

**MINISTRY OF YOUTH AFFAIRS AND SPORTS**

**Subject**            **Statement showing reasons for delay in submission of the Annual Report and Audited Accounts of National Anti Doping Agency (NADA) for the year 2018-2019**

As per rule 20 of the Rules of National Anti Doping Agency, the Annual Report and Audited Accounts along with the Audit Report thereon of NADA are required to be laid in both the Houses of Parliament. Further, as per the existing instructions of the Department of Parliamentary Affairs, the Annual Report as well as the audited accounts of an autonomous body are required to be placed in the Parliament within nine months after the closing of accounting year.

2.            Accordingly, the Annual Report and Audited Accounts along with the audited report thereon of NADA for the year 2018-19 was to be laid in the Parliament. However on account of the reason mentioned below, it has not been possible to lay the said documents before the parliament as under:-

“Office of the DG (Central Revenue) had completed the Statutory audit of NADA from 2009-10 to 2017-18 on 28.12.2018. Accordingly, Annual Report/Annual Accounts for the year 2009-10 & 2010-2011 were placed in Both Houses of Parliament i.e Lok Sabha on 05.12.2019 and Rajya Sabha on 09.12.2019.

Thereafter, NADA initiated the action for Annual Report/Annual Accounts of the year 2018-19. The annual accounts is required to be approved by the General Body of NADA. Since, the term of the constituted General Body/Governing Body had expired on 12.11.2019, NADA has initiated proposal for re-constitution of the Governing Body/General Body 20.11.2019. Ministry of Youth Affairs has re-constituted the Governing Body/General Body on 31.07.2020. Parallelly, NADA has also requested DG (Central Revenue) on 27.04.2020 to conduct the statutory audit of NADA for the year 2018-2019. Ministry of Youth Affairs and Sports has also requested vide letter dated 11.09.2020 to carry out the audit of NADA as early as possible.

2.            As on date, O/o DG (Central Expenditure) is yet to depute the audit team for the purpose. Once, the audit completed by the CAG, thereafter the Audited Account and Annual Report for the period 2018-19 & 2019-20 shall be presented to the Ministry for laying the reports on the table of the house.

**Reply to Questionnaire pertaining to the delayed laying of Annual Report and Audited Accounts of NADA**

<p><b>2</b></p>	<p>The annual report and annual accounts were placed before the General Body in its first meeting held on 01.08.2018 for approval to the annual accounts and taking the matter with CAG for conducting the statutory audit of NADA accounts for the year 2009-10 to 2017-18. On the request, Ministry of Finance had entrusted the audit of NADA to CAG on 27.06.2018.</p> <p>The audit team conducted the statutory audit for the year 2009-10 to 2017-18 during the period from 05.11.2018 to 28.12.2018. The inspection/certification report from the office of DG Audit was received on 17.09.2019. Finally report were laid in both houses of Parliament i.e in Lok Sabha on 05.12.2019 and Rajya Sabha on 09.12.2019.</p> <p>As stated above, since, earlier report were in the process, Audited Accounts for the year 2018-19 and 2019-20 could not be submitted. NADA had sent a request for statutory audit for the year 2018-19 and 2019-20 to CAG on 27.04.2020. Copies of the annual accounts as required has also been furnished to O/o the DG (Audit), However, Ministry of Finance is yet to appoint the statutory auditor for the purpose. On completion of the audit and receipt of inspection/certification report both audited accounts and annual report shall be laid in both houses of Parliament.</p>								
<p><b>5</b></p>	<p>Time schedule for processing the audited accounts and annual report is being adhered/ followed as per the procedure under Rule. As stated above, the Annual Account for the year 2018-19 could not be submitted in time as certification of audit was under process in 2019 for the report of the year 2009-10 to 2017-18. As regards to the 2019-20, NADA had placed the request to O/o CAG on 27.04.2020 i.e completion of the financial year for conducting the Statutory audit so that audited accounts may be laid timely on the Table of Both Houses of Parliament , however it is being delayed due to non-conducting audit from the O/o CAG.</p> <table border="1" data-bbox="264 2153 1338 2440"> <thead> <tr> <th data-bbox="264 2153 532 2440">Year</th> <th data-bbox="532 2153 800 2440">Date by which required to be laid</th> <th data-bbox="800 2153 1068 2440">Date of laying of Annual Reports and Audited Accounts</th> <th data-bbox="1068 2153 1338 2440">Extent of delay</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Year	Date by which required to be laid	Date of laying of Annual Reports and Audited Accounts	Extent of delay				
Year	Date by which required to be laid	Date of laying of Annual Reports and Audited Accounts	Extent of delay						

	2015-2016	31.12.2016	05.12.2019	35 months
	2016-2017	31.12.2017	05.12.2019	23 months
	2017-2018	31.12.2018	05.12.2019	11 months
	2018-2019	31.12.2019	Yet to be laid	13 months
	2019-2020	31.12.2020		01 months

**NATIONAL ANTI DOPING AGENCY (NADA )**  
 Ministry of Youth Affairs & Sports, Govt. of India  
 JLN Stadium, New Delhi - 110003

Replies to the questionnaire pertaining to the delayed laying of Annual Report and Audited accounts of organisation under the Department of Sports.

Point no. 1	Not pertains to NADA
Point no. 2	<p>The annual report and annual accounts were placed before the General Body in its first meeting held on 01.08.2018 for approval to the annual accounts and taking the matter with CAG for conducting the statutory audit of NADA accounts for the year 2009-10 to 2017-18. On the request, Ministry of Finance had entrusted the audit of NADA to CAG on 27.06.2018.</p> <p>The audit team conducted the statutory audit for the year 2009-10 to 2017-18 during the period from 05.11.2018 to 28.12.2018. The inspection/certification report from the office of DG Audit was received on 17.09.2019. Finally report were laid in both houses of Parliament i.e in Lok Sabha on 05.12.2019 and Rajya Sabha on 09.12.2019.</p> <p>As stated above, since, earlier report were in the process, Audited Accounts for the year 2018-19 and 2019-20 could not be submitted. NADA had sent a request for statutory audit for the year 2018-19 and 2019-20 to CAG on 27.04.2020. Copies of the annual accounts as required has also been furnished to O/o the DG (Audit), However, Ministry of Finance is yet to appoint the statutory auditor for the purpose. On completion of the audit and receipt of inspection/certification report both audited accounts and annual report shall be laid in both houses of Parliament.</p>
Point no. 3	Not pertains to NADA
Point no. 4	Not pertains to NADA
Point no. 5	<p>A statement from 2015-16 to 2019-20 containing details of chronological order of events and reasons for the delay in submission of printed Annual Report and Audited Accounts of NADA, is enclosed.</p> <p>Annual Account for the year 2018-19 could not be submitted in time as certification of audit was under process in 2019 for the annual accounts of the year 2009-10 to 2017-18. It is submitted that reports upto 2017-18 have already been placed before both the Houses of Parliament.</p> <p>As regards Annual Report and Audited accounts for the year 2019-20, it is stated that NADA had placed the request to O/o CAG on 27.04.2020 i.e on completion of the financial year for conducting the Statutory audit so that audited accounts may be laid timely on the Table of Both Houses of Parliament , however it is being delayed due to non-entrustment of statutory audit from the Ministry of Finance conducting audit from the O/o C &amp; AG.</p> <p>Annual Accounts for the year 2018-19 and 2019-2020 have already been furnished ot O/o DG (Audit) for early conducting the statutory audit and shall be laid in both houses of Parliament after completion of the statutory audit and receipt of inspection report form the O/o C&amp;AG.</p>

Point no. 6	Not Applicable to NADA
Point no. 7	After approval of Annual Accounts by General body of NADA, the required copies of Accounts with details documents Minutes of GB etc. are forwarded to O/o of the DG (Audit) for conducting the statutory Audit. After audit, draft SAR are issued by Audit office, which is being replied at the earliest. Final SAR received from Audit with Audit Certificate and ATR on the points raised, is submitted before GB for approval. The printing of remaining part of Annual Report and Audited accounts is done thereafter.
Point no. 8	Not pertains to NADA
Point no. 9	Not pertains to NADA
Point no. 10	NADA has skilled manpower to maintain and update accounts in e-networked format.
Point no. 11	NADA is fully computerised.

## NATIONAL ANTI DOPING AGENCY

### Year-wise details of events and Reason for delay in Submission of the Annual Report and Audited Accounts of NADA since last five years i.e. 2015-16 to 2019-20

Sl	Events	2015-16	2016-17	2017-18	2018-19	2019-20
(a)	Approval of Annual Accounts by General Body of NADA	01.08.2018	01.08.2018	01.08.2018	15.12.2020	15.12.2020
(b)	Annual Accounts Submitted by NADA to O/o Director General of Audit (Central Expenditure).	01.10.2018	01.10.2018	01.10.2018	25.11.2020	25.11.2020
(c)	Statutory Certification Audit conducted by C&AG	05.11.2018 to 28.12.2018	05.11.2018 to 28.12.2018	05.11.2018 to 28.12.2018	Annual accounts for the year 2018-2019 and 2019-2020 has already been furnished to O/o DG (Expenditure) on 19.01.2021 and awaiting the approval from Ministry of Finance for entrustment of audit	
(d)	Date of receipt of Draft Separate Audit Report (SAR)	23.04.2019	23.04.2019	23.04.2019		
(e)	Date of Submission of replies to the draft Audit Report to Director General of Audit (Central Expenditure)	16.05.2019	16.05.2019	16.05.2019		
(f)	Date of receipt of Final Separate Audit Report (SAR)	17.07.2019	17.07.2019	17.07.2019		
(g)	Date of despatch to Ministry for laying of document in both the Houses of Parliament.	22.07.2019	22.07.2019	22.07.2019		
	Reasons for the delays in laying of documents in both the Houses of Parliament:	Due to delay in holding the General Body/Governing Body meeting.	Due to delay in holding the General Body/Governing Body meeting	Due to delay in holding the General Body/Governing Body meeting	Due to delay in re-constitution of General Body, delay in holding the General Body meeting and non entrustment of statutory audit from Ministry of Finance	

## MINISTRY OF YOUTH AFFAIRS AND SPORTS

**Subject Statement showing reasons for delay in submission of the Annual Report and Audited Accounts of National Anti Doping Agency (NADA) for the year 2018-2019 and 2019-20**

As per rule 20 of the Rules of National Anti Doping Agency, the Annual Report and Audited Accounts along with the Audit Report thereon of NADA are required to be laid in both the Houses of Parliament.

2. Further, as per the existing instructions of the Department of Parliamentary Affairs, the Annual Report as well as the audited accounts of an autonomous body are required to be placed in the Parliament within nine months after the closing of accounting year. Accordingly, the Annual Report and Audited Accounts along with the audited report thereon of NADA for the year 2018-19 and 2019-20 was to be laid in the Parliament. However on account of the reason mentioned below, it has not been possible to lay the said documents before the parliament as under:-

(i) Office of the DG (Central Revenue) had completed the Statutory audit of NADA from 2009-10 to 2017-18 on 28.12.2018. Accordingly, Annual Report/Annual Accounts for the year 2009-10 & 2010-2011 were placed in Both Houses of Parliament i.e Lok Sabha on 05.12.2019 and Rajya Sabha on 09.12.2019.

(ii) Since, earlier NADA audited accounts and annual reports up to accounting year 2017-18 were laid on the table of Both Houses of the Parliament in December, 2019, therefore NADA started the action for finalizing the Annual Report/Annual Accounts for the year 2018-19 in December, 2019. However, due to expiry of the term of the constituted General Body/Governing Body on 12.11.2019 annual accounts could not be placed before the General Body in time.

(iii) Ministry of Youth Affairs has re-constituted the Governing Body/General Body on 31.07.2020. Parallely, NADA has also requested DG (Central Revenue) on 27.04.2020 to conduct the statutory audit of NADA for the year 2018-2019. Ministry of Youth Affairs and Sports has also requested vide letter dated 11.09.2020 to carry out the audit of NADA as early as possible. After re-constitution of the General Body of NADA, the annual accounts for the year 2018-19 and 2019-20 were placed before the General Body in its meeting held on 15.12.2020 for approval.

(iv) The approved accounts for the year 2018-19 and 2019-20 were forwarded to O/o DG of Audit (Home, Skill Development and Education) for conducting the statutory audit. Ministry of Finance (Budget Division) had entrusted the statutory audit to CA&G on 20.05.2021. The statutory audit of both years were conducted by the audit team between 11.06.2021 to 24.06.2021 and SAR of the statutory audit were received on 27.10.2021.

