

ANNUAL REPORT & AUDITED ACCOUNTS
For the Financial Year
2021 - 2022



NATIONAL DOPE TESTING LABORATORY
Ministry of Youth Affairs & Sports, Govt. of India
JLN Stadium Complex, Lodhi Road
New Delhi - 110003

Message from Director



The National Dope Testing Laboratory (NDTL) has been established by the Government of India to promote fair play and clean sports. The Laboratory, having International accreditation (WADA & ISO/IEC:17025) is dedicated to analytical testing and research in the field of human dope testing of sportspersons at both domestic as well as International levels. With the advent of new drugs and continuously evolving technologies in testing, there is always a scope for improvement through research and development.

I am proud to say that the National Anti-Doping Bill, 2021 was introduced in the Parliament of India on 17 December 2021. With this, India will join a select group of countries in the world to have a law on doping control measures in the era of sports.

The Bill aims at boosting the statutory framework of India's National Anti-doping Agency (NADA) and the National Dope Testing Laboratory (NDTL). It also strengthening the sporting culture in India by legalizing the Government of India's long-term commitment to promote clean sports at all levels in the country, on the other. The statutory status to the Laboratory will greatly enhance its reputation as well as reputation of the country. It is the responsibility of the NDTL to remain ever-prepared in ramping up tests of samples of sportspersons at a short notice. At present, the Laboratory has a testing capacity of about 6000 samples per annum.

The Bill has provision for establishment of more Dope Testing Laboratories in the country under the guidance and supervision of NDTL, being the Apex Dope Testing Laboratory, which will increase the testing capacity many folds and thereby a corresponding increase is envisaged in revenue generation for the country, thus also enabling the India's sporting ambition with '*Atmanirbharta*' in Anti-Doping Science.

Thus, NDTL's broader role is to serve the entire humanity. NDTL's position as WADA-accredited Laboratory helps in undertaking dope-testing of samples of sportspersons from abroad, and also carry out testing for the international events taking place in these regions.

This will not only create goodwill among nations, but also kindle a spirit of clean sports in the entire region, eventually making Asia a torchbearer of clean sports.

In addition to testing, the Laboratory conducts research in the field of Anti-Doping as new methods and techniques are being used by athletes. Moreover, they are required to be at par with the International Community in so far as eradication of doping in sports as well as promotion of drug-free sports are concerned. The research activities have been mandated by the World Anti-Doping Agency (WADA) and are supported by the Government of India. As on date, NDTL is actively pursuing R&D activities, in collaboration with other scientific institutions like NIPER, Guwahati and CSIR-IIIM, Jammu, in preparation and synthesis of rare Reference Materials (RMs) used in dope analysis. India has already shared some of these RMs to the WADA-accredited laboratories as a culture of knowledge sharing among scientific community.

The Laboratory has already initiated major R&D activities in the advanced and niche areas of Anti-Doping Science such as Dried Blood Spot (DBS) and Gene Dope Testing. The NDTL has international collaborations with other WADA accredited Laboratories such as Cologne, Tokyo, Spain and Rome Laboratory.

I express my deep gratitude to the Hon'ble Minister for Youth Affairs & Sports, Shri Anurag Singh Thakur, Secretary (Sports), Smt. Sujata Chaturvedi, Joint Secretary (Sports), Shri Siddharth Singh Longjam, and the Ministry for providing timely support, patiently bearing with NDTL, and encouraging to move forward.



(Dr. P. L Sahu)
Director, NDTL

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ANNUAL REPORT (2021 –22)

CHAPTER – 1

1. Introduction

1.1 NDTL at a Glance

The National Dope Testing Laboratory (NDTL) is an autonomous body of the Government of India. This is a premier analytical testing & research organization established in the country and mandated for dope testing of sportspersons at both-domestic as well as international levels. It is accredited by the World Anti-Doping Agency (WADA) and also accredited by the National Accreditation Board for Testing & Calibration Laboratories (NABL) as per ISO/IEC 17025:2017 for chemical and biological testing. NDTL is one of the modern & state-of-the-art Laboratories equipped with highly sophisticated analytical equipment and instruments required for human dope testing. It is the only Laboratory of its kind in the country with the most advanced



Figure 1. *NDTL building, JLN Stadium, Delhi India.*

facilities and methods required for Anti-Doping science and allied research, while strictly adhering to the protocols of WADA International Standards for Laboratories (ISLs). Presently, it is one of the twenty nine (29) WADA accredited Laboratories in the World. It abides by the WADA guidelines and is subject to periodical WADA assessment/review. Consistently striving for excellence, NDTL regularly updates its equipment and enhances the skill of its analytical personnel. The Laboratory is equipped with highly sophisticated instruments like Liquid Chromatography-Mass Spectrometry (LC-MS/MS), Gas Chromatography-Mass Spectrometry (GC-MS/MS), and Isotope Ratio Mass Spectrometry (IRMS), etc. essentially required for testing of urine & blood samples for human sports. NDTL is participating in various External Quality Assurance Schemes (EQAS) like World Anti-Doping Agency (WADA), World Association of Anti-Doping Scientists (WAADS) and Swiss Centre for Quality Control (CSCQ). NDTL shares its expertise with many countries and extends dope testing services for over a dozen countries in Asia and beyond. NDTL endeavors to deliver its services appropriate to the client's needs. It strives to continuously improve its services and maintain its quality performances. NDTL aims at systemically promoting skills and knowledge of all its staff members by imparting appropriate training of the highest standards.

CHAPTER – 2

Reinstatement of Accreditation of NDTL-India by WADA

The National Dope Testing Laboratory (NDTL) regained the World Anti-Doping Agency (WADA) accreditation by WADA on 22nd December, 2021. Its accreditation has been reinstated



to fulfill compliant with the latest version of the International Standards for Laboratories (ISLs) and with the WADA Technical Documents, 2021. NDTL's WADA accreditation was suspended on 20 August, 2019, based on non-compliances that were observed during the on-site assessment of the Laboratory held in September, 2018. The suspension of the NDTL had prohibited it from carrying out any anti-doping activities, including all analysis of urine and blood samples. WADA, on its part, has been providing continuous guidance and support to NDTL for improvement of processes and methodologies and it conducted an online remote assessment in June, 2021. After successful compliance with WADA international standards for laboratories, NDTL re-gained its WADA accreditation after a period of suspension of the Laboratory. With this, NDTL's Anti-Doping testing and activities have been resumed with immediate effect from 23rd December, 2021. To celebrate this big achievement of the Laboratory, the Joint Secretary (Sports), MYAS and Director of the Laboratory appreciated and motivated Scientists, Analysts, and Staff of the Laboratory. They appreciated that they have worked as a team, toiled very hard, even worked on Saturdays/Sundays and public

holidays sitting late up to the night, sacrificed their personal comforts, and family obligations. The restoration of accreditation of the Laboratory is not only a boost to India's efforts to achieve the highest global standards of excellence in sport but has also enhanced the image of the Laboratory as well the country's image in the global arena.

- **Remote Assessment of NDTL by WADA**

The Remote Assessment of the Laboratory was organized by the WADA from 15th to 28th June, 2021. During the assessment period; the respective group with their team interacted with the concerned experts in respective sessions. The Lab Director & Quality Manager with its team had attended all the sessions. Consequently, the requisite documents followed by Corrective Action Report (CAR) requested by WADA were submitted within timelines. A remote assessment of the WADA was conducted on 15th, 16th, 17th, 18th and 28th June 2021 by the team of 8 Assessors. Total 53 Actions, 23 Recommendations and 25 Corrective Actions were proposed. The Laboratory responded to all WADA observations on 6th, 16th, 20th September 2021. In the final report of WADA it is concluded that the Laboratory has made appreciable adequate progress on meeting WADA's requirements during the nearly two years of suspension. Facility has been upgraded including installation of new analytical instruments, a central server, an automatic temperature monitoring system, comprehensive UPS systems and a security fence. WADA has also appreciated the initiative of Laboratory in Research and Development field. NDTL addressed all non-conformities identified by the LabEG of WADA and is compliant with WADA ISL and WADA TDs, TLs TNs and guidelines.

- **Desktop Audit for Quality Assessment by NABL**

The ISO/IEC accreditation is mandatory pre-requisite for compliance with the WADA Code and to get a certificate of accreditation as per the standard of ISO/IEC 17025:2017. A desktop Audit usually conducted once in a year by the National Accreditation Board for Testing and Calibration Laboratories (NABL), which was successfully conducted from 20th April to 3rd May, 2021 for the quality assessment of the Laboratory. All the requisite documents had been submitted and the Audit was found to be satisfactory by the NABL Assessment Team.

Reassessment Audit of ISO 17025:2017:

The Reassessment Audit of ISO/IEC 17025:2017 by NABL was conducted on 7th & 8th March 2022. Total 5 Assessors and one observer assessed the activities of NDTL.

The composition of the assessment team was as under:-

- 1) Dr Aparna Pharande (Lead Assessor)
- 2) Mr Gyanender Saxena (Technical Assessor)

- 3) Dr M. Srinivasan (Technical Assessor)
- 4) Dr Thomas Piper from Cologne Lab, Germany (Technical Expert)
- 5) Ms. Iti Saxena (ISL Assessor)
- 6) Dr Pankaj Jain (Observer from NABL)



The team evaluated the Confidentiality and Impartiality, Structural Requirement, Resource Requirement, Process requirement and Management Requirement as per ISO/IEC 17025:2017. Total 5 Minor Non-conformities raised, 3 Closed and 2 under process and will be closed by 1st April 2022.

CHAPTER – 3

Administrative & Scientific Meetings

- **Finance Committee Meeting**

On 31st May, 2021, the 12th Finance Committee meeting of NDTL was held under the Chairmanship of Mr. Manoj Sethi, Joint Secretary & Financial Advisor, Ministry of Youth Affairs & Sports, and Government of India. Other Committee Members such as Mr. Siddhartha Singh Longjam, Joint Secretary (Sports) & former CEO (NDTL), Mr. Arun Kumar Yadav, Director (Sports), MYAS, Dr. P L. Sahu, Director, (NDTL) participated in the said meeting. In this meeting, many important decisions were taken to further strengthen the Laboratory in compliance with WADA ISL. The agenda of this meeting was to discuss on approval of un-audited annual accounts and financial statements (Provisional) for the year 2020-2021.

- **Governing body & General Meeting, NDTL (2021-22)**

On 24th August 2021, the meetings of the 14th Governing Body & 13th General Meeting of the National Dope Testing Laboratory (NDTL) were held under the Chairmanship of Shri Anurag Singh Thakur, Hon'ble Minister of Youth Affairs & Sports. In this meeting, many important decisions and initiatives were taken to further strengthen NDTL for compliance with WADA ISL 2021.



Prevention, Prohibition and Redressal meeting

- **Commemoration 8th Anniversary of sexual Harassment of women at work place, prevention, Prohibition and Redressal meeting**

The meeting of the Internal Complaints Committee of the Laboratory was organized on December 9, 2021 to mark the 8th anniversary of the ‘Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act’. The Chairperson highlighted the objectives of the said Act which represented a watershed moment for women’s rights and in their fight against workplace or any other kinds of institutional harassment. The Chairperson emphasized on the “moral and consciousness bind” which is more important for humanity to stay healthy.



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Scientific Meetings

- **Internal Research Review Committee (IRRC)**

The 5th & 6th Internal Research Review Committee (IRRC) meetings were held under the Chairmanship of the Laboratory Director, Dr. P. L. Sahu on 14th July, 2021 and 29th September 2021, respectively. These meetings were organized to evaluate the research activities and review the progress of research work carried out by the In-house investigations along with collaborative organizations (NIPER-Guwahati and IIIM-Jammu). The primary objective of this Committee (IRRC) is to review the scientific proposals submitted by the research investigators of NDTL and to ensure Laboratory research & development activities in the field of Anti-Doping science. In the said meetings, the status of pending research projects was reviewed and

deadlines fixed to complete the projects on a priority basis. The Lab Director, also invited the new research proposals and encouraged newly appointed Research Associates to present their new research proposals in the next meeting with appropriate study plans, research costs, and timelines.

- **Scientific Advisory Board (SAB)**

The Laboratory has constituted a Scientific Advisory Board (SAB) for guidance and exploring the research and development activities. A meeting of the SAB was held on 13th April, 2021 under the Chairmanship of Prof. (Dr.) R. K. Goyal, Vice-Chancellor, Delhi Pharmaceutical Sciences & Research University (DPSRU), Delhi. Prof. (Dr.) Mario Thevis, Director, Centre for Preventive Doping Research, Institute of Biochemistry, German Sport University, Cologne (Germany) was invited as an International Doping Expert to participate in the said meeting. The meeting was organized in the Laboratory through virtual mode via Google meet. All the members of SAB including Dr. Surinder Singh, Vice- Chancellor, JSS University, Dr. D. Srinivasa Reddy, Director, CSIR-IIIM Jammu, Prof. Saranjit Singh, NIPER, Mohali, Prof. S.K. Jain, DHSGV, Sagar, M.P., Dr. S.K. Raza, former Director, IPFT, Gurgaon, Dr. Anil Handoo, Hematologist, BLK hospital, New Delhi attended this meeting. While two members namely Dr. P. L. Sahu and Dr. Surinder Singh attended the meeting in person, the rest of the members of Science Advisory Board (SAB) meeting organized under the Chairmanship of Prof. (Dr.) R.K. Goyal, Vice-Chancellor, Delhi Pharmaceutical Sciences & Research University (DPSRU), Delhi. Prof. (Dr.) Mario Thevis, Director, German Sport University, Cologne (Germany), Dr. Surinder Singh, Former Director, NIB & Vice-Chancellor, JSS University, Mysore, Dr. Srinivasa Reddy, Director, CSIR-IIM, Jammu, Prof. Saranjit Singh, NIPER, Mohali, Prof. S.K. Jain, Dr. S.K. Raza, former Director IPFT, Gurgaon, Dr. Anil Handoo, Hematologist, BLK hospital, New Delhi attended meeting through virtual mode via Google meet attended the meeting through virtual mode through Google meet. The members recommended corrective actions to be put in place for their effective implementations of WADA Laboratory Standards. The members also shared their knowledge and experience for furtherance of the activities of NDTL in future.



- **NIPER-G and NDTL Project Progress Review**

The Laboratory signed MoU with the premier pharmaceutical institute of India (NIPER-G) for synthesis of rarely available substances/metabolites to strengthen Anti-Doping community in all World Anti-Doping Agency (WADA) Accredited Laboratories. The Laboratory had initially planned with NIPER-G for synthesis of 20 molecules on a priority basis. Out of 20 substances/metabolites, the Laboratory has, in collaboration with NIPER-G already synthesized P-hydroxyl-Prenylamine and norethylmorphine (nor-EtM). In order to review the progress of the project, two virtual meetings were held on 22nd March, 2021 and 22nd July, 2021 between Director, NDTL and Director, NIPER-G and the ongoing synthesis of Phase-I and Phase-II molecules were evaluated. In these meetings, discussions were also held on analytical data interpretation, stability study of nor-EtM and the status of synthesis of Phase-I and Phase-II molecules under the proposed timelines.

Celebrations and Visits in NDTL:-

- **Launching of 2nd Reference Material**



A live launching of the 2nd Reference Material, i.e., Norethylmorphine (nor -EtM) was inaugurated by Mr. Siddhartha Singh Longjam, Joint Secretary (Sports) in presence of Mr. Arun Kumar Yadav, Director (Sports), Ministry of Youth Affairs and Sports (MYAS), Dr. P.L. Sahu, Director, NDTL& Scientists of the Laboratory and Dr. Perumal Saravana, Senior Project Officer (NADA) on 7th July, 2021.

Mr. Siddhartha Singh Longjam, Joint Secretary (Sports) launching the 2nd Reference Material (Norethylmorphine)

This compound, Nor - ethylmorphine (nor-EtM) was considered under phase 1 priority Reference Materials listed among the 20 proposed compounds of the Laboratory. It was synthesized as a

result of MoU collaboration between National Dope Testing Laboratory (NDTL) and National Institute of Pharmaceutical Education and Research, Guwahati (NIPER-G). Thus, the availability of nor-EtM would help the Anti-Doping Laboratories to strengthen their testing capabilities as well as testing performance.

- **The Constitution Day**



The Constitution Day, popularly known as Samvidhan Divas or National Law Day, was celebrated in the Laboratory on 26th November, 2021 to commemorate the adoption of the constitution of India. On this day, in 2015, it was declared as the Constitution Day as a part of the celebration of the 125th birth anniversary of Dr. B.R. Ambedkar and to create awareness

of the importance of the Indian Constitution in our country. A pledge was taken by all Scientists and Staff of the Laboratory to mark the significance of the constitutional values amongst the citizens of India.

- **The Swachhta Abhiyan**

To accelerate the efforts to achieve universal sanitation coverage and to put the focus on sanitation of the Laboratory, a “Swachhta Abhiyan” was observed on the 1st and 4th Wednesday of October, 2021 in the Laboratory. During this period, photographs before and after Swachhta Abhiyan were captured for various Sections.

- **Observance of Vigilance Awareness Week, 2021**

The Vigilance Awareness Week was observed in NDTL and during this week, Dr. P.L. Sahu, Director-cum- CEO of NDTL addressed the Scientists and Staff and emphasized the need for participation of one and all in the prevention of, and the fight against corruption. He also encouraged them to raise public awareness regarding the existence, causes and gravity of the threat posed by corruption.

- **हिन्दी गतिविधियाँ**

राजभाषा हिन्दी को बढ़ावा देने के लिए हमारे कार्यालय (राष्ट्रीय डोप परिक्षण प्रयोगशाला) में ज़्यादातर अधिकारी और कर्मचारी हिन्दी में काम करने का पूर्ण रूप से प्रयास कर रहे हैं जैसे कि हिन्दी में नोटिंग, टिप्पणी) उपस्थिति पंजिका में हस्ताक्षर) सभी कार्य नियमित रूप से करने का प्रयास किया जा रहा है एवं फाइलों के आवरण को द्विभाषी (हिन्दी और अंग्रेजी) किया गया है एवं सामान्य रूप से उपयोग होने वाली टिप्पणियों को फाइल आवरणों पर सूची के रूप में शामिल किया गया है।

समय-समय पर हिन्दी की बैठकों का आयोजन), हिन्दी पखवाड़ा मनाया जाना जिसमें निबंध, कविता-पाठ और श्रुतलेख आदि का आयोजन किया जाता है। इसके अलावा हिन्दी की ऑनलाइन बैठकों में अधिकारियों और कर्मचारियों द्वारा भाग लिया जाता है।

कोरोना महामारी को ध्यान में रखते हुए (उचित दूरी और मास्क पहनकर) हिन्दी अधिकारी श्रीमती उषा सक्सेना द्वारा 11.06.2021 को डॉ. पी. एल. साहू, निदेशक की अध्यक्षता में हिन्दी बैठक भी की गई जिसमें अधिकारियों एवं कर्मचारियों सहित कई लोगों ने भाग लिया। हिन्दी पखवाड़ा प्रत्येक वर्ष सितम्बर माह को पूरे कार्यालय में हिन्दी भाषा और इसके उपयोग को बढ़ावा देने के लिए मनाया जाता है। इसमें निबंध प्रतियोगिता, श्रुतलेख काव्यपाठ आदि प्रतियोगिता आयोजित की जाती हैं।

- **Celebration of 7th International Day of Yoga**

The International Yoga Day is commemorated every year on 21st June 2021. Because of the prevailing Covid-19 pandemic, it was advised to perform yoga activities at home and share pictures of individuals. This activity was encouraged and appreciated by the Laboratory Director. The idea was conceived by our Hon'ble Prime Minister, Mr. Narendra Modi who proposed the concept during his speech at the UN General Assembly. Online sessions on the slogan "Let's make your habit for Yoga and Make Country Healthy" was held for the NDTL Staff during June 19- 21, 2021. A total of 40 members including the Director, Scientists, Research Associates, and staff members of the Laboratory participated and celebrated International Yoga Day via virtual mode for spreading the message to keep 'Fit' and 'Good Health' of the nation. NDTL celebrated 7th International Day of Yoga via virtual mode.

- **Visit of new Secretary (Sports)**

On 11th December, 2021, Mrs. Sujata Chaturvedi, the new Secretary (Sports) paid a visit to the laboratory and shared her views with suggestions and feedback to attain excellence in Laboratory activities. She also inspected LC-MS, GC-MS and Biological Sample Processing Section. She suggested to enhance the capability of the Laboratory to



meet the future challenges and opportunities. She also interacted with the Director and the entire scientific staff of the Laboratory and got feedback on the measures being taken by the Laboratory in so far as WADA observations were concerned. She emphasized the need to put in place all necessary measures for effective implementation of WADA ISLs.

- **Visit of Research Expert from Shree Guru Gobind Singh Tricentenary University (SGT) to NDTL**

NDTL is exploring possibilities of signing MoUs with other organizations like the National Institutes of Research & Forensic Laboratories in the country for mutual benefits in terms of creating a talent pool in the country in the Anti-Doping field. On 26th February, 2021, Dr. M.S. Sidhu, Dean, Research & Development, SGT University, Gurgaon, (Haryana), and Research Scholars of this University visited NDTL. The Researchers and Laboratory Scientists envisaged sharing the knowledge between the University and Laboratory in the specified areas which would not only immensely help to facilitate the research in human sports but also contribute to the cause of Anti-Doping science to a great extent. The collaborative research activities engaging Ph.D. and Medicine students between the two institutions will eventually lead to the excellent research and award of their respective degrees.



CHAPTER – 4

Trainings

Training on Advanced Analytical Technique by International Doping Experts

i. Large peptide testing using HRMS Technique (Session-I and Session- II)

Dr. Andreas Thomas (Germany) delivered a talk on Large Peptide analysis using HRMS Technique in consecutive two sessions. The first session on “Basic Understanding & Analytical Method Development for Intermediate Storage” was organized via virtual mode on 17th April, 2021. The second session relating to Large Peptide Analysis was held on 1st June, 2021 also



Training on Large Peptide using HRMS Technique imparted by Dr. Andreas Thomas (Germany)

through virtual mode. Both the sessions were attended by the Laboratory Scientists, Research Associates, and Analysts and they were exposed to new advanced approaches for sharpening their analytical skills to implement the same in dope control analysis.

ii. GC-MS/MS: Fundamentals & Interpretations of Data

On 23rd June, 2021, training on GC-MS/MS Fundamentals and Interpretations of Data was organized for Scientists, Research Associates and Analysts of the Laboratory. A talk on GC-MS/MS fundamentals and data interpretation was delivered by Lab Experts, Ms. Luisa Fernandez-Guillen and Dr. Maria Fernandez under the umbrella of Dr. Gloria Munoz, Doping Control Laboratory, Madrid, Spain.

iii. General Discussion related to IRMS Technical data with Dr. Torre

The Scientific discussions relating to IRMS technical data were held with Dr. Xavier de la Torre (Italy) in the month of November, 2021. The purpose of such discussions was to overcome the challenge of the Laboratory to develop an IRMS method as per WADA Technical updated guidelines and the sessions with Dr. Torre resolved the issue.

CHAPTER – 5

Infrastructure

Scientific Instrument

The Laboratory has sufficient instrumental capacity to minimize the risk of operational delays and meet the analytical requirements and results reporting obligations of the ISL and its related Technical Documents, Technical Letters and Laboratory Guidelines. In compliance with the WADA guidelines, NDTL facilitated the use of a more sensitive and robust analytical detection strategy which is a mandatory requirement for WADA accredited lab to adopt their innovative capability e.g. HRMS, Sysmex XN 1000, Roche Cobas e411 etc. The details of the instrument are given below:-

S. No.	Instrument	Illustration
1.	Ultra-Performance Liquid Chromatography-Hybrid Orbitrap	
2.	Gas Chromatograph – Mass Selective Detector (GC-MSD)	

S. No.	Instrument	Illustration
3.	Gas Chromatograph – Mass Spectrometry/Tandem Mass Spectrometry (GC-MS/MS)	
4.	High-Performance Liquid Chromatography (HPLC)	
5.	Immunoassay System	
6.	Gas Chromatography-Combustion-Isotope Ratio Mass Spectrometer (GC/C/IRMS)	

S. No.	Instrument	Illustration
7.	Liquid Chromatography-Mass Spectrometry (LC-MS/MS)	
8.	Immulin 1000	
9.	Luminometer for Growth Hormone Testing	
10.	Sysmex XN 1000 for CBC/Blood Parameter	

S. No.	Instrument	Illustration
11.	Electrophoresis equipment for Erythropoietin (EPO) testing – LAS 4000	
12.	Automated Gilson Solid-Phase Extraction System	

Scientific up-gradation:

5.2 Training:-

S. No.	Category	Details	Proposed Quarter	Trainer	Trainees	Status
1.	Virtual Training	Doping Peptides	Jan – Mar 2021	Dr. Andreas Thomas Colonge Lab		Done 07/04/2021
2.	Virtual Training	Doping Peptide	Apr-Jun 2021	Dr. Andrean Thomas, Colonge Lab	All Scientific & Technical Staff	Done 17/04/2021
3.	Virtual Training	Training on basic understanding and analytical method development for Intermediate and large peptides	July-Sep 2021	Dr. Andrean Thomas, Colonge Lab	All Scientific & Technical Staff	Done 01/06/2021
4.	Virtual Training	GC-MS/MS Fundamental & Interpretation of mass spectra	July-Sep 2021	Ms. Luisa Farnandez & Ms. Maria Fernandez, Madrid	All Scientific & Technical Staff	Done 23/06/2021
5.	Virtual Training	19NA Method Development & Validation	July-Sep 2021	Dr. Xavier de la Torre	IRMS Section	Done 26/08/2021
6.	Virtual Training	GC-MS/MS Fundamentals	Oct-Dec 2021	Ms. Luisa Fernandez & Maria Fernandez	All Scientific & Technical Staff	Done 30/09/2021
7.	On site	Inventory management System	Jan- Mar 2022	Mr. Sanjeet Gupta	Concern Staff	Done 17 and 18 Jan 2022

5.3. Development of IT infrastructure:-

- **Establishment of Data Centre:**

In compliance to the WADA International Standard Laboratories (ISL) 2021, clause 5.2.3.5 (Control and Security of Electronic Data and Information) a state-of-the-art Data Centre is commissioned in the laboratory equipped with all scientific data back-up system with network security provisions, integrated at one place. The

Data Centre is equipped with safety provisions regarding potential threats like fire, corrosion/ water leakage, power failure risk and other probable man made or natural accidents with provisions of buffer time in case of emergency.



- **LAN Networking (IT):**

A new LAN is installed in the Laboratory for networking. Installation of Central Server for Scientific Data Back-up has also been completed. Two high-end Central storages are procured and installed in the Laboratory for data back-up. This is being used to data transfer from instruments installed in NDTL through network.

- **Lease line:**

Earlier, as far as the internet service is concerned in NDTL, broadband service was being used through multiple internet connections. Keeping in view of the network security as per WADA ISL requirements, NDTL procured lease line through BSNL in order to implement a single network policy.



- **Commissioning of Access Point:**

A centralized architecture is implemented in NDTL through WLAN controller that is responsible for configuration, control, and management of several Wireless Transaction Protocols (WTPs).

- **Commissioning of Endpoint security Antivirus:**

In the direction of providing system security in NDTL, endpoint security antivirus (Kaspersky) license have been procured and implemented in NDTL.

Civil Infrastructure:

5.4. Civil Infrastructure:

For Strengthening the Civil and Electrical & HVAC infrastructure, the renovation work has been carried out in the Laboratory building as per WADA norms, such as Fencing, Construction of a high-tech Security Room, revamping of 12-year old HVAC system and also initiated the project for dedicated DG sets for uninterrupted power supply and repairing of the fire safety and water supply systems etc. The physical security through fencing of boundary of the Laboratory has been completed. For premises security, high tech security room with advance Video Surveillance is commissioned.



Maintenance of lush green lawn area:

In order to amplify the beauty of NDTL's premises, a lush green lawn is established oriented with beautiful indigenous plants. Ample green space is crafted to enhance the scenic appeal of the Laboratory.



CHAPTER – 6

Sample Testing

Sample Testing Statistics

The Laboratory was suspended by WADA on 20th August 2019. After revocation of its WADA accreditation suspension on 2nd December 2021, NDTL resumed its testing services and received dope samples (Urine and Blood) from different anti-doping agencies all across the globe. The tested dope samples matrix is delineated below:

Dope sample matrix	National	International
Urine	587	44
Blood	35	10

CHAPTER – 7

Quality Management System

WADA reinstated the Accreditation of National Dope Testing Laboratory (NDTL) on December 23rd, 2021. NDTL resumed the testing activities of urine and blood samples w.e.f. January 3rd, 2022.



Internal Quality Assurance Scheme (IQAS)

In the year 2021, a total 42 samples were introduced in the laboratory as blind samples, details of which are as follows:

- Negative samples – 12 samples
- AAF/ Suspicious – 30 samples
- Urinary Steroid Profiling (SP)–1 sample
- hCG–1 sample
- Endogenous Profiling (SP, hCG, LH) –02 samples
- The result obtained in internal Quality Assurance Scheme (iQAS) was 100%

VIGILANCE CASES - No vigilance case was reported during 2021-22.

RIGHT TO INFORMATION (RTI)- There were 12 RTI cases reported and replied during 2021-22 itself.

CHAPTER – 8

Research Projects

- **Ongoing Research Projects**

The Laboratory has currently undertaken the following Research Projects on dope science the details of which are as under:

- I. Metabolism Study of Detection and Identification of 7-Ketodehydroepiandrosterone abuse: **Research Investigators:** Mr. Arpit Soni, Mr. Ranjith. B. Lal, (Project ID: NDTL-RP-01: 2020-2021) August 2021.
- II. Urinary Excretion Patterns of Ciclesonide after Different Routes of Administration and Effect on Endogenous Corticosteroids Profile: **Research Investigators:** Mr. Awanish Upadhyay, Dr. Sachin Dubey (Project ID: NDTL-RP-02: 2020-2021) July 2021
- III. Feasibility Study of DBS Cards for Detection of ESAs in Human Blood Specimen: A Comparison to Standard Detection Method: **Research Investigators:** Dr. P. L. Sahu, Dr. Sachin Dubey, Mr. Ranjith B. Lal, Mr. Anand Raj, Mrs. Madhu Joshi (Project ID: NDTL-RP-03: 2020-2021) September 2021.
- IV. Correlation Study of Mucaine Gel (Oxethazaine) with respect to Drug of Abuse Mephentermine and Phentermine.: **Research Investigators:** Dr. Sachin Dubey, Mr. Ashok Singh, Mr. Haseen Jamal (Project ID: NDTL-RP-04: 2020-2021) October 2021
- V. Investigation of Triamterene Metabolism: Expanding the Detection Window in Sports dope Testing: **Research Investigators:** Mr. Arpit Soni, Mr. Ranjith. B. Lal (Project ID: NDTL-RP-05: 2020-2021) August 2021
- VI. Separation of Salbutamol Enantiomers in Urine Samples by Chiral Gas Chromatography-Mass Spectrometry (GC-MS/MS): **Research Investigators:** Mr. Arpit Soni, Mr. Ranjith. B. Lal (Project ID: NDTL-RP-01: 2021-2022) December 2021

- **New Research Proposals**

As a part of the NDTL's ongoing research activities aimed at promoting research on dope science and to evade doping in sports, a few new research proposals have been taken up by the Laboratory by newly engaged Research Associates as under:

- I. Development and Validation of Endogenous Androgenic Anabolic Steroids in Serum using LC-MS/ MS as part of Endocrine Module in Implementation of ABP: **Research Investigators:** *Dr. Manish Kumar Sharma, Mr. Ranjith. B. Lal, Dr. P. L. Sahu, (2021-2022)*
- II. Development of Analytical Method for Detection and Confirmation of Insulin & its Analogues for Doping control Purpose: **Research Investigators:** *Dr. Ankita Srivastava, Dr. Sachin Dubey*
- III. Development of Analytical Method for Quantification of Endogenous IGF-1 as part of Endocrine Module of the Athlete Biological Passport (ABP) (2021-2022): **Research Investigators:** *Dr. Ankita Srivastava, Dr. Sachin Dubey*
- IV. Assessment of Urinary Metabolites of Clomiphene Citrate for Evaluating its Significance in Athlete Biological Passport: NDTL in collaboration with PGI, Chandigarh under the guidance of Anti-Doping Laboratory, Cologne (Germany), (*Project ID: NDTL-RP-02 (2021-2022).*)

- **Scientific Publications:**

As per the MoU between NDTL and NIPER-G for synthesis of about 20 Reference Materials in a phased manner, 2 priority compounds namely p-hydroxy prenylamine and nor-ethylmorphine hydrochloride, listed under Phase I, have been successfully synthesized and characterized jointly by the efforts of National Dope Testing Laboratory (NDTL) and National Institute of Pharmaceutical Education and Research Guwahati (NIPER-G), for quality control purposes in dope testing. The Laboratory and NIPER-G put joint efforts to communicate research papers in peer reviewed journal as under:

- i. Athira Joseph, Gangasani Jagadeesh Kumar, Sachin Datram Pawar, Bhakti Umesh Hirlekar, Prasad V Bharatam, Satyanand Konda, Mohana Krishna Reddy Mudiam, Upadhyayula Suryanarayana Murty, P L Sahu, Sachin Dubey, P Radhakrishnanand, Daya Raju Adye, Roshan M Borkar, ChoppariThirupathi, Pramod Kumar: "Analytical developments of p-hydroxy prenylamine reference material for dope control research: Characterization and purity assessment" Drug Test Anal. 2021 Oct 6. doi: 10.1002/dta.3171.

- ii. Sachin D Pawar, Gangasani J Kumar, ArunaChikkondra, Banwari Lal, P Radhakrishnanand, Upadhyayula S Murty, P L Sahu, Sachin Dubey, Arpit Soni, Pramod Kumar. “Synthesis, characterization, method development, and validation of nor-ethylmorphine hydrochloride reference material using established analytical techniques for dope control analysis” Drug Test Anal. 2021 Oct 15. doi: 10.1002/dta.3178.

- **Installation and Performance Qualification of GC/C/IRMS (253Plus)**

NDTL has gradually upgraded its instrument facilities in dealing with the intrinsic technological dialectics that facilitate the speed of analyses and increased sensitivity, specific technical capabilities of distinguishing between endogenous and exogenous metabolites for detection of steroidal hormones or their markers in professional sports. On 8th January, 2021, a new Gas Chromatography Combustion Isotope Ratio Mass Spectrometry (GC/C/IRMS) instrument was installed. The Operational & Performance Qualification was checked under monitoring of the Head of the Laboratory and Scientists.

- **Installation and Performance Qualification of Ultra-weighing balance**

To perform an accurate quantitative analysis, weighing is one of the key factors in the detection of substance and validation of the study with accurate and precise results. Keeping in view the importance and requirements of an ultra-weighing balance in the Laboratory, it was installed and its operational qualification was performed on 17th July, 2021. The Analysts and Research Associates and Quality Management personnel were trained to perform the accurate weighing of reference standards as well as calibration of weighing assembly on daily basis.

CHAPTER – 9

Management and Staff

General Body / Governing Body of NDTL.

(i) GENERAL BODY OF NDTL

S. No.	Name & Designation	Position
1.	Hon'ble Minister of State for Youth Affairs & Sports, Government of India	Chairman
2.	Secretary (Sports), MYAS, Government of India	Vice-Chairman
3.	Joint Secretary (Concerned)	Member Ex-Officio
4.	Director General, Sports Authority of India (SAI)	Member Ex-Officio
5.	Director General, Health Services	Member Ex-Officio
6.	Secretary General, Indian Olympic Association (IOA)	Member Ex-Officio
7.	Director General, National Anti Doping Agency (NADA)	Member Ex-Officio
8.	Justice (Retd.) Mukundan Sharma, Eminent Jurist	Nominated Member
9.	Eminent Scientists/Doctors:	
	(i) Prof. Dr. Balram Bhargava, D.G., ICMR	Nominated Member
	(ii) Prof. Y.K. Gupta, Former Dean, AIIMS	Nominated Member
	(iii) Prof. Prakash V. Diwan, Founder Director, NIPER, Hyderabad	Nominated Member
	(iv) Dr. D. Srinivasa Reddy, Sr. Principal Scientists, National Chemical Laboratory, Pune	Nominated Member
10.	Eminent Sports Persons: Shri Yogeshwar Dutt, Wrestler	Nominated Member
11.	Three representatives from NSFs:	
	(i) President, Athletics Federation of India	Nominated Member
	(ii) President, Cycling Federation of India	
	(iii) President, Weightlifting Federation of India	
12.	Director, National Dope Testing Laboratory (NDTL)	Ex-Officio Member Secretary

(ii) GOVERNING BODY OF NDTL

S. No.	Name & Designation	Position
1.	Hon'ble Minister of State for Youth Affairs & Sports, Government of India	Chairman, Ex-Officio
2.	Secretary (Sports), MYAS, Government of India	Vice-Chairman, Ex-Officio
3.	Financial Adviser, MYAS	Member Ex-Officio
4.	Joint Secretary (Concerned)	Member Ex-Officio
5.	Director General, Sports Authority of India (SAI)	Member Ex-Officio
6.	Director General, Health Services	Member Ex-Officio
7.	Secretary General, Indian Olympic Association (IOA)	Member Ex-Officio
8.	Justice (Retd.) Mukundan Sharma, Eminent Jurist	Nominated Member
9.	Eminent Scientists/Doctors:	
	(i) Prof. Dr. Balram Bhargava, D.G., ICMR	Nominated Member
	(ii) Prof. Y. K. Gupta, Former Dean, AIIMS	Nominated Member
	(iii) Prof. Prakash V. Diwan, Founder Director, NIPER, Hyderabad	Nominated Member
	(iv) Dr. D. Srinivasa Reddy, Director, CSIR-IIIM, Jammu	Nominated Member
10.	Director, National Dope Testing Laboratory (NDTL)	Ex-Officio Member Secretary

Staff of NDTL

Sr. No.	Name	Designation
1.	Dr. Puran Lal Sahu	Director
2.	Dr. Ch. B. V. Narasimha Raju	Scientist 'E'
3.	Dr. Tarun Handa	Scientist 'D'
4.	Dr. Sachin Dubey	Scientist 'C'
5.	Dr. Ashok Kumar Maurya	Scientist 'C'
6.	Dr. Kapendra Sahu	Scientist 'C'
7.	Sh. Awanish Kumar Upadhyay	Scientist 'C'
8.	Sh. Arpit Soni	Scientist 'C'
9.	Sh. Manish Jain	Deputy Director (Admin)
10.	Sh. Md. Naushad Ali Ansari	Finance Officer
11.	Sh. B. Ranjith Lal	Senior Technical Officer

Sr. No.	Name	Designation
12.	Sh. Haseen Jamal	Technical Officer
13.	Sh. Chandan Kumar Singh	Data Entry Operator
14.	Smt. Madhu Joshi	Technical Officer
15.	Sh. Sanjeev	Section Officer
16.	Sh. Ashok Kumar Singh	Technical Officer
17.	Sh. Vikas Gour	Personal Assistant
18.	Sh. Mahesh Singh	Assistant
19.	Sh. Sunil	Lab. Attendant

Research and Contract/Outsourced Staff of NDTL

Sr. No.	Name	Designation
1.	Dr. Anand Raj	Research Associate-II
2.	Dr. Savita Rani	Research Associate-I
3.	Dr. Rajesh Kumar Kori	Research Associate-I
4.	Dr. Ravi Kumar Sharma	Research Associate-I
5.	Dr. Tusha Tripathi	Research Associate-I
6.	Ms. Kamna Sharma	Research Associate-I
7.	Sh. Sachin Rana	Project Analyst
8.	Sh. Akhilesh Bhardwaj	Junior Analyst
9.	Sh. Subodh Vishoni	Junior Analyst
10.	Ms. Rano Sharma	Junior Analyst
11.	Dr. Seema Sah	Junior Analyst
12.	Sh. Ramdaras	Junior Analyst
13.	Sh. Sanjay Singh	Junior Analyst
14.	Ms. Snehprabha Giri	Junior Analyst
15.	Sh. Sanjay Singh Guisan	Junior Analyst
16.	Ms. Meghna Chaudhary	Junior Analyst
17.	Sh. Pankaj Kushwaha	Junior Analyst
18.	Sh. Jayesh Yadav	Junior Analyst
19.	Ms. Sushmita Ghosh	Technical Assistant

Sr. No.	Name	Designation
20.	Ms. Ipsha Jain	Analyst Trainee
21.	Sh. Abhishek Singh	Analyst Trainee
22.	Sh. Shiva	Analyst Trainee
23.	Ms. Shaily Bhargava	Deputy Quality Manager
24.	Sh. Sumit Aggarwal	Deputy Quality Manager
25.	Sh. Suneel Kumar	Assistant Quality Officer
26.	Sh. V. Jayaprakash	IT Expert
27.	Sh. Mayank Sharma	IT Expert
28.	Sh. Manmohan Gupta	Consultant (Admin)
29.	Sh. Chandra Pal	Consultant (Stores)
30.	Ms. Anjali	Stenographer
31.	Ms. Tannu Verma	Data Entry Operator
32.	Ms. Anannya Gupta	Rajya Bhasha Trainee
33.	Sh. Jagdish Chander	Consultant (Finance)
34.	Sh. Harish Kumar	Junior Accountant
35.	Sh. Shabaz Razi	Assistant to FO
36.	Sh. Gaurav Sharma	Lab Attendant
37.	Sh. Prashant Bauri	MTS
38.	Sh. Desh Raj	MTS
39.	Sh. Abhishek	MTS

**Separate Audit Report of
C&AG on the Accounts of
NDTL for 2021-22 and its
Action Taken Report
and
Balance Sheet**



कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)
Office of the Director General of Audit (Central Expenditure)
डी जी ए सी आर भवन, इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
DGACR Building, Indraprastha Estate, New Delhi-110 002

संख्या/No. AMG-1/5-77/SAR/NDTL/2022-23/

Dated: 06.10.2022

सेवा में

सचिव, भारत सरकार,
युवा कार्यक्रम एवं खेल मंत्रालय,
कमरा नं. 3, सी विंग,
शास्त्री भवन, नई दिल्ली-110001



06 OCT 2022

विषय: वर्ष 2021-22 के राष्ट्रीय डोप परिक्षण प्रयोगशाला, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदय / महोदया

मैं, राष्ट्रीय डोप परिक्षण प्रयोगशाला, नई दिल्ली के वर्ष 2021-22 के प्रमाणित वार्षिक लेखों की प्रति, उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति संसद के पटल पर रखने के लिये संलग्न कर रहा हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किए गए थे, इस कार्यालय की तथा भारत के नियंत्रक महालेखापरीक्षक के कार्यालय को भेजी जाए। कृपया यह सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय द्वारा अवश्य अनुमोदित करा लिया जाए।

लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद एवं इसे जारी करने से संबंधित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (Disclaimer) अंकित करें:

"प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।"

भवदीय

अनुलग्नक : चयोपरि

हस्ता.

निदेशक (ए.एम.जी.-1)

06 OCT 2022

पत्रिका/No. AMG-I/5-77/SAR/NDTL/2022-23/599

दिनांक / Dated: 06/10/2022

प्रतिलिपि : डॉ. पी. एस. साहू, निदेशक, राष्ट्रीय डोप परिक्षण प्रयोगशाला, जवाहर लास नेहरू स्टेडियम, काम्प्लेक्स, पूर्वी गेट स. 10, लोधी रोड, नई दिल्ली-110003 को लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति आवश्यक कार्यवाही हेतु अवैधित की जाती है। यह अनुरोध किया जाता है कि संसद को प्रस्तुत दस्तावेजों की दो प्रतियां उस तिथि को दर्शाते हुए जब वे संसद को प्रस्तुत किए गए थे इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाएं।

कृपया यह सुनिश्चित करें कि पुष्क लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय द्वारा अवश्य अनुसूचित करा लिया जाए। यह भी अनुरोध किया जाता है कि पुष्क लेखापरीक्षा प्रतिवेदन के हिन्दी अनुवाद की एक प्रति शीघ्र इस कार्यालय को भेजी जाए।

अनुलग्नक : यथाप्राप्त


निदेशक (ए.एम.जी.-I)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Dope Testing Laboratory (NDTL) for the year ended 31 March 2022.

We have audited the attached Balance Sheet of National Dope Testing Laboratory (NDTL) as at 31 March 2022, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period upto 2022-23. These financial statements are the responsibility of the management of the NDTL. Our responsibility is to express an opinion on these financial statements based on our audit.

2 This 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, evidence 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 approved by the Ministry of Finance.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by National Dope Testing Laboratory in so far as it appears from our examination of such books.
- iv. We further report that:

A. General

A.1 An amount of Rs. 0.43 crore was lying outstanding against 'Sundry Debtor-for Suppliers/services' under Schedule-12 (Current Assets, Loan, Advances, etc.). Out of Rs. 0.43 crore, an amount of Rs. 0.18 crore was pending for more than 3 years. These outstanding balances need to be reviewed and suitable provision should have been made or written off with the approval of competent authority.

Further, amounts outstanding for a period exceeding six months was not disclosed in the accounts which is in contravention of Uniform Format of Accounts.

B. Grants-in-Aid

During the year 2021-22, NDTL had received grants-in-aid of Rs. 21.50 crore from the Ministry of Youth Affairs & Sports. It had unspent balance of Rs 0.77 crore of previous year. Out of the total available funds of Rs. 22.27 crore, NDTL had utilized only Rs. 15.40 crore, leaving an unspent balance of Rs. 6.87 crore at the year end.

C. Management Letter.

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

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & 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 explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:
 - a. In so far as it relates to the Balance Sheet, of the state of affairs of the NDTL as at 31 March 2022; and
 - b. In so far as it relates to the Income & Expenditure Account of the surplus for the year ended on that date.

Place: New Delhi

Date: 06/10/2022

For and behalf of C&AG of India



Director General of Audit (CE)

Annexure

1. Adequacy of internal audit system

National Dope Testing Laboratory does not have its own internal audit wing. The internal audit of the NDTL was conducted by the Office of the Chief Controller of Accounts, Ministry of Education for the period 2015-16 to 2019-20. Internal audit for the years 2020-21 and 2021-22 was not conducted.

2. Adequacy of Internal Control System:

The internal control system needs to be strengthened due to:

- As per clause 10 of the MoA, the meeting of the Governing Body should be held once in every quarter of the year. However, during the year 2021-22, only 02 meetings of Governing Body were held.
- The response of the management to statutory audit objections is not effective as 12 audit paras of External Audit (C&AG) for the period from 2015-16 to 2020-21 are still outstanding.

3. System of physical verification of assets

The physical verification of fixed assets was conducted upto the year 2021-22.

4. System of physical verification of inventory

The physical verification of books and publication, stationery and other consumable items was conducted up to the year 2021-22.

5. Regularity in payment of dues

As per accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2022.



सतीश कुमार, मा.ले.प.व.ले.स.
निदेशक (ए.एम.जी-1)
Satish Kumar, IAS
Director (AMG-1)

प्रति
06/10/22

श्री अमरीश जी
(लेखापरीक्षा कार्यालय)
प्रस्तुत करें।



B.O. No. AMG-1/5-77/SAR/NDTL/2022-23/601

कार्यालय महानिदेशक लेखापरीक्षा
(केंद्रीय व्यय)
भारतीय लेखा परीक्षा एवं लेखा विभाग
Director General of Audit
(Central Expenditure)
Indian Audit and Accounts Department

दिनांक : 06.10.2022

06 OCT 2022

महोदय,

राष्ट्रीय डोप परिक्षण प्रयोगशाला, नई दिल्ली के वर्ष 2021-22 के वार्षिक लेखों की लेखापरीक्षा इस कार्यालय द्वारा की गयी है तथा पृथक लेखापरीक्षा प्रतिवेदन इस कार्यालय के पत्र संख्या D.O. No. AMG-1/5-77/SAR/NDTL/2022-23/599 दिनांक 06.10.2022 द्वारा जारी कर दी गई है। लेखापरीक्षा के दौरान कुछ विसंगतियाँ पाई गई हैं, जिन्हें लेखापरीक्षा प्रतिवेदन में शामिल नहीं किया गया है। इन विसंगतियों को संलग्न अनुबंध में दर्शाया गया है।

अतः इस पर आपका ध्यान आकर्षित करते हुए मेरा अनुरोध है कि इस विसंगती पर उचित सुधारालोक कार्यवाही की जाये।

सन्निध

आपका शुभेच्छु

श्री अमरीश जी
06/10/2022

संलग्नक: पथोपरि।

डॉ. पी. एत. साहू,
निदेशक,
राष्ट्रीय डोप परिक्षण प्रयोगशाला,
जवाहर लाल नेहरू स्टेडियम कॉम्प्लेक्स,
पूर्वी गेट स. 10, लोधी रोड,
नई दिल्ली-110003

Annexure

(Reference: D.O. letter no. AMG-I/5-77/SAR/NDTL/2022-23/601 dated 06.10.2022)

1. NDTL has depicted an amount of Rs. 3.06 crore under Schedule-19 (Other Income) in accordance with the Para No. 8.4 of Accounting Standard-12. However, it has depicted the amount as "Depreciation on fixed Assets-W/Back" which looks inappropriate and should be replaced as "Deferred Income".
2. NDTL has prepared/included Grant-in-Aid (Schedule-2) in the Annual Accounts and depicted the amount of Rs. 6.69 crore as Grant-in-Aid-Capital received from the Ministry of Youth Affairs & Sports and Rs. 15.99 crore as the value of GIA retained as fixed assets in this Schedule instead of Schedule-8 (Current Liabilities and Provisions) and Schedule-4 (Earmarked/Endowment Fund) respectively which is not in accordance with the Uniform Format of Accounts.
3. An amount of Rs. 0.18 crore was booked against 'Unspent Salary Grant-in-aid Payable' under Other Liabilities in 'Schedule-8 - Current Liabilities and Provisions' as well as against 'Unspent Balance out of General Grant' in 'Schedule-14- Grants/subsidies'. This needs to be reconciled.
4. The following advances were booked under the head 'Advance Recoverable' in Schedule- 12 - Current Assets, Loans, Advance, etc. of Annual Accounts of NDTL for the year 2021-22.

Sl No.	Head	Amount
1	Advance to CPWD for civil works	13,54,752
2	Advance to CPWD for electrical works	66,58,177
3	Advance to CPWD for horticulture works	1,30,925
Total		81,43,854

Out of total outstanding advances, an amount of Rs. 1.31 lakh was pending since 2018-19 and an amount of Rs. 10.76 lakh was pending since 2020-21. These pending advances need to be reviewed and suitable provision should have been made or written off with the approval of competent authority.

5. In Schedule- 12- Current Assets, Loans, and Advances etc., Letter of Credit Margin Money amounting to Rs. 6.66 crore was booked against 'Advance Recoverable' under the head 'Loans & Advances'. This amount should be depicted under 'Current Assets' as this amount was lying in the form of liquid money in the bank.

National Dope Testing Laboratory

Ministry of Youth Affairs & Sports

Government of India

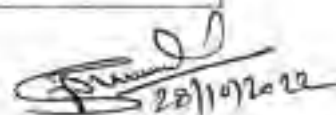
[LN Complex, East Gate No.10, Near MTNL Building, Lodhi Road, New Delhi-110003]

F.No. 158/Admn/NDTL/2021-22/

Dated: 28.10.2022

Action Taken Report on points raised in the Final Separate Audit Report (SAR) of C&AG, on the Accounts of NDTL for the year 2021-22:

Audit Observations	Action Taken
A. General A.1 An amount of Rs.0.43 crore was lying outstanding against 'Sundry Debtor-for Suppliers/services' under Schedule -12 (Current Assets, Loan, Advances, etc.). Out of Rs. 0.43 crore, an amount of Rs. 0.18 crore was pending for more than 3 years. These outstanding balances need to be reviewed and suitable provision should have been made or written off with the approval of competent authority. Further, amounts outstanding for a period exceeding six months was not disclosed in the accounts which is in contravention of Uniform Format of Accounts.	An amount of ₹0.15 crore out of 0.43 crore, has been recovered. The matter for recovery of Pending Dope Testing Fees/Charges of mainly relates to Sports Federation has been taken up by MYAS. The foreign defaulting parties have also been again reminded. So, efforts for recovery of pending dues are in process. However, the action as advised by Audit will be taken, if there are no chances of recovery. Noted.
B. Grants-in-Aid During the year 2021-22, NDTL had received grants-in-aid of Rs. 21.50 crore from the Ministry of Youth Affairs & Sports. It had unspent balance of Rs 0.77 crore of previous year. Out of the total available funds of Rs. 22.27 crore, NDTL had utilized only Rs. 15.40 crore, leaving an unspent balance of Rs. 6.87crore at the year end.	This shows the factual position of GIA/funds of NDTL during 2021-22. Hence, no action is called for.
C. Management Letter Deficiencies, which have not been included in the Audit Report, have been brought to the notice of the NDTL through a management letter issued separately for remedial/corrective action: v. Subject to the Audit observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payment s Account defat with this report are in agreement with the books of Accounts. vi. In Audit opinion and to the best of Audit information and according to the explanations given to Audit, the said financial statement s read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with	ATH on the points raised given in Annexure to Management Letter submitted separately. No Comments. No Comments.


 28/10/2022

accounting principles generally accepted in India; a. In so far as it relates to the Balance Sheet, of the state of affairs of the NDTL as at 31st March 2022; and b. In so far as it relates to the income & Expenditure Account of the surplus for the year ended on that date.	
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Annexure

1. Adequacy of Internal Audit System National Dope Testing Laboratory does not have its own internal audit wing. The internal audit of the NDTL was conducted by the Office of the Chief Controller of Accounts, Ministry of Education for the period 2015-16 to 2019-20. Internal audit for the years 2020-21 and 2021-22 was not conducted.	No Comments.
2. Adequacy of Internal Control System The internal control system needs to be strengthened due to: - As per clause 10 of the MoA, the meeting of the Governing Body should be held once in every quarter of the year. However, during the year 2021-22, only 02 meetings of Governing Body were held. - The response of the management to statutory audit objections is not effective as 12 Audit Paras of External Audit (C&AG) for the period from 2015-16 to 2020-21 are still outstanding.	The point has been noted Ad-hoc Committee meeting consisting of NDTL Officers and C&AG Officers was convened on 20.10.2022 and reviewed all 12 outstanding Audit Paras. It is expected that most of the Paras will be dropped.
3. System of physical verification of assets The physical verification of fixed assets was conducted upto the year 2021-22.	No Comments.
4. System of physical verification of inventory The physical verification of books and publication, stationery and other consumable items was conducted upto the year 2021-22.	No Comments.
5. Regularity in payment of dues As per accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2022.	No Comments.


 (Dr. P. I. Sahu)
 Director – NDTL

National Dope Testing Laboratory

Ministry of Youth Affairs & Sports

Government of India

JLN Complex, East Gate No.10, Near MTNL Building, Lodhi Road, New Delhi-110003

F.No. 158/Admn/NDTL/2021-22/

Dated: 28.10.2022

Action Taken Report on the Observations made by Audit in Annexure to the Management Letter of C&AG, on the Accounts of NDTL for the year 2021-22:

Audit Observations			Action Taken
1. NDTL has depicted an amount of ₹3.06 crore under Schedule-19 (Other Income) in accordance with the Para No. 8.4 of Accounting Standard – 12. However, it has depicted the amount as "Depreciation on Fixed Assets – W/Back" which looks inappropriate and should be replaced as "Deferred Income"			The Term used "Depreciation on Fixed Assets W/Back" under Schedule – 19 (Other Income) will be replaced as "Deferred Income" in the Accounts for the FY 2022-23.
2. NDTL has prepared/included Grant-in-Aid (Schedule-2) in the Annual Accounts and depicted the amount of ₹6.69 crore as Grant-in-Aid-Capital received from the Ministry of Youth Affairs and Sports and ₹15.99 crore as the value of GIA retained as fixed assets in this Schedule instead of Schedule-8 (Current Liabilities and Provisions) and Schedule-4 (Earmarked/Endowment Fund) respectively which is not in accordance with the Uniform Format of Accounts.			The point has been noted
3. An amount of Rs. 0.18 crore was booked against 'Unspent Salary Grant-in-aid Payable' under Other Liabilities in 'Schedule-8- Current Liabilities and Provisions' as well as against 'Unspent balance out of General Grant' in 'Schedule-14- Grants/subsidies'. This needs to be reconciled.			The unspent Balance both under "Schedule-8- Current Liabilities and Provisions" and "Schedule-14- Grants/subsidies" have been reconciled and it is noticed that ₹0.18 crore pertains to Unspent Balance of GIA-General and not of GIA – Salaries. This has happened due to typographical error.
4. The following advances were booked under the head 'Advance Recoverable' in Schedule-12 – Current Assets, Loans, Advance, etc. of Annual Accounts of NDTL for the year 2021-22.			The repair and maintenance and other works are carried out by CPWD as Deposit Works. CPWD is a Govt. Agency and the Balances left with them represent the funds to be incurred for ongoing works.
S. No.	Head	Amount	
1	Advance to CPWD for civil works	13,54,752	₹13,54,752 of CPWD Civil.
2	Advance to CPWD for electrical works	66,58,177	₹66,58,177/- is for procurement of DG Set for NDTL by CPWD (Elect.).
3	Advance to CPWD for	1,30,925	₹1,30,925/- of CPWD (Horticulture) will be adjusted


28/10/22

horticulture works	
Total	81,43,854

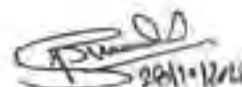
Out of total outstanding advances, an amount of Rs. 1.31 lakh was pending since 2018-19 and an amount of Rs. 10.76 lakh was pending since 2020-21. These pending advances need to be reviewed and suitable provision should have been made or written off with the approval of competent authority.

5. In Schedule- 12- Current Assets, Loans, and Advances etc., Letter of Credit Margin Money amounting to Rs. 6.66 crore was booked against 'Advance Recoverable' under the head 'Loans & Advances'. This amount should be depicted under 'Current Assets' as this amount was laying in the form of liquid money in the bank.

during FY 2022-23.

The position will be reviewed and the pending Advances with CPWD will be settled / adjusted after obtaining Expenditure Statement (in Form CPWA-65) from CPWD Division.

Letter of Credit Margin Money amounting to Rs. 6.66 crore for procurement of Scientific Equipment is "Current Assets" and not "Advance recoverable". Both of these form part of Schedule-12 - Current Assets, Loans, and Advances etc." However, there is no difference in the total amount of Schedule-12. As suggested, however, the grouping of this ledger will be changed in the Accounts for FY 2022-23.



(Dr. P. L. Sahu)
Director - NDTL

National Dope Testing Laboratory (NDTL)



Annual Accounts and Financial Statement (2021 - 22) of NDTL

**ANNUAL ACCOUNTS AND FINANCIAL STATEMENTS
(2021-2022) OF NDTL**

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NATIONAL DOPE TESTING LABORATORY

(An Autonomous body of Ministry of Youth Affairs & Sports, Govt. of India)

JLN Stadium Complex, East Gate No. 10, New Delhi - 110003

BALANCE SHEET AS AT 31st MARCH, 2022

(Amount in Rs.)

Liabilities	Schedule	Current Year	Previous Year
Corpus/Capital Funs	1	-	-
Grants-In-Aid (Capital)	2	22,68,08,313	-
Reserves and Surplus	3	6,05,03,943	21,35,35,250
Earmarked/Endowment Funds	4	-	-
Secured Loans and Borrowings	5	-	-
Unsecured Loans and Borrowings	6	-	-
Deferred Credit Liabilities	7	-	-
Current Liabilities and Provisions	8	4,46,08,511	4,87,99,898
Total		33,19,20,767	26,23,35,148
Assets			
Fixed Assets	9	15,99,06,207	15,97,53,656
Investments-From Earmarked/Endowment Funds	10	-	-
Investments - Others	11	2,09,63,785	2,00,00,000
Current Assets, Loans, Advances Etc.	12	15,10,50,775	8,25,81,492
Miscellaneous Expenditure (to the extent not written off or adjusted)			
Total		33,19,20,767	26,23,35,148
Significant Accounting Policies	24	-	-
Contingent Liabilities and Notes on Accounts	25		

Sd/-
(**MD. NAUSHAD ALI ANSARI**)
Finance Officer

Sd/-
(**Dr. P. L. Sahu**)
Scientific Director

PLACE : NEW DELHI

DATED : 27th June, 2022

NATIONAL DOPE TESTING LABORATORY

(An Autonomous body of Ministry of Youth Affairs & Sports, Govt. of India)

JLN Stadium Complex, East Gate No. 10, New Delhi - 110003

Income & Expenditure Account for the year ended 31st March, 2022

(Amount in Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	13	64,57,363	14,14,392
Grants/Subsidies	14	12,32,04,739	12,69,95,772
Fees/Subscriptions	15		-
Income from Investments	16		-
(Income on Invest. From Earmarked/Endowment fund transferred to funds)			
Income from Royalty, Publications etc.	17		-
Interest Earned	18	28,78,886	18,53,651
Other Income	19	3,15,47,952	3,79,521
Increase/Decrease in stock of Finished Goods and works-in-progress	20	-	-
TOTAL (A)		16,40,88,940	13,06,43,336
EXPENDITURE			
Establishment Expenses	21	4,35,28,736	3,51,48,509
Other Administrative Expenses	22	8,13,22,951	7,75,48,490
Expenditure on Grants, Subsidies	23		-
Depreciation	9	3,06,41,344	2,63,53,890
TOTAL (B)		15,54,93,031	13,90,50,889
Balance being excess of Income over Expenditure (A-B)		85,95,910	(84,07,553)
Less:- Prior Period Expenses		18,81,788	40,86,844
Balance Being Surplus/(Deficit) Carried to Reserves and Surplus		67,14,122	(1,24,94,397)
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

PLACE : NEW DELHI

DATED : 27th June, 2022

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Balance Sheet as at 31-03-2022

SCHEDULE 1 - CORPUS/ CAPITAL FUND

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
TOTAL			

Note: The point regarding figures under the head “Corpus Fund” was raised by internal Audit Party of Ministry of Human Resources and Development (MHRD). Now, after discussion with the Internal Auditor, the existing figures under the head “Corpus Fund” have now been booked against the head “Reserves & Surplus”.

Sd/-
(**MD. NAUSHAD ALI ANSARI**)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Balance Sheet as at 31-03-2022

SCHEDULE 2 - GRANTS-IN-AID (CAPITAL)

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
GIA Capital from MYA&S (Op. balance)	77,04,228	6,69,02,106	
<i>Add: Received during the year</i>	9,00,00,000		
Less: Procurement during the year	(3,08,02,122)		
GIA Retained for Fixed Assets		15,99,06,207	
TOTAL		22,68,08,313	

Note: As per AS-12, Grants related to depreciable assets are treated as deferred income which is recognised in the Income & Expenditure Accounts on a systematic and rational basis over the useful life of the assets. Such allocation to income is usually made over the periods and in the proportions in which depreciation on related assets is charged.

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Balance Sheet as at 31-03-2022

SCHEDULE 3 - RESERVES AND SURPLUS

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
Capital Reserves		-	-
General Reserve		-	-
Surplus as per Income & Expenditure Account		-	-
Balance as at the beginning of the year		21,35,35,250	22,85,33,181
Add:			
<i>Add:- Contributions towards Corpus/Capital Fund as per audit Para (Depreciation)</i>		-	-
Less:-			
i) Refund of Interest to Ministry for Previous Years		-	-
ii) Refund of Grand to Ministry for Previous Years		-	-
iii) Excess income booked in previous year against the Dope Testing fee recoverable from parties:		-	(25,03,534)
iv) Earlier years procurement of Capital goods incorporated during the year		(15,97,45,429)	-
		5,37,89,821	22,60,29,647
<i>Add/Deduct: Balance of net Income/Expenditure transferred from the Income & Expenditure Account</i>		67,14,122	(1,24,94,397)
TOTAL		6,05,03,943	21,35,35,250

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Balance Sheet as at 31-03-2022

SCHEDULE 4 - EARMARKED / ENDOWMENT FUNDS

(Amount in Rs.)

DESCRIPTION	CURRENT YEAR	PREVIOUS YEAR
a) Opening balance of the Fund		
b) Additions to the funds		
i) Donations/grants		
ii) Income from Investments made on account of funds		
iii) Other Addition(Specify nature)		
TOTAL (a+b)	-	-
<u>c) Utilisation/Expenditure towards objectives of funds</u>		
i) Capital Expenditure		
Fixed Assets		
Others		
ii) Revenue Expenditure		
Total (c)	-	-
NET BALANCE AS AT THE YEAR END (a+ b-c)	-	-

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Balance Sheet as at 31-03-2022

SCHEDULE 5 - SECURED LOANS & BORROWINGS

(Amount in Rs.)

DESCRIPTION	CURRENT YEAR	PREVIOUS YEAR
1.) Central Government	-	-
2.) State Government	-	-
3.) Financial Institutions	-	-
a) Term Loans	-	-
b) Interest accrued and due	-	-
4.) Banks	-	-
a) Term Loans	-	-
Interest accrued and due	-	-
b) Other Loan	-	-
Interest accrued and due	-	-
5.) Other Institutions and Agencies	-	-
6.) Debentures and Bonds	-	-
7.) Others	-	-
	-	-
TOTAL	-	-

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Balance Sheet as at 31-03-2022

SCHEDULE 6 - UNSECURED LOANS & BORROWINGS

(Amount in Rs.)

DESCRIPTION	CURRENT YEAR	PREVIOUS YEAR
1.) Central Government	-	-
2.) State Government	-	-
3.) Financial Institutions	-	-
4.) Banks	-	-
a) Term Loans	-	-
b) Other Loan	-	-
5.) Other Institutions and Agencies	-	-
6.) Debentures and Bonds	-	-
7.) Fixed Deposit	-	-
8.) Others	-	-
	-	-
TOTAL	-	-

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Balance Sheet as at 31-03-2022

SCHEDULE 7 - DEFERRED CREDIT LIABILITIES

(Amount in Rs.)

DESCRIPTION	CURRENT YEAR	PREVIOUS YEAR
A) Acceptances secured by hypothecation of capital equipment and other assets	-	-
B) Others	-	-
TOTAL	-	-

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Balance Sheet as at 31-03-2022

SCHEDULE - 8 CURRENT LIABILITIES AND PROVISIONS

(Amount in Rs.)

DESCRIPTION	CURRENT YEAR	PREVIOUS YEAR
A) CURRENT LIABILITIES		
1. Sundry Creditors		
a) For Computer and Equipments		
b) For Suppliers	-	
c) For Services	1,76,41,395	84,92,827
2. Security Deposits Received		
a) Suppliers and Others	-	
b) Earnest Money		
Amit Air Products	10,000	10,000
Star special air Gases	5,000	5,000
3. Advances Received		
4. Salary/Wages and other Claims due to Employees		
a) Salaries and Wages payable	-	-
b) Other Claim Payable to Employees	51,505	-
c) Salaries & Wages to Contract Employees	-	-
5. Recoveries From Pay Pending Remittance		
a) Employees' Subscription Payable - NPS	22,986	-
b) Society Contribution Payable - NPS		-
c) LIC/GLIS Payable		
d) Recoveries from Deputationist payable	5,520	-
e) NPS Service Charges payable	-	1,791
<i>Continued.....</i>		

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Balance Sheet as at 31-03-2022

SCHEDULE 8 - Continued

(Amount in Rs.)

DESCRIPTION	CURRENT YEAR	PREVIOUS YEAR
6. Duties & Taxes		
a) TDS Payable - Salaries	18,720	26,650
b) TDS - Professional	1,03,697	2,87,639
c) TDS Payable - Contractors	1,49,051	1,24,612
7. Other Liabilities		
a) Other Expenses Payable	4,481	14,998
b) Dope Testing charges Payable	-	19,04,917
c) Unspent Capital Grant-in-Aid Payable	-	77,04,228
d) Unspent Salary Grant-in-Aid Payable	-	-
e) Unspent Salary Grant-in-Aid Payable	17,95,261	-
TOTAL (A)	1,98,07,616	1,85,72,662
(B) PROVISIONS		
a) Provision for Gratuity	45,90,315	41,76,121
b) Provision for Leave Salary	67,61,887	64,13,561
c) Provision - Others	1,34,48,693	1,94,47,233
d) Provn for Leave Salary & Pension Contribution for Deputationist	-	1,90,321
TOTAL (B)	2,48,00,895	3,02,27,236
TOTAL (A) + (B)	4,46,08,511	4,87,99,898

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Balance Sheet as at 31-03-2022

SCHEDULE 9 - DETAIL OF FIXED ASSETS

(Amount in Rs.)

Description	Rate of Depreciation	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		Cost at Beginning of the year As on 01.04.2021	Additions during the year (More than 180 days)	Additions during the year (Less than 180 days)	Deductions during the year	Cost / Valuation as on 31.03.2022	As at the Beginning of the year	Additions during the year	Adjustment/ Deduction during the year	Total Upto the Year end as on 31.03.2022	Net Block as on 31.03.2022	Previous Year as on 31.03.2021
1. Land												
a) Freehold	0%					-	-	-		-	-	
b) Leasehold												
2. Buildings												
a) Freehold	10%											
b) Leasehold												
c) Ownership Flats/Premises												
d) Superstructure on Land not belongs to Entity	10%	-	27,51,068			27,51,068		2,75,107		2,75,107	24,75,961	
3. Computer & Peripherals	40%	1,18,96,973	4,76,354	19,46,614		1,43,19,941	51,91,686	32,61,979		84,53,665	58,66,276	67,05,287
4. UPS	40%	12,72,280	-	-		12,72,280	10,17,999	1,01,712		11,19,711	1,52,569	2,54,281
5. PRINTERS	40%	3,98,757	2,25,714	15,48,024		21,72,495	1,10,075	5,15,363		6,25,438	15,47,057	2,88,682
6. Software / Dev. of Software	40%	24,95,193	9,20,400	16,75,323		50,90,916	7,76,219	13,90,814		21,67,033	29,23,883	17,18,974
7. Scientific Lab Equipments	15%	29,68,61,947	42,17,116	62,48,400		30,73,27,463	15,44,87,413	2,24,57,378	5,101	17,69,49,892	13,03,77,571	14,23,74,534
8. Office and Other Equipments	15%	89,61,245	12,00,038	3,62,351	(6,999)	1,05,16,635	40,25,675	9,47,265	(3,873)	49,69,067	55,47,568	49,35,570
9. Furniture & Fixtures	10%	32,06,899	1,48,960	5,13,839		38,69,698	11,12,912	2,49,987		13,62,899	25,06,799	20,93,987
10. Library & Books	40%	41,443	-			41,443	38,066	1,351		39,417	2,026	3,377
11. Others	10%	13,77,648	-			13,77,648	6,17,897	75,975		6,93,872	6,83,776	7,59,751
12. AC's & Air-conditioning Systems	15%	6,69,420	83,85,823	1,82,098		92,37,341	50,207	13,64,413		14,14,620	78,22,721	6,19,213
13. Generator (DG Set)	15%	-				-	-	-		-	-	-
TOTAL		32,71,81,805	1,83,25,473	1,24,76,649	(6,999)	35,79,76,928	16,74,28,149	3,06,41,344	1,228	19,80,70,721	15,99,06,207	15,97,53,656
Previous Year		27,99,16,068	34,94,482	4,42,24,667	(4,53,412)	32,71,81,805	14,11,07,763	2,63,53,890	(33,504)	16,74,28,149	15,97,53,656	

Note: Order placed and LCs to the tune of ₹6,23,89,049/- have been opened in Bank during 2021-22 for procurement of Scientific Equipment. Further that orders for procurement (Capital Items) of ₹47,93,012/- placed in March 2022 and payment made in April & May 2022. Gross total comes to ₹9,79,84,183/- as against available Budget of ₹9,77,04,228/- for the year 2021-22.

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Balance Sheet as at 31-03-2022

SCHEDULE 10 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

(Amount in Rs.)

DESCRIPTION	CURRENT YEAR	PREVIOUS YEAR
1. In Govt. Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bond	-	-
5. Others	-	-
TOTAL	-	-

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Balance Sheet as at 31-03-2022

SCHEDULE 11 - INVESTMENTS - OTHERS

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
1. In Government Securities			
2. Other approved Securities			
3. Share			
4. Debentures and Bonds			
5. Subsidiaries and Joint Ventures			
6. Others (Fixed Deposit)			
Opening Balance	2,00,00,000		
<i>Add :</i> FDR's Made during the Year	2,09,63,785		
<i>Less :</i> Matured during the year	(2,00,00,000)	2,09,63,785	2,00,00,000
TOTAL		2,09,63,785	2,00,00,000

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Balance Sheet as at 31-03-2022

SCHEDULE 12 - CURRENT ASSETS, LOANS, ADVANCES ETC.

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
A. CURRENT ASSETS			
1. CURRENT ASSETS			
a) Sundry Debtors - for Suppliers/Services		43,07,519	34,12,904
c) Sundry Debtors - Others			
d) Provision for doubtful debts			
2. Cash Balance in Hand			
a) Cash in Hands			-
b) Imprest in Hand		-	-
c) Ch/DD Remittance in Transit			-
d) Cheques / Drafts in Hands			-
3. Bank Balance			
a) Current Bank Account			
b) Saving Bank Account			
Union Bank of India Saving A/c no. 742	(3,82,93,462)	4,97,26,538	4,48,44,682
Sweep Account (Saving Plus)	8,80,20,000		
c) Interest Accrued on Saving Bank		-	89,630
d) Interest Accrued on LC		3,80,900	2,02,475
e) Interest Accrued on Term Deposits		-	1,305
4. Other Current Assets			
a) Interest Accrued on Investments			
b) Interest accrued on GIA Funds			
c) Tax deducted at Source		29,40,898	49,90,623
d) TCS		136	136
5. Stores, Spares & Other Consumables			
a) Printing & Stationery		2,62,909	2,73,961
b) Chemicals		46,66,346	15,60,221
c) Gases		26,173	23,118
d) Consumables Kits & other Lab items		27,00,525	14,50,115
e) Computer Printing & Stationery		7,59,375	4,40,736
TOTAL (A)		6,57,71,319	5,72,89,906

Continued.....

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Balance Sheet as at 31-03-2022

SCHEDULE 12 - Continued

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
<u>B. LOANS & ADVANCES</u>			
1. LOANS			
a) Loans to outside Institutions			
b) House Building Loans to Employees			
2. ADVANCES RECOVERABLE			
a) Advances to CPWD for Civil Works		13,54,752	46,65,935
b) Advances to CPWD for Electrical works		66,58,177	1,15,00,000
c) Advances to CPWD for Horticulture works		1,30,925	1,30,925
d) Advances for Deposit Works (LC Margin Money)		6,65,67,046	41,77,997
e) Advances to Suppliers - Abroad		12,16,625	2,91,565
a) Advance to Suppliers/Services Outsider		38,58,728	3,71,700
a) Advance to Employee		4,498	-
b) Amount Recoverable from Employees		-	-
c) Amount Recoverable from Outside Parties		-	1,19,180
a) Prepaid Expenses		54,88,705	40,34,284
b) Income Recoverable		-	-
c) Security Deposit		-	-
TOTAL (B)		8,52,79,456	2,52,91,586
TOTAL (A + B)		15,10,50,775	8,25,81,492

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Income and Expenditure Accounts as on 31.03.2022

SCHEDULE 13 - INCOME FROM SALES/SERVICES

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
1) Income from Sales		-	-
a) Sales of Finished Good			
b) Sale of Raw Material			
c) Sale of Scarps			
2.) Income from Services			
a) Labour And Processing Charges			
b) Professional/Consultancy Services			
c) Agency commission and Brokerage			
d) Maintenance Services			
e) Others			
Receipts from Dope Testing Fees Human (National)			
Dope Testing Fee (NT)		49,17,400.00	46,416.00
Long term sample storage fee			2,72,847.00
Document package receipt			14,800.00
Receipts from Dope Testing Fees Human (International)			
Dope Testing Fee (INT)		15,39,963.00	7,61,648.00
Long Term Sample storage Fee			3,18,681.00
Training Fees Received from Students		-	-
TOTAL		64,57,363.00	14,14,392.00

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Income and Expenditure Accounts as on 31.03.2022

SCHEDULE 14 - GRANTS/SUBSIDIES (Irrevocable Grants & Subsidies Received)

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
Central Government			
I) Revenue- Salaries		4,00,00,000.00	3,50,00,000.00
II) Revenue- General		8,47,00,000.00	6,47,00,000.00
III) Capital - Capital Assets		-	3,47,00,000.00
IV) Revenue - SAP General		3,00,000.00	3,00,000.00
Add/Less:			
Unspent Balance out of Capital Grant		-	(77,04,228.00)
Unspent Balance out of Salaries Grant		(17,95,261.00)	-
State Government		-	-
Government Agencies			
Institutions/Welfare Bodies			
International Organisations			
Fund Received for Payment to WADA		-	
Others			
TOTAL		12,32,04,739.00	12,69,95,772.00

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Income and Expenditure Accounts as on 31.03.2022

SCHEDULE 15 - FEES/SUBSCRIPTIONS

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
Entarnce Fees		-	-
Annual Fee/Subscription		-	-
Seminar/Program Fees		-	-
Consultancy Fees		-	-
TOTAL		-	-

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Income and Expenditure Accounts as on 31.03.2022

SCHEDULE 16 - INCOME FROM INVESTMENTS

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
1) Interest		-	-
a) On Govt Securities		-	-
b) Other Bond/Debentures		-	-
		-	-
2) Dividends		-	-
a) On Shares		-	-
b) On Mutual Fund Securities			
3.) Rents		-	-
4.) Others		-	-
TOTAL		-	-

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Income and Expenditure Accounts as on 31.03.2022

SCHEDULE 17 - INCOME FROM ROYALTY, PUBLICATION ETC

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
Income from Royalty		-	-
Income from Publications		-	-
Others		-	-
TOTAL		-	-

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Income and Expenditure Accounts as on 31.03.2022

SCHEDULE 18 - INTEREST EARNED

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
1.) On Term Deposits			-
a) With Scheduled Banks		14,34,365.00	2,47,467.00
b) Others (LC)		1,98,251.00	6,64,758.00
2) On Savings Accounts		10,27,312.00	7,71,474.00
3.) On Loans			
a) Employees/Staff		160.00	1,143.00
b) Others			
4) Interest from Income Tax Deptt. On TDS		2,18,798.00	1,68,809.00
TOTAL		28,78,886.00	18,53,651.00

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Income and Expenditure Accounts as on 31.03.2022

SCHEDULE 19 - OTHER INCOME

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
1) Profit on Sale/Disposal of Assets			
a) Owned assets			
b) Assets acquired out of grant or received free of cost			
Recruitment Fee Receipts		6,96,000.00	
Other Sundry Receipts		68,647.00	21.00
Depreciation on Fixed Assets W/back		3,06,41,344.00	
Foreign Exchange Fluctuations		-	-
Excess Provision Written Back		1,34,941.00	3,33,558.00
Income relating to Past Year		7,020.00	45,806.00
Dr./Cr. Balance w/off			136.00
TOTAL		3,15,47,952.00	3,79,521.00

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
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Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Income and Expenditure Accounts as on 31.03.2022

SCHEDULE 20 - INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK IN PROGRESS (Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
a) Closing Stock		-	-
Finished Goods		-	-
Work in Progress		-	-
b) Less:- Opening Stock		-	-
Finished Goods		-	-
Work in Progress		-	-
		-	-
TOTAL		-	-

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Income and Expenditure Accounts as on 31.03.2022

SCHEDULE 21 - ESTABLISHMENT EXPENSES

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
Salaries and Wages - Regular Employee		2,11,73,423.00	1,91,46,917.00
Fee/remuneration/stipend to Research Fellow		33,94,632.00	21,44,258.00
Leave Salary & Pension Contribution for Deputaionist		3,12,801.00	4,24,500.00
Remuneration to Contract Staff and Manpower (Out-sourced)		1,28,23,416.00	92,54,128.00
Honorarium/CashIncentive/Award etc.		2,01,000.00	-
Leave Encashment		10,89,219.00	12,00,484.00
Reimbursement of Children Education Allowance		6,21,000.00	2,43,000.00
Allowances and Bonus			-
Medical Expenses		4,41,399.00	5,85,807.00
Leave Travel Concession (LTC)		84,865.00	1,43,436.00
Contribution to New Pension Scheme(2004)		28,40,245.00	12,44,202.00
Contribution to Gratuity/Death Gratuity		4,31,118.00	7,20,536.00
Contribution to EPF		1,13,947.00	38,872.00
NPS Service Charges		1,671.00	2,369.00
TOTAL		4,35,28,736.00	3,51,48,509.00

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Income and Expenditure Accounts as on 31.03.2022

SCHEDULE 22 - OTHER ADMINISTRATIVE EXPENSES

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
Other welfare expenses		4,31,903.00	39,393.00
Software/development of software		3,540.00	9,42,348.00
License / Subscription fee for Software		29,309.00	14,358.00
Electricity Charges		42,04,598.00	44,67,704.00
Water charges		90,311.00	76,818.00
Professional Liability Insurance of NDTL		10,75,443.00	10,70,566.00
Repair & Maint. of Scientific Equipments		56,520.00	12,24,965.00
Repair & Maint. of other than Scientific Equipment		1,92,049.00	2,77,763.00
AMC/CMC of Scientific Equipments		1,82,72,433.00	1,70,69,364.00
AMC/CMC other Than Scientific Equipments		4,86,285.00	52,109.00
Maint. of Building-Civil CPWD		-	7,76,915.00
Maint. of Building- Electrical (CPWD)		6,53,639.00	73,71,102.00
Maint. of Building - Horticulture		7,44,818.00	26,000.00
Maint. of Building. Other then CPWD			1,72,975.00
Travelling Expenses (Domestic)		1,49,536.00	3,03,426.00
Travelling Expenses (Abroad)			33,306.00
Travel (Local Conveyance)		26,879.00	-
TA to Non-Officials		-	-
Advertisement for Recruitments		5,82,368.00	2,79,317.00
Advertisement for Sales Promotion & Publicity		1,05,020.00	43,655.00
Workshop/Webinar/Seminar Expenses		8,77,405.00	1,62,501.00
Hospitality Expenses		87,730.00	1,73,531.00
News Papers /Journals etc.		12,512.00	10,500.00
Postage & Telegram		25,568.00	13,292.00
Consignment Clearance		18,15,079.00	5,65,236.00
Telephone / Internet Charges		15,73,953.00	3,11,620.00
Printing & Stationery		5,39,702.00	3,87,401.00
Computer Stationary and Printing Materials		74,849.00	4,75,915.00

continued....

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Income and Expenditure Accounts as on 31.03.2022

SCHEDULE 22 - Continued.....

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
Legal Fee and Professional Charges		2,59,900.00	21,22,594.00
Housekeeping Charges		15,20,656.00	15,88,215.00
Security Charges		23,10,455.00	22,24,382.00
Sitting Fee (Honorarium) to Experts		4,25,188.00	-
Profit/Loss due to Exchange rate Fluctuation		10,007.00	65,247.00
Audit Fee		2,63,140.00	1,50,000.00
Training of Staff and Officer		3,70,356.00	4,77,889.00
Hire of Vehicle/conveyance /Transp		27,06,534.00	30,01,552.00
Bank Charges		19,853.55	12,308.00
Foreign Remittance Charges		1,06,812.95	1,30,104.00
Other Misc. Expenses/Insurance Charges		2,85,695.00	4,51,758.00
Meetings Expenses		3,72,959.00	2,20,389.00
Internal Audit Expenses		24,780.00	21,240.00
NABL Audit Expenses		5,67,194.00	5,58,895.00
Dr/Cr. Balance W/off		-	-
Calibration charges		36,533.00	1,18,472.00
WAADS Membership Fee		42,328.00	51,930.00
Hindi Diwas Expenditure		24,944.00	
Expenditure on SAP		1,72,922.00	
WADA Audit Expenses		8,16,106.00	
Interest paid on TDS/GST etc.		-	2,400.00
Dope testing expenses Human		1,48,233.00	61,15,299.00
Consumable Reagents, Kits & other lab items		1,82,36,365.00	1,73,36,470.00
Chemicals Expenses		43,31,652.00	16,11,924.00
Supply Refilling of Gases		21,03,992.00	18,44,886.00
Certified Reference Materials (CRM)		70,60,062.00	-
Research & Developments Activities		69,94,808.00	31,00,456.00
Loss on sale/discarding of Fixed Assets		26.00	-
TOTAL		8,13,22,950.50	7,75,48,490.00

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

Schedule forming part of Income and Expenditure Accounts as on 31.03.2022

SCHEDULE 23 - EXPENDITURE ON GRANT, SUBSIDIES ETC

(Amount in Rs.)

DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
a) Grant given to institutions/Organisations		-	-
b) Subsidies given to institutions/Organisations		-	-
TOTAL		-	-

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

NATIONAL DOPE TESTING LABORATORY

(An Autonomous body of Ministry of Youth Affairs & Sports, Govt. of India)

Receipts and Payments Accounts for the year ended 31st March, 2022

(Amount in Rs.)

RECEIPTS	Current Year 2021-22	Previous Year 2020-21
<u>I. Opening Balances</u>		
a) Cash in hand	-	-
b) Bank Balances		
i) In Current accounts	-	-
ii) In deposit accounts	-	-
i) In Savings accounts	4,48,44,682.00	3,10,03,665.00
Imprest	-	15,000.00
<u>II Grants Received</u>		
a) From Government of India	-	-
i) Revenue- Salaries	4,00,00,000.00	3,50,00,000.00
ii) Revenue- General	8,47,00,000.00	6,47,00,000.00
iii) Capital - Capital Assets	9,00,00,000.00	3,47,00,000.00
iv) Revenue-SAP General	3,00,000.00	3,00,000.00
b) From State Government		
c) From Other Sources		
<u>III. Income on Investments from</u>		
a) Earmarked / Endowment Funds	-	-
b) Own Funds (other Investments)	2,00,00,000.00	2,00,00,000.00
c) From GIA Funds		
<u>IV Interest Received</u>		
a) On Term Deposits		
Interest Received on FDR's	12,92,234.00	15,02,876.00
Interest Received on LC's		5,56,821.00
b) Interest received on Saving Bank	11,16,942.00	7,97,206.00
c) Loans, Advances etc.		
Interest received from Staff Loans/Advances	160.00	743.00
d) Interest on Others		
Interest recived from IT Deptt. on TDS	2,18,798.00	1,68,809.00
<u>V. Other Income</u>		
a) Dope Testing Fee		14,800.00
b) Training Fee	-	-
c) Miscellaneous Income (other sundry receipts & non-operating income)	7,64,647.00	15,870.00
<u>VI Amount Borrowed</u>		
<u>VII Any Other Receipts</u>		
a) TDS deducted form Salaries, & Others		
b) Other Deductions		
c) Recoveries / Refund of Advance	7,01,422.00	52,35,041.00
d) LC Margin Money	-	2,84,70,640.00
e) Sundry Debtors	55,46,931.00	1,50,71,316.00
f) Earnest Money deposit received	-	2,20,000.00
g) Income Tax Refund receipts - TDS	27,35,012.00	42,20,221.00
TOTAL	29,22,20,828.00	24,19,93,008.00

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

PLACE : NEW DELHI

DATED : 27th June, 2022

NATIONAL DOPE TESTING LABORATORY

(An Autonomous body of Ministry of Youth Affairs & Sports, Govt. of India)

Receipts and Payments Accounts for the year ended 31st March, 2022

(Amount in Rs.)

PAYMENTS	Current Year 2021-22	Previous Year 2020-21
<u>I. Expenses</u>		
a) Establishment Expenses	3,47,33,026.00	3,05,72,732.00
b) Administrative Expenses	8,41,77,709.00	7,03,62,628.00
<u>II. Payment made against funds for various projects</u>		
<u>III. Investments and deposits made</u>		
a) Out of earmarked/Endowment funds	-	-
b) Out of Own Funds(Investments Others)	2,09,63,785.00	2,00,00,000.00
c) LC Margin Money Opened		
<u>IV. Expenditure of Fixed Assets</u>		
a) Purchase of Fixed Assets	1,68,14,818.00	62,31,075.00
b) Expenditure on Capital Work-in-progress		
<u>V. Refund of Surplus money/Loans</u>		
a) To the Government of India		-
b) To the State Government	-	-
c) To other providers of funds	-	-
<u>VI. Financial Charges (Interest)</u>		
<u>VII. Other Payment</u>		
a) Tax Deduction at Sources(IT)		
b) Other Deductions		
c) Security deposit / Earnest Money etc.		2,20,000.00
d) Tax Deducted at Sources (Assets)	5,22,025.00	10,63,835.00
e) Pre-paid Expenses	38,34,529.00	39,83,183.00
f) Advances to Govt. Department	68,88,000.00	1,60,90,000.00
g) Advances to Suppliers (abroad/Private party)	1,04,57,274.00	3,68,59,479.00
h) Advances to Staff/Others	3,65,000.00	5,00,200.00
i) Payments made against provision	13,49,075.00	1,12,65,194.00
j) LC Margin Money	6,23,89,049.00	
<u>VIII. Closing Balances</u>		
a) Cash in hand	-	-
b) Bank Balances	-	-
i) In Current accounts	-	-
ii) In deposit accounts	8,80,20,000.00	-
iii) In Savings accounts	(3,82,93,462.00)	4,48,44,682.00
TOTAL	29,22,20,828.00	24,19,93,008.00

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

PLACE : NEW DELHI

DATED : 27th June, 2022

**NATIONAL DOPE TESTING LABORATORY
FORM OF FINANCIAL STATEMENTS
(NON-PROFIT ORGANISATIONS)**

**SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE PERIOD ENDED 31ST MARCH 2022**

Schedule-24

SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.

2. INVENTORY VALUATION

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

2.2. Raw material, 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, labor and related overheads. This para is not applicable to NDTL

3. INVESTMENTS

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. This Para is not applicable to NDTL

3.2. Investments classified as “Current” are carried at lower of cost and fair value. Provision for shortfall on the value of such investments is made for each investment considered individually and not on a global basis. This Para is not applicable to NDTL

3.3. Cost includes acquisition expenses like brokerage, transfer stamps. This Para is not applicable to NDTL

4. EXCISE DUTY

Liability for excise duty in respect of goods produced by the entity, other than for exports, is accounted upon completion of manufacture and provision is made for excisable manufactured goods as at the year-end. This Para is not applicable to NDTL

5. FIXED ASSETS

- 5.1. Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.
- 5.2. 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.

6. DEPRECIATION

Depreciation is provision on written down 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.

- 6.2. In respect of addition to/deductions from fixed assets during the year, depreciation is considered on pro-rata basis.
- 6.3. Assets costing Rs. 5,000 or less each are fully provided.
- 6.4. As pointed out in the Final SAR of C&AG on the Accounts of NDTL for the FY 2020-21, the correction in the amount of depreciation have now been carried out in the Accounts for the year 2021-22 (Schedule 8-Schedule of Fixed Assets).

7. MISCELLANEOUS EXPENDITURE

Deferred revenue expenditure is written off over a period of 5 years from the year it is incurred. This Para is not applicable to NDTL

8. ACCOUNTING FOR SALES

Sales include excise duty and are net of sales returns, rebate and trade discount. This Para is not applicable to NDTL

9. GOVERNMENT GRANTS/SUBSIDIES

- 9.1. Governments grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve.
- 9.2. Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets.
- 9.3. Government grants/subsidy is accounted on realization basis.

10. FOREIGN CURRENCY TRANSACTIONS

10.1. Transactions denominated in foreign currency are accounted at exchange rate prevailing at the date of the transaction

10.2 Current assets, foreign currency loans and current liabilities are converted at the exchange rate prevailing as at the year end and the resultant gain/loss is adjusted to cost of fixed asset, if the foreign currency liability relates to fixed assets, and in other cases is considered to revenue.

11. LEASE

Lease rentals are expensed with reference to lease terms. This Para is not applicable to NDTL

12. RETIREMENT BENEFITS

12.1. Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation.

12.2 Provision for accumulated leave encashment benefit to the employees is accrued and computed is based on actuarial valuation and also the assumption that employees are entitled the benefit at each year end.

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

**NATIONAL DOPE TESTING LABORATORY
FORM OF FINANCIAL STATEMENTS
(NON-PROFIT ORGANISATIONS)**

**SCHEDULES FORMING OF THE ACCOUNTS
FOR THE PERIOD ENDED 31ST MARCH 2022**

Schedule 25

CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS.

1. CONTINGENT LIABILITIES

1.1 Claims against the NDTL not acknowledged as debts – Rs. NIL (Previous year Rs. NIL).

1.2 In respect of:

- Bank guarantees given by/on behalf of the NDTL- Rs. NIL (Previous year Rs. NIL).
- Letters of Credit opened by Bank on behalf of the NDTL – 6,23,89,049/- (Previous year 41,77,997/-).
- Bills discounted with banks Rs. NIL (Previous year Rs. NIL).

1.3 Disputed demands in respect of:

- Income-tax Rs. NIL (Previous year Rs. NIL).
- Sales-tax Rs. NIL (Previous year Rs. NIL).
- Municipal Taxes NIL (Previous year Rs. NIL).

1.4 Provision made for CPWD (Electrical) towards repair and maintenance of AFAS Panel : Rs.30,63,570/-. But could not be settled during 2021-22 due to incomplete documents by CPWD (Elecrcial).

2. CAPITAL COMMITMENTS

Order placed and LCs to the tune of ₹6,23,89,049/- have been opened in Bank during 2021-22 for procurement of Scientific Equipment. Further that orders for procurement (Capital Items) of ₹47,93,012/- placed in March 2022 and payment made in April & May 2022. Gross total comes to ₹9,79,84,183/- as against available Budget of ₹9,77,04,228/- for the year 2021-22.

3. LEASE OBLIGATIONS

Future obligations for rentals under finance lease arrangements for plant and machinery amount to Rs. NIL (Previous year Rs. NIL).

4. CURRENT ASSETS, LOANS AND ADVANCES

In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least aggregate amount show in the Balance Sheet.

4.1 An advance amount of Rs. 8,44,000/- paid to CPWD (Civil) towards water proofing treatment at roof and repairs/replacement of false ceiling etc.

5. TAXATION

In view of there being no taxable income under income-tax Act 1961, no provision for Income tax has been considered necessary.

NDTL has been granted Registration under Section 12A. read with section 12AA of Income tax Act 1961 for exemption from Income tax vide NDTL application No. 435697840260322 with Unique Registration No. AAAAN8279RE20217.

6. FOREIGN CURRENCY TRANSACTIONS

		(Amount in Rs)	
		Current Year	Previous Year
6.1.	<u>Value of imports calculated on C.I.F Basis</u>		
-	Purchase of finished Goods	-	-
-	Raw Material & Components (Including in transit)	-	-
-	Capital Goods	6,94,679.00	2,32,78,796.00
-	Stores, Spares and Consumables	70,60,062.00	27,26,163.00
6.2	<u>Expenditure in foreign currency:</u>		
a)	Travel	0.00	0.00
b)	Remittances and interest payment to Financial Institutions/ Banks in Foreign Currency	0.00	0.00
c)	Other expenditure:		
-	Commission on Sales	0.00	0.00
-	Legal and Professional Expenses	1,58,446.00	71,76,415.00
-	Miscellaneous Expenses	2,82,014.00	12,06,135.00
-	Training to Staff	3,39,676.00	0.00
6.3.	<u>Earnings:</u>		
	Value of Exports on FOB basis.	Not applicable to NDTL	
	Dope Testing Receipts (International)	00	10,80,329.00

Number of Human Doping Samples Tested:

	Current Year	Previous Year
(i) National	416	Nil
(Samples received from NADA)		
(ii) International	64	Nil
Total	480	Nil

Number of Horse Doping Samples Tested:

	Current Year	Previous Year
(i) National	Nil	Nil
(ii) International	Nil	Nil
Total	Nil	Nil

6.4. Remuneration to auditors:

As Auditors

- Taxation matters	-	-
- For management services	-	-
- For certification	-	-
- Others	-	-

7. Balance Sheet -

- 7.1 Corpus Fund : The point regarding figures under the head “Corpus Fund” was raised by internal Audit Party of Ministry of Human Resources and Development (MHRD). Now, after discussion with the Internal Auditor, the existing figures under the head “Corpus Fund” have now been booked against the head “Reserves & Surplus”.
- 7.2 Grant-in-Aid (Capital) : As per AS-12, Grants related to depreciable assets are treated as deferred income which is recognised in the Income & Expenditure Accounts on a systematic and rational basis over the useful life of the assets. Such allocation to income is usually made over the periods and in the proportions in which depreciation on related assets is charged.
8. Corresponding figures for the previous year have been regrouped/rearranged, whenever necessary.
9. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31ST MARCH 2022 and the Income and Expenditure Account for the year ended on the date.

Sd/-
(MD. NAUSHAD ALI ANSARI)
Finance Officer

Sd/-
(Dr. P. L. Sahu)
Scientific Director

**Minutes of 16th Governing
Body meeting of NDTL held
on 03.08.2022**



National Dope Testing Laboratory

Government of India

J. L. N. Stadium Complex, East Gate No. 10, Lodhi Road, New Delhi-110003

No. 83/Admn/NDTL/2022

Dated: 23.08.2022

Sub: Minutes of the 16th Meeting of the Governing Body of National Dope Testing Laboratory (NDTL) held on 03.08.2022 at 1115 Hrs.

Enclosed please find herewith a copy of the approved Minutes of the 16th Meeting of the Governing Body of the National Dope Testing Laboratory (NDTL) held on 03.08.2022 at 1115 hrs at National Dope Testing Laboratory, New Delhi under the Chairmanship of the Hon'ble Minister of Youth Affairs and Sports for your kind information.

(Dr. P.L. Sahu)
Director, NDTL &
Member Secretary

To:-

All the Hon'ble Members of the Governing Body, NDTL

Copy to:-

1. Sr. P.P.S. to the Hon'ble Minister, Youth Affairs & Sports (MYAS), Shastri Bhawan, New Delhi
2. Sr. P.P.S. to Secretary (Sports), MYAS



**National Dope Testing Laboratory
Government of India**

J. L. N. Stadium Complex, East Gate No. 10, Lodhi Road, New Delhi-110003

Subject	Minutes of 16 th Meeting of the Governing Body of the National Dope Testing Laboratory (NDTL) held on 03.08.2022 at 11:15 Hrs onwards.	
Attendees	1. Shri Anurag Singh Thakur Hon'ble Minister, Youth Affairs & Sports Chairman 2. Smt Sujata Chaturvedi Secretary (Sports), Ministry of Youth Affairs & Sports, GOI Member 3. Shri Sandeep Pradhan Director General Sports Authority of India Member 4. Dr. L. Swasticharan Addl.DDG & Director (EMR), Dte.GHS (on behalf of Director General of Health Services) Member 5. Shri Manoj Sethi, JS&FA Member 6. Justice (Retd.) Mukundam Sharma Eminent Jurist Member 7. Prof. Prakash V. Diwan Founder Director, NIPER Member 8. Dr. P. L. Sahu Director, NDTL Member-Secretary	
Apologies	1. Shri Nisith Pramanik, Honble Minister of State for Youth Affairs & Sports 2. Shri Siddhartha Singh Longjam Joint Secretary (Sports) Ministry of Youth Affairs & Sports 3. Shri Rajeev Mehta Secretary General, Indian Olympic Association	


23/08/2022

	4. Prof. Y. K. Gupta Former Dean, AIIMS 5. Dr. D. Srinivasa Reddy Director, CSIR-IIIM Jammu
Welcome Note	Dr. P. L. Sahu, Director, NDTL & Member-Secretary welcomed the Hon'ble Minister, Youth Affairs & Sports and other Members of the Governing Body to the meeting and sought the permission of the Chair to present the Agenda items. Subsequently, the Agenda was taken up for discussion. The details of deliberations and decisions of the Governing Body on the Agenda items are mentioned below.

Sl. No.	Agenda Item	Description	Decision
1.	Confirmation of minutes of 15 th Meeting of the Governing Body held on 31.03.2022.	The Director, NDTL & Member-Secretary briefed the Members about each agenda point of the previous meeting and also informed that comments thereon were sought from Members. However, no comments were received from any Member of the Governing Body.	Minutes of 15 th meeting of the Governing Body, as circulated, were Confirmed.
2.	Action Taken Report on the decision taken during the 15 th Meeting of the Governing Body held on 31.03.2022.	The Director, NDTL & Member-Secretary informed about the progress and the Action taken on the decisions of the 15 th Governing Body. The Governing Body noted the progress and the action taken on the decisions of the 15 th GB.	Noted.
3.	Present status of the Laboratory, progress and achievements made by it since last Meeting of the Governing Body	The Director, NDTL & Member-Secretary informed about Present status of the Laboratory, progress and achievements made by it.	Noted.
4.	To consider and ratify the Un-audited Annual Accounts and Financial Statements (Provisional) of National Dope Testing Laboratory (NDTL) for the year 2021-22 as	The un-audited Annual Report of the NDTL for the year 2021-22 along with Financial Statements (Provisional) was got approved from the Chairman, Governing Body and Hon'ble Minister of Youth Affairs & Sports. The same was submitted to Governing Body	The Governing body ratified the same.

Planned
23/08/2022

	recommended by the Finance Committee of NDTL in its 14 th meeting held on 30.06.2022 and approved by the Chairman, Governing Body Hon'ble Minister, Ministry of Youth Affairs and Sports on 13.07.2022	for its kind perusal and ratification.	
5.	Minutes of Meetings of the Scientific Advisory Board (SAB) and Finance Committee.	A copy each of the approved minutes of the meetings of the 4 th Scientific Advisory Board (SAB) and the 14 th Finance Committee (FC) held on 12.07.2022 and 30.06.2022, respectively, was submitted to the Governing Body for its kind information.	Noted
6.	Revision of Tariff for Testing of Dope Samples	The Director, NDTL & Member-Secretary informed about the recommendations of the Finance Committee for revision of tariff for testing of Dope Samples. The recommendations of the Finance Committee was submitted to the Governing Body for its kind consideration and approval.	Approved.
7.	Establishment of an Athlete Passport Management Unit (APMU) in India at NDTL:	The Director, NDTL & Member-Secretary briefed the Members of the Governing Body about Establishment of an Athlete Passport Management Unit (APMU) in India at NDTL for its kind consideration and 'in principal' approval.	Noted. The Governing Body 'In principal' approved.
8.	Change of nomenclature of the post of 'Data Entry Operator' as 'Technical Assistant (Result Management)'	The Director, NDTL & Member-Secretary briefed the Members of the Governing Body about Change of nomenclature of the post of 'Data Entry Operator' as 'Technical Assistant (Result Management)' for its kind consideration and approval.	The Governing Body approved the change of nomenclature of the post of 'Data Entry Operator' to 'Technical Assistant (Result Management)' notwithstanding the fact that the Essential qualifications and Experience along with Method of Recruitment indicated in the Agenda


23/06/2022

			Item No. 8 are proposed to the post of 'Data Entry Operator'. Therefore, the Laboratory will continue to operate the post, with the change of nomenclature, but with the existing approved RRs.
9.	Opening of Saving Bank Account for the Accounting of Dope Testing Receipts	The Member-Secretary briefed the Members of the Governing Body for Opening of Saving Bank Account for the Accounting of Dope Testing Receipts for its kind consideration and approval.	Approved.
10.	Recognition of National Dope Testing Laboratory (NDTL) as a Scientific & Industrial Research Organization (SIRO)	The Director, NDTL & Member-Secretary informed the Governing Body about Recognition of National Dope Testing Laboratory (NDTL) as a Scientific & Industrial Research Organization (SIRO).	Noted.
11.	Any other:	Secretary (Sports) mentioned that NDTL must always have a concrete plan for how to keep upgrading its technology and manpower so as to keep pace with the best Global Practices. She further advised that Director, NDTL may prepare a roadmap for the next three years and share with all stakeholders to firm it up and once finalized, take action on it.	Noted.
The meeting ended with a vote of thanks to and from the Chairman & Members.			

 23/8/22

Dr. P.L. Sahu
Director, NDTL
(Member-Secretary)



राष्ट्रीय डोप जांच प्रयोगशाला
NATIONAL DOPE TESTING LABORATORY
जवाहरलाल नेहरू स्टेडियम परिसर, नई दिल्ली, इंडिया
J.L.N. STADIUM COMPLEX, NEW DELHI, INDIA