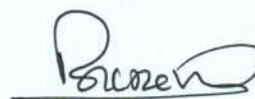
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SCHEDULE-23 INTEREST PAID FOR THE PERIOD ENDED ON 31/03/2020

Amount (in Rs.)

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

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Warehousing Development & Regulatory Authority

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

- The financial statements have been prepared in the prescribed form of Accounts as per the Warehousing (Development and Regulatory) Authority Annual Statement of Accounts and Records Rules, 2010.
- Accounts have been prepared on accrual basis for the current year i.e. 2019-20.

2. INVENTORY VALUATION

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

3. FIXED ASSETS

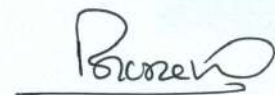
Fixed assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.

4. DEPRECIATION

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

5. GOVERNMENT GRANTS/SUBSIDIES

Government grants/subsidies are accounted on realization basis

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Warehousing Development & Regulatory Authority

SCHEDULE 25 - NOTES TO ACCOUNTS

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED ON 31ST MARCH 2020.

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

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

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

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

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

The reply of the DF&PD is awaited.

3. The cost of stationary and printing being consumables have been charged to revenue expenditure.
4. Capital Expenditure on purchase of the fixed assets made in connection with the discharge of the functions of the Authority has been shown as utilization of fund in Utilization Certificate whereas it is kept as fixed assets in the Books of Account and depreciation thereon is charged to Income & Expenditure Account.
5. Amount received as Grants-in-Aid from Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, Government of India, is accounted under the head Grant/Subsidies. Surplus/Deficit of Income over revenue expenditure is transferred to Corpus/Capital Fund.



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

Establishment Expenses (Amount in Rs.)

Particular	For the Year 2019-20	For the Year 2018-19
Establishment Expenses (As Per Schedule 20)	2,96,74,662	2,78,63,453
Less: Computer rent of Dr. B. B. Pattanaik adjusted from his pay	15,640	NIL
Less:- Closing Establishment Liabilities	53,61,453	49,90,571
Less:-Opening Establishment Assets	NIL	NIL
Net Payment	2,43,13,209	2,28,72,882

Administrative Expenses (Amount in Rs.)

Particular	For the Year 2019-20	For the Year 2018-19
Administrative Expenses (As Per Schedule 21)	8,39,15,065	6,65,98,808
Less:- Closing Administrative Liabilities	1,34,84,904	1,25,99,523
Less:-Opening Administrative Assets	3,01,955	1,09,204
Net Payment	7,01,28,206	5,38,90,081

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

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



Warehousing Development & Regulatory Authority

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

1. Membership Data	
Number of Members	2
Total monthly salary	Rs. 1.54 Lakh
Average Past Service (Years)	3.13
Average age (Years)	51.01
2. Valuation Method	Projected Unit Credit Method
3. Actuarial Assumption	
Mortality Rate	100% of IALM (2006-08) rates have been assumed
Discount Rate	6.52 % p.a.
Salary Escalation	8%
Benefit Value (Gratuity ceiling)	Rs. 20,00,000

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

11. Interest earned as shown in Schedule 17 is interest received in the bank account maintained with the Oriental Bank of Commerce Bank.

12. Security Deposit received from the warehousemen in the form of FDRs/Bank Guarantees as on 31.3.2020 is Rs. 41.44 crore.

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




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WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY
4th Floor, NCU Building, August Kranti Marg, Hauz Khas, New Delhi

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED ON 31.03.2020

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. OPENING BALANCES			I. EXPENSES		
a) Cash in hand			a) Establishment Expenses *	24,313,209	22,872,882
b) Bank Balance			(Corresponding to Schedule 20)		
i) In Current Account (OBC)	5,212,135	28,508,134	b) Administrative Expenses **	70,128,206	53,890,081
ii) In Deposit Account			(Corresponding to Schedule 21)		
iii) Saving Account (Canara Bank)	69,181,875	48,387,213	III. Payments made against funds for various projects		
II. GRANT RECEIVED			III. Investments and deposits made		
a) From Govt. of India			a) Out of Earmarked/Endowment Funds		
i) In Salary Fund	33,024,000	29,116,000	b) Out of Own Funds (Investments-Others)		
ii) In General Fund	94,952,000	47,000,000	IV. Expenditure on Fixed Assets and Capital Work-in-Progress		
b) From State Govts.			a) Purchase of Fixed Assets	8,178,849	10,627,173
c) From Other Sources (details)			b) Expenditure on Capital Work-in-Progress		
(Grants for capital and revenue exp. 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)	538	6,200
b) Own Funds (Other Investment)			- Prepayments	306,506	287,884
V. INCOME FROM ROYALTY ETC.			- TA Advance	4,727	
a) Royalty			- LTC Advance	213,900	
b) Publication			- Other Advance		
c) Others			- Temporary Advance	7,165	
VI. INTEREST RECEIVED			- Temporary Advance-refundable		3,014
a) On Term Deposit			- Refund of EMD		
b) On Bank Deposits (Savings)			- Refund of Security Deposit	1,348,506	62,797
i) OBC	614,267	724,980	- Payment to NPS		
ii) Canara Bank	1,126,928	3,494,694	- Paise Rounded off		
iii) Other Banks			- Refund of Warehouse/Inspection Agency Reg./Renewal Fees(Sundry Payable)	125,000	440,000
c) On Loans and Advances			- Stock in trade (NWR & Stationery)		659,642
d) On Others			- Payment to Other Opening Liability	17,008,177	11,812,745
VII. FEE & SUBSCRIPTIONS					
i) Entrance Fee	2,000,000				
ii) Annual Fee/Subscription	100,000				
iii) Warehouse/Inspection Agency Reg./Renewal Fees	10,771,166	4,000,000	VIII. Closing Balances		
iv) Seminar Prog. Fee		17,500	a) Cash in Hand		
v) KY Consultancy Fee			b) i) In current Accounts (OBC)	13,063,891	5,212,135
vi) Inspection Agency Empowerment Fee			ii) In Deposits Accounts(Fixed Deposit)	542,234	
vii) Other Fee			iii) Saving Accounts (Canara Bank)	81,778,001	69,181,875
VIII. OTHER INCOME					
i) Misc Receipts	6,538	165,284			
ii) EMD					
iii) Security Deposit					
iv) State cheque		8,000			
v) Refund of Advance					
TA Advance		15,000			
LTC Advance					
Other Advance		1,628			
Temporary Advance		3,014			
Total	217,018,909	175,056,428	Total	217,018,909	175,056,428

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

दीपक आर्य/DEEPAK ARYA

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

पी. श्रीनिवास

P. SRINIVAS
CHAIRMAN (I/C)
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
भारत सरकार / Government of India
हौज खास, नई दिल्ली-110016
Hauz Khas, New Delhi-110016

Annexure-II**Separate Audit Report of the Comptroller & Auditor General of India on the accounts of Warehousing Development & Regulatory Authority (WDRA), New Delhi for the year ended 31 March 2020.**

We have audited the attached Balance Sheet of Warehousing Development & Regulatory Authority (WDRA), New Delhi as at 31 March 2020, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 38(2) of Warehousing (Development and Regulation) Act, 2007 (37 of 2007). These financial statements are the responsibility of the WDRA's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. The Separate 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 and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

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

4. Based on our audit, we report that:

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

ii The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Finance subject to the observations in the report.

iii In our opinion, proper books of accounts and other relevant records have been maintained by the WDRA as required under section 38(1) of the Warehousing (Development and Regulation) Act, 2007 in so far as it appears from our examination of such books.

iv We further report that:

A Balance Sheet

Liabilities

Current Liabilities and Provision (Schedule 7): ₹ 10.26 crore

Unspent amount of grant amounting to ₹ 1.31 crore for the year ended March 2020 should have been refunded to the Ministry. However, the Authority has either refunded the unspent grant of ₹ 1.31 crore nor shown as refundable to the Ministry. This has resulted in understatement of Current Liabilities and overstatement of Capital Fund ₹ 1.31 crore.

B. Income & Expenditure

Income

Grants/Subsidies (Schedule 13): ₹ 12.80 crore

The Authority purchased fixed assets costing ₹ 0.82 crore (Schedule-8) during the year 2019-20. Capital expenditure amounting to ₹ 0.82 crore on account of acquisition of these fixed assets was not reduced from the grants shown in the Income & Expenditure accounts (Schedule 13).

This has resulted in overstatement of Income as well as Capital/Corpus Fund and understatement of Reserve and Surplus (Schedule-2) -Capital Reserve by ₹0.82 crore

C. General

1. The Authority has an amount of ₹ 7.43 crore by way of fee and subscription which was to be credited to Consolidated Fund of India (CFI) under the minor head "105 – Warehousing Development and Regulation receipts" below the Major head "0408 – Food Storage and Warehousing as advised by Controller General of Accounts. The Authority took up the matter with Department of Food and Public Distribution (DF&PD) and it was suggested that all other receipts in the form of fees, income, charges etc may be deposited in the WDRA Fund in Public Account of India after meeting operational requirements on monthly basis. To operationalise this procedure, an amendment in the WDR Act, 2007 is required. The amendment in the Act needs to be done on urgent basis and the amount may be deposited in CFI accordingly.

2. The Authority has opened some new Heads/Sub-heads in their annual accounts which should have been disclosed by way of Notes to accounts.

D Grants-in-aid

The Warehousing Development & Regulatory Authority received grants-in-aid of ₹ 12.80 crore (including grant of ₹ 1.00 crore received during March 2020) from Ministry of Consumer Affairs, Food and Public Distribution during 2019-20. It had an opening balance of ₹ 7.43 crore (Grant ₹ 0.52 crore + Fee & subscription- ₹ 6.91 crore) and internal receipts ₹ 1.47 crore. Out of the total fund of ₹ 21.70 crore, it utilized only ₹ 12.21 crore (Revenue ₹ 11.39 crore + Capital ₹ 0.82 crore) leaving a balance of ₹ 9.49 crore (including ₹8.18 crore own receipt by way of fee & subscriptions and Govt. grants ₹ 1.31 crore)

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

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

a. in so far as they relate to the Balance Sheet of the state of affairs of the WDRA as 31st March, 2020; and

b. in so far as they relate to the Income and Expenditure Account of the deficit for the year ended on that date.

Place: New Delhi
Dated: 02.12.2020

For and on behalf of the C &AG of India



(Amitabh Prasad)

Principal Director of Audit

(Agriculture, Food & Water Resources)

Annexure- 1

1. Adequacy of Internal Audit System

The internal audit of the Authority is conducted by the Pr. Accounts office of the Ministry and only one para was outstanding.

2. Adequacy of Internal Control System

The Internal Control System of the Authority is not adequate as the post of Chairman, WDRA is lying vacant since 17 January 2018.

3. System of Physical verification of Fixed Assets.

The Physical verification of stores and assets viz. Furniture & Fixtures and Computer & accessories had been conducted upto 31 March 2020.

4. System of physical verification of inventory

Physical verification, inventory like books and publication, stationary and consumable items had been conducted upto 31 March 2020.

5. Regularity in payment of statutory dues.

As per accounts, no payment over six months in respect of statutory dues was outstanding as on 31st March 2020.


Sr.Audit Officer (AMG-I)

Annexure-III
WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

Reply/comments of WDRA on the Separate Audit Report of the C&AG on the Accounts for the Financial Year ended on 31.03.2020

Observation No.	Audit Observations	Reply to Audit Observations
A. Balance Sheet Liabilities Current Liabilities and Provisions (Schedule 7) : Rs. 10.26 crore	Unspent amount of Grant amounting to Rs. 1.31 crore for the year ended March, 2020 should have been refunded to the Ministry. However the Authority has neither refunded the unspent grant of Rs. 1.31 crore nor shown as refundable to the Ministry. This has resulted in understatement of Current Liabilities and overstatement of Capital Fund Rs. 1.31 crore	Account of the Authority is on accrual basis. The balance unspent amount has been intimated to the Ministry vide this office letters No. G-20011/1/2018-A and F/ 379 dated 10.4.2020 and No. G-28/1/2019-A & F dated 5th May, 2020. The unspent amount of Rs. 1.31 crore (including Rs. 1.00 crore received on 23.3.2020), was for the committed expenditure against the works/activities completed during 2019-20 and was retained for payment. The amount has been spent during 2020-21. Therefore, it was not treated as a current liability of the Authority. The amount was needed for the works/ activities already completed in previous year and was therefore, required to be retained. Therefore, there was no understatement of current liabilities and overstatement of Capital Fund. This amount of Rs. 1.31 crore has already been spent during the current financial year 2020-21.
B. Income & Expenditure Income Grants/Subsidies (Schedule 13) : Rs. 12.80 crore	The Authority purchased fixed assets costing Rs 0.82 crore (Schedule-8) during the year 2019-20. Capital Expenditure amounting to Rs. 0.82 crore on account of acquisition of these fixed assets was not reduced from the grants shown in the Income & Expenditure accounts (Schedule-13). This has resulted in overstatement of Income as well as Capital/Corpus Fund and understatement of Reserve and Surplus (Schedule 2) -Capital Reserve by Rs. 0.82 crore.	According to the Warehousing (Development and Regulatory) Authority Annual Statement of Accounts and Records Rules, 2010 notified by the Government, Schedule- 13 is regarding Grants/subsidies. As per the Authority's accounting policy, it has been showing under this schedule, the total amount of the Grant received from Ministry under two heads i.e., Salary Head and General head. If we reduce the cost of fixed asset from Grants received in this Schedule, it would have been against the accounting policy followed by the Authority so far. Moreover, the format of schedule 13 approved under the above Rule does not have any provision to reduce the amount spent against capital expenditure. As per the accounting policy only the non-capital expenditure is shown as expenditure in the Income and Expenditure account and the expenditure on fixed asset becomes a part of excess/deficit of income over expenditure and it is carried over to corpus/capital fund. Thus corpus/ capital fund is shown under liabilities and the fixed asset is shown under the asset head. This policy has so far been followed.

Observation No.	Audit Observations	Reply to Audit Observations
C. General	1. The Authority has an amount of Rs. 7.43 crore by way of fee and subscription which was to be credited to Consolidated Fund of India (CFI) under the minor head "105- Warehousing Development and Regulation receipts" below the Major head "0408- Food Storage and Warehousing" as advised by Controller General of Accounts. The Authority took up the matter with Department of Food and Public Distribution (DF&PD) and it was suggested that all other receipts in the form of fees, income, charges etc. may be deposited in the WDRA Fund in Public Accounts of India after meeting operational requirements on monthly basis. To operationalise this procedure, an amendment in the WDR Act, 2007 is required. The amendment in the Act needs to be done on urgent basis and the amount may be deposited in CFI accordingly. 2. The Authority has opened some new Head/sub head in their annual accounts which should have been disclosed by way of Notes to accounts	It may be mentioned that all the receipts (other than Grants) on account of registration fee, renewal fee etc, interest from Canara Bank and security deposits are deposited in the Canara Bank. Security deposit amount is not payable to Government as it is refundable to the warehousemen. The refundable amount to Government as on 31.3.2020 amounts to Rs.7.43 crore only including accrued interest of Rs. 0.45 crore. This has been shown under head "26000.01BBB- Sundry Payable" in Schedule-7 Current Liabilities and Provisions. The issue regarding deposit of receipts of WDRA in the form of fees, income, charges etc. to CFI was taken up by Department of Food & Public Distribution (DF&PD) with Department of Economic Affairs (DoEA), GOI. DoEA has suggested that above receipts of WDRA would be deposited in the WDRA Fund in Public Account of India after meeting operational requirements on monthly basis. WDRA agreed to the proposed accounting procedure of DoEA to constitute WDRA Fund in Public Account of India and proposed to deposit all its receipts in WDRA Fund Public Account of India till WDRA becomes self-sufficient. It is also agreed by WDRA to deposit all sums realised by way of penalties and fines to Consolidated Fund of India (CFI). However operationalisation of this requires the amendment to W(D&R) Act, 2007. In this regard, the proposal for amendment to W(D&R) Act, 2007 is already submitted to the DFPD. Till then the penalties and fines will be deposited in separate bank account maintained by WDRA and transferred to CFI after notification of said amendment to W(D&R) Act. The reply of the DF&PD is awaited. This has been elaborately explained/ disclosed under para (2) in Schedule 25- Notes to Accounts. WDRA will implement the advice of DF&PD and transfer the entire amount on account of receipts except security deposit/EMD to the proposed Public account created with the Government. Noted. It would be disclosed in Notes to accounts in future.

Observation No.	Audit Observations	Reply to Audit Observations
D. Grant- in- aid	The Warehousing Development and Regulatory Authority received grants-in-aid of Rs.12.80 crore (including grant of Rs. 1.00 crore received during March,2020) from Ministry of Consumer Affairs, Food and Public Distribution during 2019-20. It had an opening balance of Rs. 7.43 crore (Grant Rs. 0.52 crore +Fees & Subscription, Rs. 6.91 crore) and internal receipts Rs. 1.47 crore. Out of the total fund of Rs. 21.70 crore, it utilised only 12.21 crore (Revenue Rs. 11.39 crore + Capital Rs. 0.82 crore) leaving balance Rs. 9.49 crore (including Rs. 8.18 crore own receipt by way of fees & subscription and Govt. grants Rs. 1.31 crore)	During 2018-19 (previous year) the Authority had unspent balance of only Rs 0.52 crore in OBC bank against the grants received and interest thereon. The receipts of the Authority deposited in the Canara Bank till 2018-19 amounting to Rs. 6.92 crore should not be considered as unspent balance. These are amounts received by the Authority against registration fees etc. CGA has advised to deposit this amount in CFI, for which the Authority has requested the Government for retaining the same with the Authority for its expenditure as provided under the W(D&R) Act, 2007. These receipts were shown as liability to be refunded to the Government in case it is finally decided to deposit it in Government account/CFI. Hence, the actual unspent balance for previous year (2018-19) from the Grants-in-aid received was Rs.0.52 crore only (and not Rs. 7.43 crore as shown under observation). During 2019-20, the total receipt of Grants-in aid in OBC Bank was Rs. 12.80 crore. The interest/other receipts were 0.06 crore during the year. Adding the carried forward balance of 2018-19 of Rs. 0.52 crore, the total amount with the Authority works out to Rs. 13.38 crore. The expenditure in 2019-20 was Rs. 12.07 crore. Therefore, the unspent balance was Rs. 1.31 crore only as on 31.3.2020 and kept in the OBC bank (and not Rs. 9.49 crore as shown in observation). The total amount in Canara Bank as on 31.3.2020 was Rs. 8.18 crore. The own receipts of WDRA from registration fees, renewal fees etc.(Rs 6.00 crore) and interest earned on such receipts (Rs.0.98 crore + Rs. 0.45 crore accrued interest) as on 31.3.2020 which amounts to Rs. 7.43 crore only (and not Rs. 9.49 crore as shown in observation) which is payable to the Government and has been shown as liability under the head "Sundry Payable" in shedule-7 of the accounts.

Observation No.	Audit Observations	Reply to Audit Observations
Annexure-I		
1. Adequacy of internal audit system	The internal audit of the Authority is conducted by the Pr. Accounts office of the Ministry and only one para was outstanding.	Matter of fact
2. Adequacy of internal Control system	The Internal Control System of Authority is not adequate as the post of Chairman, WDRA is lying vacant since 17.01.2018	Chairman of the Authority is appointed by the Government of India
3. System of Physical verification of Fixed Assets	The Physical verification of stores and assets viz. Furniture & Fixtures and computer & accessories had been conducted up to March 2020.	Matter of fact
4. System of Physical Verification of inventory	Physical verification, inventory like books and publication, stationary and consumable items had been conducted up to March 2020.	Matter of fact
5. Regularity in payment of statutory dues	As per accounts, no payment over six months in respect of statutory dues was outstanding as on 31st March, 2020.	Matter of fact



Warehousing Development and Regulatory Authority

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