WDRA ANNUAL STATEMENT OF ACCOUNTS AND RECORDS RULES 2010

31 MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION (Department of Food and Public Distribution) NOTIFICATION NewDelhj, the 8th November, 2010 G.S.R. exercise of the powers conferred by sub-section (l) of section 38 read withXclause (i) of sub-section (2) of section 50 of the Warehousing (Development and Regulation) Act, 2007 (37 of 2007), the Central Government, in consultation with the Comptroller and Auditor- General of India, hereby makes the following rules, namely:- Short title and These rules may be called the Warehousing (Development and Regulatory Authority) Annual Statement Of Accounts and Records Rules, 2010. (2) They shall con•.e into force on the date Of their publication in the Official Gazette. Definitions. — (l) In these rules, unless the context otherwise requires,— 2. (a) "Act" means the Warehousing (Development and Regulation) Act, 2007 (37 of2007); means Anrvxure appended to these rules; and (c) "Form" means a Form appended to these rules. (2) Words and expressions used herein but not defined shall have the meanings respectively assigned to them in the Act. Annual statement of accounts and other relevant records.—At the 3. expiration of a period of twelve months ending on 31" March of every year, the Authority shall. with reference to that period, prepare a balance-sheet, an income and expenditure account and receipt and payment account in the following Forms, namely: (a) Balance Sheet 'in Form (b) Income and Expenditure Account in Form ; (c) Receipt and Payment Account in Form "C" ; Maintenance Of accounts, etc.—The Authority shall preserve • the balance 4. sheet. income and expenditure account and receipt and payment account referred to in rule 3 for a minimum period of five years following the year to which they relate. Authorised signatory.— The balance-sheet, income and expenditure account and 5. receipt and payment account referred to in rule 3 shall be signed by the Accounts Officer, if any, of the Authority and for the purpose of authentication, be signed by the Chairperson and a member of the Authority. 32 THE GAZETTE OF : EX'TPÄORDINARY FORM A (See rule 3) THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITYBALANCE SHEET AS ON 31" MARCH..... [PART IPSEC. (Amount-Rs.) Schedule Current Previous CORPUS/CAPITAL FUND AND LIABILITIES CORPUS/CAPITAL FUND ÉRESERVES AND SURPLUS WMENT FUNDS SECURED LOÄs AND BORROWINGS UNSECURED LOANS AND BORROWINGS DEFERRED CREDIT LIABILITIES CURRENT LIABILITIES AND PROVISIONS TOTAL ASSETS FIXED ASSETS INVESTMENTS- FROM EARMARKED/ENDOWMENT FUNDS INVESTMENTS-OTHERS CURRENT ASSETS, LOANS, ADVANCES Etc. MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted) TOTAL SIGNIFICANT ACCOUNTING POLICIES CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS : Year Year {2 15 16 8 9 24 325 33 FORM 'B' (See rule 3) THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/'YEAR ENDED ON 31ST MARCH,..... . {INCOME Income from Sales/Services Grants/Subsidies Fees/Subscriptions :lncome from Investments (income on Investment from Earmarked/ Endowment Funds transferred to Funds) uncome from Royalty, Publication etc. ilnterest Earned Other Income 'Increase/(decrease) in stock of Finished goods and works-in-progress TOTAL(A) EXPENDITURE Establishment expenses Other Administrative Expenses etc, •Expendiiure on Grants, Subsidies etc. 'Interest (Amount-Rs.) • Schedule Current Previous Year Year 12 13 14 15 16 17 19 20 21 ¯li2 Pepreciation (Net Total at the year-end - Corresponding Ito Schedule 8) {QOQAL (B) Balance being excess of Income over Expenditure (A- Transfer to Special Reserve (Specify each) Transfer to /from General Reserve BALANCE BEINGSURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND SIGNIFICANT ACCOUNTING POLICIES CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS '330 GI/10—5 24 25 34 THE GAZETTE OF INDIA : EXTRAORDINARY [PART II—SEC. 3(i)] THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES

FORMING PART OF BALANCE SHEET AS ON 31ST MARCH,..... SCHEDULE 1- CORPUS/CAPITAL FUND: alance as on the beginning of the year iAdd: Contributions towards Corpus/Capital Fund Balance of net income/(expenditure) transferred from the Income and Expenditure Account as AT THE YEAR-ENP {SCHEDULE 2 - RESE&VES ANP_ SVR?LtJS: 1. Capj—l-ggsgyg: As per last Account Addition during the year Less: Deductions during the year As perk(s$ Account Additiffn during the year Legs: Deductions during the year 3. $pegiql Reserves: As per last Account Addition during the year Less: Deductions during the year 4, General Reserve: As per last Account Addition during the year Less: Deductions during the year TOTAL Current Year (Amount — Rs.) Previous Y ear (Amount — RS.) Current Year 'Previous Year THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF •SCHEDULE 3- EARMARKED/ENDOREMENT FUNDS Opening balance of the funds Addition to the Funds i. Donations/ grants ii. Income from investment made on account of funds BALANCE SHEET AS ON 31 st MARCH, ... (Amount-Rs.) TOTALS FUND- WISE BREAK UP [FUND WW IFun XX OundYY Fund ZZ Current Year¯lpervious Year iii- Other addition (specify nature) TOTAL @+b) (c) Utilization/ Expenditure towards objective of funds '(i) Capital Expenditure - Fixed Assets -Others Total (ii) Revenue Expenditure Salaries, Wages and allowances etc, Rent Other Administrative expenses otal THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHOIUTY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH,..... SCHEDULE 4- SECURED LOANS AND BORROWINGS: I .Central Government 2. State Government (Specify) 3. Financial Institutions a. Term Loans b. Interest accrued and due 4. Banks (a) Term Loans - Interest accrued and due (b) Other Loans (specify) Interest accrued and due 5. Other Institutions and Agencies 6.Debentures and Bonds 7.0thers (Specify) TOTAL Note: Amounts due within One year Current Year (Amount-Rs.) revious Year 73 THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON MARCH,..... SCHEDULE 5- UNSECURED LOANS AND BORROWINGS: I .Centcal Government 2. State Government (Specify) 3. Financial Institutions 4.Banks (a) Term Loans (b) Other Loans (specify) 5. Other Institutions and Agencies 6. Debentures and Bonds 7. Fixed Deposits 8. Others (Specify) TOTAL Note: Amounts due within one year SCHEDULE 6 - DEFERRED CREDIT LIABILITIES: a) Acceptances secured by hypothecation or capital equipment and other assets b) Others TOTAL Note: Amounts due within One year Current Year Current Year (Amount-Rs.) Trevious Year (Amount-Rs.) Previous Year THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH,..... (Amount-Rs. Previous Year SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS A. CURRENT LIABILITIES I _ Acceptances 2. Sundry Creditors: a) For Goods b) Others 3. Advances Received 4. Interest accrued but not due on: a) Secured Loans/borrowings b).Unsecured Loans/borrowings 5. Statutory Liabilities a) Overdue b) Others 6. Other Current Liabilities TOTAL (A) B. PROVISIONS . For Taxation 2. Gratuity Superannuation/Pension 3

4. Accumulated Leave Encashment 5. Trade Warranties/Claims 6. Others (Specify) TOTAL (B) TOTAL (A+B) gurrent Year 0 THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES

FORMING PART OF BALANCE SHEET AS AT MARCH,.. SCHEDULE 8 - FIXED ASSETS GROSS BLOCK DEPRECIATION Cost/valuation As at the On additions tat the year- 'beginning On (Amount- Rs.) NET BLOCK Total As at the As at the DESCRIPTION A. FIXED ASSETS: l. LAND: a) Freehold b) Leasehold 2. BUILDINGS a) On freehold land b) On leasehold land c) Ownership flats/premises d) Superstructures On land not belopging to the entity 3. PLANT MACHINERY & EQUIPMENT QVEHICLES 5. FURNITURE, FIXTURES. ,6.OFFlCE EQUIPMENT 7.COMPUTERS/PERIPHERALS. iCost/valuati0n Additions As at beginning during the or the year Deductions 'during the year end iofthe year :during 'the year deductions 'upto ,during the year- -end year Current 'Previous year-end year-end

8. ELECTRIC INSTALLATIONS 9.LIBRARY BOOKS 10. TUBEWELLS & W. SUPPLY 1 1 .OTHER FIXED ASSETS TOTAL OF CURRENT YEAR PREVIOUS YEAR B. CAPITAL WORK-IN-PROGRESS TOTAL (Note to be given to cost of assets on the hire purchase basis included above) THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES

FORMING PART OF BALANCE SHEET AS ON 31ST MARCH,.. SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS l. In Government Securities 2. Other approved Securities 3. Shares 4. Debentures and Bonds 5. Subsidiaries and Joint Ventures 6. Others (to be specified) TOTAL SCHEDULE 10 - INVESTMENTS - OTHERS l. In Government Securi!ies 2. Other approved Securities 3. Shares 4. Debentures and Bonds 5. Subsidiaries and Joint Ventures 6. Others (to be specified) TOTAL Current Year (Amount-Rs.) Previous Year (Amount-Rs.) 'Current Year 'Previous Year THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31sr SCHEDULE 11 - CURRENTASSETS. LOANS. ADVANCES ETC. A. CURRENT ASSETS: l. Inventories: a) Stores and Spares b) Loose Tools c) Stock-in-trade Finished Goods Work-in-progress Raw Materials 2. Sundry Dewpors: a) Debts Outstanding for a period exceeding six months b) Others 3. Cash balances in hand (including Cheques/drafts and imprest) 4. Bank Balances: a) With Scheduled Banks: - On Current Accounts - On Deposit Accounts (includes margin money) - On Savings Accounts b) With non-Scheduled Banks: - On Current Accounts - On Deposit Accounts - On Savings Accounts 5. Posl Office-Savings Accounts TOTAL (A) Current Year (Amount-Rs.) Previous Year THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF BALANCE SHEET AS ON MARCH (Amount —Rs.) Cu rrent V car Trevious Year SCHEDULE 1 - CURRENT, LOANS, ADVANCES ETC. (Contd_) B. LOANS, ADVANCES AND OTHER ASSETS I . Loans• a) Staff b) Other Entities engaged in activities/objectives Similar to that of the Entity c) Other (specify) 2 Advances and other amounts recoverable in cash or in kind or for value to be received: a) On Capital Account b) Prepayments c) Others 3. Income Accrued: a) On Investments from Earmarked/Endowment Funds b) On investment- others c) On Loan s and Advances d) Others (includes income due unrealized-Rs

4. Ciaims Receivable TOTAL (B) TOTAL + B) WAiiÉliOtJSiNG DEVELOPMENT AND REGULATORY AUTHORITY scribbiJLÉs FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD/YEAR ENDED ON 31st March,...... SCHEDULE 12 - INCOME FROM SALES/SERVICES l) Income from StiléS a) Sale offinisfied Goods b) Sale of Raw Måteriål c) Sale of Scrapes 2) Income from Services a) Labotii and proeessirig Chai•éeS b) Professional/Consültåticy Services c) Agency Commission and Brokeiage d)Maintenance services (Equipmerit/PtOperty) e) Others (SpecifY) TOTAL (Current Year (Amount —Rs.) Previous Year o 45 (Amount —Rs.) SCHEDULE 13 - GRANTS/SUBSIDIES (Irrevocable Grants & Subsidies Received) l) Central Government 2) State Government(s) 3) Government Agencies 4) Institutions/ Welfare Bodies 5) International Organisations 6) Others (Specify) TOTAL SCHEDULE 14- FEES/SUBSCRIPTIONS 1) Entrance Fees 2. Annual Fees/Subscriptions 3) Seminar/Program Fees 4) Consultancy Fees 5) Others (Specify) TOTAL Current Year Current Year Previous Year (Amount —Rs.) Previous Year Note — Accounting Policies towards each item are to be disclosed. 46 THE GAZETTE OF INDIA : EXTRAORDINARY [PART THE WAREHOUSING DEVELOPMENT AND REGULATORM AUTHORITY SCHEDULES FORMING PART OF INCOME &EXPENDITURE FOR THE PERIOD/YEAR ENDED ON 31st MARCH, SCHEDULE 15 - INCOME FROM ÄNYESTMENTS '(Income on Investment from Earmarked/Endowment Funds transferred to Funds) l) Interest a) Oh Government Securities b) Other Bonds/Debentures a) On Shares b) On Mutual Fund Securities '3) Rents (Specify) TOTAL TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS Investment from Earmarked Fund Current Q revious (Amount —Rs.) Investment - Others Current Previous Year Sear Year Near SCHEDULE 16 -INCOME FROM ROYALTY, PUBLICATION ETC. . '1) Income Form Royalty 2) Income from Publications ,3) Others (specify) TOTAL Current Year (Amount- Rs.) Previous ;Year 3(i)] THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF INCOME &EXPENDITURE FOR THE PERIOD/YEAR ENDED ON 315t MARCH, 47 Schedule 17-lnterest Earned l) On Term Deposits:- a) With Schedule Banks b) With Non-Schedule Banks c) With Institutions d) Other i) On saving Accounts: a) With Schedule Banks b) With Non-Schedule Banks c) Post office Savings Accounts d) Others 3) On loans: a) Employee/Staff b) Others 4.) Interest on Debtors and Other Receivable TOTAL Note : Tax deducted at source to be indicated SCHEDULE 18- OTHER INCOME l) Profit on Sale/disposal Of Assets: a) Owned assets Current Year (Amount — Rs.) Previous Year (Amount- Rs.) Current Year Previous Year b) Assets acquired out Of grants, or received free of cost $2) Export Incentives realized 3) Fees for Miscellaneous Services 4)

Miscellaneous Income TOTAL _ 48 THE GAZEITE OF INDIA : EXTRAORDINARY (PART [I—SEC. 3(i)] THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHdRITY SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD/ YEAR ENDED ON 31" MARCH,..,..... (Amount- Rs.) ICurrent Year Previous Year \SCHEDULE 19- mCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS a) Closing stock Finished Goods Work-in- progress b) Less: Opening Stock Finished Goods Work- in- progress iNET NCREASEOECREASE) (a.b) iStHED1.JLÖijL.- iSTABLISHMENT EXRENSES and Wages b) Allowances and Bonus .c) Contribution to Provident Fund Contribution to Other Fund (specify) ß) Staff Welfare Expenses f) Expenses on Empioyees' Retirement and Terminat Benefits g) Others (Specify) TOTAL *Current Year (Amount- Rs.) Previous Year 49 THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHOü'Y SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIODNEAR ENDED ON 31st March.... SCHEDULE 21- OTHER ADMINISTRATIVE EXPENSES ETC. a) Purchases b) Labour and Processing expenses c) Cartage and Carriage Inwards d) Electricity And Power e) Water Charges t) Insurance g) Repairs and maintenance h) Excise Duty i) Rent, Rates and Taxes j) Vehicles, Running and Maintenance k) Postage, Telephone and Communication Charges l) Printing and Stationary m) Travelling and Conveyance Expenses n) Expenses on Seminar/workshcp o) Subscription Expenses p) Expenses on Fees q) Auditors Remuneration r) Hospitality Expenses s) Professional Charges t) Provision for Bad and Doubtful debts/Advances u) Irrevocable Balance Written-off v) Packing Charges w) Freight and Forwarding Expenses x) Distribution Expenses y) Advertisement and Publicity z) Others (specify) TOTAL 4330 GI/10—7 Current Year (Amount- Rs.) Previous Year THE GAZETTE OF INDIA : EXTRAORDINARY (PART II—SEC, 30)) THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING pÅRT OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED..... . SCHEDULE 22 -E END SUBSIDIES ETC. O G NTS Current 'Year (Amount- Rs.) Previous Year :a) Grants given to Institutions/Organisations b) Subsidies given to Institutions/Organisations TOTAL Note - Name of the Entities, their Activities along with the amount of Grants/Subsidi&s are to Ibe disclosed CHED E 23- TE ST a) On Fixed Loans b) On Other Loans (including Bank Charges) g)Others (specify) - 'TOTAL Current Year (Amount-Rs.) 'Previous Year 51 THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD/YEAR ENDED ON 31st MARCH, . SCHEDULES 24 - SIGNIFICANT ACCOUNTING POLICIES (Illustrative) 1. ACCOUNTING CONVENTION The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting 2.1NVENTORY VALUATION 2.1 Stores and Spares (including machinery spares) are valued at Cost. 2.2 Raw materials, semi-finished goods and finished goods are valued at lower of cost and net realizable value. The costs are based on weighted average cost. Cost of finished goods and semi-finished goods is determined by considering material, labour and related overheads, 3.1NVESTMENTS 3.1 Investments classified as "long term investments are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments. 3.2. Investments classified as 'Current' are carried at lower of cost and fair value. Provisions for shortfall on the value of such investments is made for each invement considered individually and not on a global basis. 3.3. Cost includes acquisition expenses like brokerage, transfer stamps, 4. FIXED ASSETS 4. l, fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction. related pre-operaticnal expenses (including interest on loans for specific project prior to its completion), form part of the value of the assets capitalized. 4.2 Fixed Assets received by way of non-monetary grants, (other than towards the Corpus, Fund), are capitalized at values stated, by corresponding credit to Capital Reserve. 5.DEPRECIATION 5.1 Depreciation is provided on straight-line method as per rates specified in the Income-tax Act, 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective 'assets. 52 THE GAZETTE OF INDIA : EXTRAORDINARY [PART It—Sc 5.2 In respect of additions to/deductions from fixed assets during the year, depreciation is considered on pro-rata basis. 5.3 Assets costing Rs,5000 or less each are fully provided

6. MISCELLANEOUS EXPENDITURE Deferred revenue expenditure is written off over a period of 5 years from the year it is incurred

7. GOVERNMENT GRANTS/SUBSIDIES 7.1 Government grnts Of the nature Of contribution towards capital cost of setting up projects are treated as Capital Reserve. 7.2 Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets. 7.3 Government grants/subsidy are accounted On realization basis. 8.LEASE Lease rentals are expenses with reference to lease terms

9. RETIREMENT BENEFITS Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation. Provision for accumulated leave encashment benefit to the employees is accrued 2. and computed on the assumption that employees are entitled to receive the benefit as at each year end. Form 'C' (See rule 3) THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED ON 31st MARCH, ... (Amount-Rs.) •Current iP revious iPA YMENTS RECEIPTS l. Opening Balances a)Cash in hand b) Bank Balances i) In current accounts ii) In deposit accounts iii) Savings accounts 11. Grants Received a) From Govt. of Jndia b) From State Govt.(s) c) From other sources (details) (Grants for capital & revenue expenditure to be shown separately) Year 'Year Sur rent Year ,Previous Year {I. Expenses 'a) Establishment Expenses (Corresponding to Schedule 20) 'b) Administrative Expenses corresponding to Schedule 21) Ill. Payments nuade against funds for various proiects (Name of the fund or project should be shown along with the particulars of payments made for each prpject) :III. Investments and deposits made Out of Earmarked/Endowment funds b) Out Of Own Funds (Investments- Others) I V. Expenditure on Fixed Assets and Capital Work-in- Progress a) Purchase of Fixed Assets b) Expenditure on Capital Work-in-Progress Ill. Income on Investments from a) Earmarked/Endowment Funds b) Own Funds (Other Investment) IV. Interest Received a) On Bank deposits b) Loans, Advances etc. V. Other Income (Specify) VI. Amount Borrowed V 11. Any other receipts (give details) TOTAL . Refund of surplus money/Loans To the Government of India lb) To the State Government To other providers of funds VI. Finance Charges (Interest) VII. Other Payments (Specify) VIII. Closing Balances 'a) Cash in hand Jb) Bank Balances i)ln current accounts ii) In deposit accounts ;iii) Savings accounts TOTAL [F, No. TFC/17/2008] NAVEEN PRAKASH, Jt. secy. -2