

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2021-2022)**

SEVENTEENTH LOK SABHA

94

NINETY FOURTH REPORT

[Action-taken by the Ministry of Youth Affairs and Sports (Department of Sports) on the Recommendations/ Observations made by the Committee in their Fifty-third Report (Seventeenth Lok Sabha) regarding the delay in laying of the Annual Reports and Audited Accounts of the Sports Authority of India (SAI), New Delhi.]

(Presented to Lok Sabha on 05.08.2022)



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI
August 2022/ Sravana 1944 (Saka)**

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE

LOK SABHA

(2021-2022)

Shri Ritesh Pandey - Chairperson

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2. Dr. Shafiqur Rehman Barq
3. Shri Margani Bharat
4. Dr. A. Chellakumar
5. Shri Pallab Lochan Das
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11. Smt. Aparupa Poddar
12. Shri T.N. Prathapan
13. Shri S. Ramalingam
14. Shri Saptagiri Sankar Ulaka
15. Shri Ashok Kumar Yadav

SECRETARIAT

1. Smt. Suman Arora - Joint Secretary
2. Shri Sundar Prasad Das - Director
3. Shri Uttam Chand Bharadwaj - Additional Director

INTRODUCTION

I, the Chairperson of the Committee on Papers Laid on the Table, having been authorized by the Committee to present the Report on their behalf, present this Ninety Fourth Report on the action-taken by the Ministry of Youth Affairs and Sports (Department of Sports) on the Recommendations/Observations made by the Committee in their Fifty-third Report (Seventeenth Lok Sabha) regarding the delay in laying the Annual Reports and Audited Accounts of the Sports Authority of India (SAI), New Delhi.

2. The Fifty-Third Report (Seventeenth Lok Sabha) was presented to Lok Sabha on 15.12.2021. The Ministry of Youth Affairs and Sports (Department of Sports) furnished their replies on 04.04.2022 indicating the action taken on the observations/recommendations contained in the Fifty-third Report. The Committee considered and adopted this Report at their sitting held on 01.08.2022.

3. The Committee places on record their appreciation of the valuable assistance rendered to them by the officials of the Lok Sabha Secretariat attached to the Committee.

4. The Observations/Recommendations of the Committee have been printed in bold letters at the end of the Report.

New Delhi
03 August 2022
12 Sravana 1944 (Saka)

Ritesh Pandey
Chairperson
Committee on Papers Laid on the Table
Lok Sabha

COMMITTEE ON PAPERS LAID ON THE TABLE (2021-2022), LOK SABHA

Report on the Action-taken by the Ministry of Youth Affairs and Sports (Department of Sports) on the Recommendations/ Observations made by the Committee in their Fifty-third Report (Seventeenth Lok Sabha) regarding the delay in laying of the Annual Reports and Audited Accounts of the Sports Authority of India (SAI), New Delhi

This Report of the Committee deals with the action-taken by the Government on the Recommendations/Observations made by the Committee on Papers Laid on the Table (2021-2022) in its Fifty-third Report (17th Lok Sabha) which, dealt with the matter of the delay in laying the Annual Reports and Audited Accounts of the Sports Authority of India (SAI), New Delhi for the years 2015-2016, 2016-2017, 2017-2018, 2018-2019 and 2019-2020, under the administrative control of the Ministry of Youth Affairs and Sports (Department of Sports) and, that was presented to the Lok Sabha on 15.12.2021.

2. The Committee had made eight Observations/Recommendations in its Fifty-third Report (17th Lok Sabha). The action-taken replies to all the eight Observations/Recommendations of the said Report were received from the Government on 04th April, 2022. Accordingly, the reply showing the action-taken by the Government on the Recommendations/Observations contained in the Fifty-third Report (17th Lok Sabha) is given in **Appendix**.

3. **The Ministry, in its action-taken reply, has stated that collection of information from units located in remote/rural areas by the concerned Regional center and long time taken in starting and completion of audit process are the factors that led to the delays. Further, from the action-taken replies furnished by the Ministry, the Committee note that the SAI has brought in changes on the basis of the recommendations made by this Committee in its original Report, as they have submitted that for the Financial year 2020-2021 the accounts of SAI were submitted to audit authorities without waiting for the Statutory Audit Report for 2018-2019. The Ministry has assured that this process will be followed in future also to avoid any delay. The Ministry has also apprised the Committee that the SAI has also taken certain measures to avoid delay in preparation of Annual accounts i.e., installation of the Tally accounting software in all its units and centers; preparation of accounts on quarterly basis and engagement of a Chartered Accountant firm to track preparation of accounts to ensure timely preparation of accounts for ensuing years. The Ministry also submitted that it has requested the SAI to implement a central online platform integrating its accounting and administrative units for real-time compilation of**

information. The Committee appreciate the efforts put in by the Ministry/SAI and expect that these efforts will help in eliminating the delays in finalization and submission of the requisite documents before the House. The Committee would like to know the effectiveness of the said central online platform, if implemented by the SAI.

4. The Committee also note that the Ministry of Youth Affairs and Sports (Department of Sports) has failed to lay the requisite documents of the SAI for 2019-2020# and 2020-2021, before the Parliament, within the stipulated time. The Committee, therefore, recommend that the Ministry, should lay the requisite documents of the SAI, New Delhi pending for these last two years before the Lok Sabha in the Monsoon session of the Parliament and, secondly, should ensure that from 2021-2022 onwards the requisite documents are laid before the Lok Sabha within the stipulated time.

5. The Committee note the assurance given by the Ministry, in its Action-taken reply, that the observations of the Committee have been noted for strict compliance in the future by the organization and, hence, expect that the Committee will not have to take up the case of delay in laying the requisite documents of the SAI, New Delhi, again, for a fifth time in the future. The Committee also desired that the Ministry of Youth Affairs and Sports (Department of Sports) will also keep a check over the date of laying the requisite documents of the SAI, New Delhi.

**New Delhi
01 August, 2022
10 Sravana , 1944 (Saka)**

**Ritesh Pandey
Chairperson
Committee on Papers Laid on the Table
Lok Sabha**

The Annual Report and Audited Accounts of Sports Authority of India (SAI), New Delhi for 2019-2020 were laid on the Table of the Lok Sabha on 19.07.2022.

Reply Showing Action-taken by the Ministry of Youth Affairs and Sports (Department of Sports) on the Recommendations/ Observations contained in the Fifty-third Report of the Committee on Papers on the Table (Lok Sabha), Seventeenth Lok Sabha.

SPORTS AUTHORITY OF INDIA (SAI), NEW DELHI

Recommendation Serial No. 21

The Committee would like to express its displeasure to note that this is the “Fourth” such instance where the matter of delay in laying the Annual Reports and Audited Accounts of the Sports Authority of India (SAI), New Delhi has come before the Committee. Earlier also the Committee had taken up the matter of delay in laying the requisite documents of SAI, for the years 1989-1990, 1996-1997 to 2003-2004 and 2005-2006 to 2013-2014 in their 7thReport (10th Lok Sabha), 5th Report (14th Lok Sabha) and 5thReport (16 Lok Sabha) presented to the House on 27.04.1993, 06.12.2005 and 22.12.2015 respectively. In their action taken reports, the Committee observed that there is no improvement in laying of the documents of SAI for subsequent years. The Committee therefore, also recommended for timely laying of documents in their Action Taken Reports of 14th Report (14thLok Sabha) and 41stReport (16thLok Sabha). The Committee takes serious note of this insouciant approach of both the Ministry of Youth Affairs and Sports (Department of Sports) and SAI towards the assurance given by them during the earlier oral evidences and also, of the complete disregard shown towards the recommendations of the Committee’s Reports. The Committee is of the considered view that by neglecting the recommendations of the Committee, the delay has continued for such a long period of time.

The Committee takes cognizance of this willful disregard of the recommendations given by this Committee, in its earlier reports, with regard to SAI, New Delhi and would like to be apprised about the reasons thereof, in detail.

Reply of the Government

Sports Authority of India (SAI) is a field organization. Some of the centres are located in very remote/rural area. The consolidations of accounts of the units located in rural/remote localities at 1st stage are prepared by the concerned Regional Center, after collecting information from the units under their administrative control. Such factors led to the delays. However, after taking note of the directions/observations of the Committee, from the financial year 2020-21, the annual accounts were compiled as per the time schedule. The status is also being monitored at highest level from time to time in the Ministry. It is submitted that after submission of accounts to the audit authority, they take at least 25 working days to begin conduct of audit and thereafter take 6-8 month for issue of Final SAR. Audit report thus gets delayed.

(Ministry of Youth Affairs & Sports, O.M. No. H-11013/4/2022-Sports CDN (23980) dated 4th April, 2022)

Recommendation Serial No. 22

From the examination of the requisite papers laid before the Parliament(Lok Sabha), the Committee note that the Ministry of Youth Affairs and Sports (Department of Sports) had laid the Annual Reports and Audited Accounts of the Sports Authority of India (SAI), New Delhi for the years 2015-2016, 2016-17 and 2017-2018 with delay of 13, 18 and 21 months from the respective stipulated date(s) of laying of these requisite documents. Furthermore, the requisite documents for the last two years, i.e., 2018-2019 and 2019-2020 have not been laid before the Parliament as yet.

The Committee is extremely disappointed with this continuous heedless approach of both the Ministry and the SAI towards fulfilling its obligation towards the Parliament and the people of this country. The Committee, hence, recommends the Ministry to lay the pending requisite documents without any further delay and also recommends the Ministry and SAI to strictly abide by and also the General Financial Rules and the recommendations of this Committee with regard to timely laying of requisite documents before the Parliament.

Reply of the Government

Year: 2019-20:

Audit started on 05/02/2021 and was completed on 10/03/2021. The Draft SAR was received on 04.08.2021 and replies were submitted on 03.09.2021. The revised Draft SAR was received on 23.11.2021. Replies for revised SAR were submitted on 29.11.2021 to Audit. Further replies were again submitted on 30.12.2021. Final SAR is still awaited.

Year: 2020-21:

The accounts were compiled and to avoid delay the approval from the Hon'ble Chairman of GB was obtained on file on 27.07.2021 and got ratified in 55th meeting of GB on 28.09.2021. Accounts were submitted to Audit on 11.08.2021. Audit was conducted during the period from 26.08.2021 to 23.09.2021. Draft SAR is still awaited.

The observations of the Committee have been noted for strict compliance in the future by the organization.

(Ministry of Youth Affairs & Sports O.M. No. H-11013/4/2022-Sports CDN (23980) dated 4th April, 2022)

Recommendation Serial No. 23

The Committee, further, note that SAI has been continuously failing on the same grounds. The Committee observe that every year SAI consumes a lot of time in compilation of accounts and there has been no improvement in this regard. The plea that the accounts have to be collected from 90 offices was observed as untenable earlier also by the Committee and this time too it is completely unwarranted. The Committee also observe that the remedial action of the Ministry in preparation of quarterly accounts during oral evidence on 07.02.2005 has also proved to be a mere lip service.

The Committee recommends the Ministry/SAI to diligently follow these remedial measures to avoid delay in future so that the accounts of SAI are timely compiled and submitted for auditing.

Reply of the Government

To avoid delay in preparation of Annual Account of SAI, the following measures have been taken:

1. The Tally Accounting Software has been installed in all the centers and in units;
2. From the year 2021- 22, Tally Cloud facility has also been introduced in Regional Centers on Pilot basis. Subsequently other units will also be covered under Cloud system with deployment of proper accounting/computer personnel;
3. The accounts preparation is now being done on Quarterly basis to avoid rush in the last quarter of the financial year;
4. A Chartered Accountant firm has been engaged to fast track the preparation of accounts. As a result thereof the accounts for the year 2020-21 could be consolidated in time and efforts will be made to ensure timely preparation of accounts for the ensuing years.

(Ministry of Youth Affairs & Sports O.M. No. H-11013/4/2022-Sports CDN (23980) dated 4th April, 2022)

Recommendation Serial No. 24

The Committee note that furnishing of Final Audit Report by audit authorities has taken unduly long time and, the SAI has not dealt with this matter seriously to reduce the time taken therein. Further, the Committee find the “vogue” practice being followed at SAI by not submitting the accounts to audit authorities for a particular year unless the Separate Audit Report for the previous year is received, as preposterous. The Committee also recommends that the “vogue” practice being followed at SAI shall be reviewed at the appropriate level and if the review brings out any need for corrective measure, suitable steps be taken in the light thereof.

The Committee recommends that regular communication in writing must be made to the audit authorities to expedite the audit process.

Reply of the Government

The observations of the Committee were noted and in compliance thereof following action was taken:

1. Till 2018-19, the accounts were submitted to office of the DGACE only after getting the final SAR of the previous year. However, the Accounts for FY 2020-21 were submitted without waiting for SAR for the year 2019- 20. The process will be followed in future also to avoid any delay.
2. Vide office letter no. 2(4)/15/SAI/2017-18 dated 31.05.21, DGACE was requested for Draft SAR in r/o FY 2019-20.
3. The Draft SAR was received on 04.08.2021 for the FY 2019-20 and replies submitted on 03.09.2021.
4. The revised Draft SAR was received on 23.11.2021 and replies for revised SAR submitted within 6 days on 29.11.2021 to DGACE.
5. Vide letter dated 22.12.2021, DGACE was requested to issue Final SAR for the FY 2019-20.

The observations of the committee are being strictly complied.

(Ministry of Youth Affairs & Sports O.M. NoH-11013/4/2022-Sports CDN (23980) dated 4th April, 2022)

Recommendation Serial No. 25

The Committee was apprised that another reason for the delay was the long time taken in translation and printing of requisite documents of SAI. The Committee noted similar delays during the previous oral evidence also. The Ministry had then submitted before the Committee that it had decided to outsource the translation work and also that it had started to take advance action for translation of the requisite documents before the receipt of final report from Audit authorities. It was also submitted that alternate arrangement to get the documents printed from a government approved agency had been made. However, the Committee observe that for the years 2015-2016, 2016-17 and 2017-2018, translation and printing has consumed nearly 09, 11 and 21 months respectively, which further prolonged the delay.

The Committee strongly recommends to the Ministry to take necessary steps to ensure that remedial actions as proposed earlier are religiously followed and that the SAI is equipped with adequate personnel and machinery to enforce these remedial actions to avoid similar delays.

Reply of the Government

The directions of the Committee will be complied with.

(Ministry of Youth Affairs & Sports O.M. No. H-11013/4/2022-Sports CDN (23980) dated 4th April, 2022)

Recommendation Serial No. 26

It has also been observed that the Ministry had failed to comply with the recommendation made in their earlier Reports to lay a statement within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later, explaining the reasons as to why the requisite documents could not be laid within the stipulated period.

Therefore, the Committee directs the Ministry to lay this statement as per the recommendation of the Committee. However, this measure may be resorted to only to explain the “unavoidable” reasons which caused the delay and not as a means to justify the delay.

Reply of the Government

The directions of the Committee will be complied.

(Ministry of Youth Affairs & Sports O.M. No. H-11013/4/2022-Sports CDN (23980) dated 4th April, 2022)

Recommendation Serial No. 27

The Committee was apprised that SAI had not faced any procedural difficulty in convening the meetings of competent authority for getting approval of the documents. However, the Committee finds that for the years 2015-16, 2016-17 and 2017-18 there was a gap of 04 to 08 months in getting approval of the documents after the finalization of the accounts. The Committee is of the opinion that due importance was not given by SAI to approve the accounts for submitting it to the audit authority.

The Committee, therefore, recommends the Ministry/SAI to give priority to timely holding of the meetings of the competent authority.

Reply of the Government

In compliance with directions/observations of the Committee, the approval for the Annual Accounts for the FY 2020-21 were obtained from the Hon'ble Chairman of Governing Body on 27.07.2021 and got ratified by Governing Body later on, so as to ensure immediate submission of accounts.

(Ministry of Youth Affairs & Sports O.M. No. H-11013/4/2022-Sports CDN (23980) dated 4th April, 2022)

Recommendation Serial No. 28

The Committee also opines that here the onus of the delay lies with the Ministry also as it had completely failed to monitor and resolve the causes of delay which was arisen since 1996-1997. Also this time the Ministry had suggested more or less the same remedial actions as were furnished in the previous oral evidence in 2005 i.e. preparation of quarterly accounts, computerization of accounts, advance action regarding translation of requisite documents. However, from the examination of the replies received, it is evident that status-quo remains and hence, the remedial measures put forth had proved to be a farce only. The Committee takes note of the Standard Operating Procedures (SOP) furnished by the Ministry to minimize delay in this regard, however, the Committee feels that going by the non-committal approach of the Ministry, so far, its proper implementation remains doubtful.

The Committee, therefore, strongly recommends to the Ministry to regularly follow the functioning of SAI and to ensure that from the year 2020-2021 onwards, the requisite documents of SAI, New Delhi are laid within the stipulated timeframe.

Reply of the Government

Ministry will ensure that the SOP is complied with. Moreover, SAI has also been requested to implement a central online platform integrating its accounting and administrative units for real-time compilation of information.

(Ministry of Youth Affairs & Sports O.M. No. H-11013/4/2022-Sports CDN (23980) dated 4th April, 2022)

ix Action Taken by the Ministry of Youth Affairs and Sports(Department of Sports) on the Recommendations/ Observations made by the Committee in their Fifty-third Report (Seventeenth Lok Sabha) regarding the delay in laying of the Annual Reports and Audited Accounts of the Sports Authority of India (SAI), New Delhi;

x	X	X	X	X	X;
xi	X	X	X	X	X;
xii	X	X	X	X	X; and
xiii	X	X	X	X	X.

4. After deliberations, the Reports and Action-taken Reports as mentioned above have been adopted by the Committee and the Chairperson has been authorized by the committee, as per the factual verification of (narration portion) the Reports and Action- taken Reports, to finalize and present these Reports and Action-taken Reports to Lok Sabha.

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The Committee then adjourned.
