

**FORENSIC INVESTIGATION  
FINANCIAL YEAR - 2015  
NATIONAL OLYMPIC COMMITTEE OF SRI LANKA**

**Presented By: Moore Consulting (Pvt) Ltd**



26<sup>th</sup> March 2026  
The Council Members,  
National Olympic Committee of Sri Lanka,  
"Olympic House", 100/9F,  
Independence Avenue,  
Colombo 07,  
Sri Lanka.

Dear Sirs / Mesdames,

#### **FORENSIC INVESTIGATION - NATIONAL OLYMPIC COMMITTEE OF SRI LANKA – 2015**

In accordance with the "Letter of Engagement" ("LOE") dated 29<sup>th</sup> May 2025 signed by National Olympic Committee of Sri Lanka and Moore Consulting (Pvt) Ltd, we have conducted a forensic investigation aimed at identifying notable irregularities and procedural lapses with respective amounts and determining the responsible parties within the National Olympic Committee of Sri Lanka.

The Management of National Olympic Committee of Sri Lanka has requested an investigation into the funds received from the International Olympic Committee and the Olympic Council of Asia, and their subsequent utilization during the period from 2015 to 2024. This investigation was undertaken to ensure transparency and accountability in the management of funds received by the National Olympic Committee. Further, the independent forensic investigation aimed to examine utilization of funds, identify any irregularities, and provide recommendations to strengthen financial governance. However, as the audit relates to the financial year 2015, which is a more than a decade ago, providing recommendations at this stage would not be meaningful. Accordingly, this report presents our observations relating to the financial year 2015, while the subsequent years will be addressed in separate reports.

Please do contact Tishan Subasinghe on Mobile No. +94-773-351905 or Nishani Perera on Mobile No. +94-773-571893 in case if you require any further clarification or information in this regard.

Yours Sincerely,

**Managing Director  
Moore Consulting (Pvt) Ltd**

**Tishan Subasinghe**  
FCA, FCMA, CISA (USA), MBA (Fin.) (Col.)  
LL.B (Hons.), Attorney-at-Law  
Commissioner for Oaths  
Managing Director  
MOORE CONSULTING (PVT) LTD

**Moore Consulting (Pvt) Ltd**

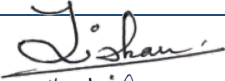



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## INSPECTION TEAM

Name	Designation	Signature
Mr. Tishan Subasinghe	Lead Consultant	
Ms. Nishani Perera	Support Consultant	
Mr. Sugeesha Chandraweera	Assistant Manager - Corporate Finance	
Ms. Prabhani Nimansa	Executive – Corporate Finance	



## REPORTING SCHEDULE

Task	Period of completion
LOE signed by Moore Consulting (Pvt) Ltd	29 <sup>th</sup> May 2025
LOE signed by National Olympic Committee of Sri Lanka	05 <sup>th</sup> June 2025
Initial Document Collection	17 <sup>th</sup> June 2025 – 15 <sup>th</sup> July 2025
Subsequent Document Collection	31 <sup>st</sup> July 2025 – 05 <sup>th</sup> August 2025
Conducting field works	24 <sup>th</sup> June 2025 – 15 <sup>th</sup> August 2025
Analysis of the information and identified the observations	18 <sup>th</sup> August 2025 – 29 <sup>th</sup> August 2025
Preparation and Review of the Draft report	01 <sup>st</sup> September 2025 – 18 <sup>th</sup> September 2025
Issue of Draft report	19 <sup>th</sup> September 2025
The report was opened for the management's comments, provision of information relating to the findings, evaluations and obtaining respective explanations from the respective officers responsible	20 <sup>th</sup> September 2025 – 25 <sup>th</sup> March 2026
Final Report Released to the Management	26 <sup>th</sup> March 2026



## SCOPE OF WORK

The following scope has been covered from our Investigation as agreed with the National Olympic Committee of Sri Lanka:

Financial Year - 2015

- ❖ Verified the accuracy and completeness of all funds received from the IOC and OCA over the period from 01<sup>st</sup> January 2015 to 31<sup>st</sup> December 2015, tracing receipts against bank statements, official communications, and grant agreements. We obtained fund transfer details independently from IOC and OCA as an additional procedure to ensure that all fund transfers have been accounted properly in the ledgers of NOCSL.
- ❖ Investigated and audited the expenditure of these funds to ensure alignment with intended purposes and adherence to NOCSL and donor policies, assessing the authenticity, approval process, and supporting documentation of expenses.
- ❖ Highlight any discrepancies, irregularities, or instances of non-compliance in the financial management processes.
- ❖ Provide actionable recommendations to enhance financial governance and controls.

Please refer Annexure 01 for the detailed scope as per Letter of Engagement.



## ABBREVIATION

The abbreviations provided in this glossary do not aim to encompass all abbreviations used within this document. Rather, they serve as a condensed reference guide for convenience. Certain abbreviations used throughout this document may be widely recognized and do not necessitate elaboration. Furthermore, some abbreviations are elucidated within the main body of the text for clarity.

Abbreviation	Definition
IOC	International Olympic Committee
LKR	Sri Lankan Rupees
LTC	Lakeview Tennis Club
NOCSL	National Olympic Committee of Sri Lanka
N/A	Not Available
OCA	Olympic Council of Asia
SLTA	Sri Lanka Tennis Association
TT	Telegraphic Transfer
USD	United states Doller



## EXECUTIVE SUMMARY

The National Olympic Committee of Sri Lanka (NOCSL) commissioned a forensic investigation to ensure transparency and accountability in the management of funds received from the International Olympic Committee (IOC) and the Olympic Council of Asia (OCA) for the period from January 1, 2015, to December 31, 2024. As the 01<sup>st</sup> phase of the investigation, we were supposed to finalize the investigation relating to the years of 2015 and 2016. This report presents the observations relating to the financial year 2015 accordingly and a separate report will cover the observations relating to the financial year 2016.

Prompted by concerns over potential financial irregularities and inadequate transparency in fund recording, allocation, and disbursement, the investigation aimed to verify proper fund utilization, detect fraud or non-compliance (if any), evaluate internal financial controls, and propose actionable recommendations to enhance governance and mitigate risks.

The investigation adopted following methodology to achieve its objectives:

- **Receipt Verification:** Cross-referenced International Olympic Committee (IOC) and Olympic Council of Asia(OCA) fund receipts against bank statements, official communications, grant agreements, accounting records and independent confirmations to confirm accuracy and completeness.
- **Expenditure Review:** Analyzed expenditure records to ensure alignment with donor purposes and NOCSL policies, verifying authenticity, approval processes, and supporting documentation, while identifying unapproved or ineligible expenses.
- **Anomaly Identification:** Scrutinized financial records for irregularities, misstatements, or non-compliance with donor conditions and internal controls, with in-depth investigation of flagged transactions.
- **Analysis and Evaluation:** Consolidated findings from data reviews and interviews to evaluate internal controls, financial governance, and accountability, assessing the impact of identified issues.

In 2015, the National Olympic Committee of Sri Lanka managed a diverse portfolio of Olympic – related programs and Development initiatives, with total receipts amounting to **LKR 53,264,583.56 (USD 395,686.62)**. These funds included LKR 34,526,052.11 (USD 255,774.62) received from the International Olympic Committee and LKR 18,738,531.45 (USD 139,912.00) from Olympic Council of Asia, for various project expenditures. To substantiate the above figures, independent third party confirmations were obtained from the International Olympic Committee (IOC) and the Olympic Council of Asia (OCA) in respect of funds remitted to NOCSL. The total funds confirmed by the OCA are consistent with the amounts reported in the audited financial statements.



However, a discrepancy was identified in relation to funds received from the IOC. The IOC has confirmed total remittance amounting to USD 262,529, whereas the general ledger reflects receipts of USD 255,774 resulting in a variance of USD 6,755. Based on representations obtained from the IOC, this variance is attributable to payments made directly to third parties by IOC. Please refer annexure 14 for IOC confirmation.

As per the audited financial statements as of 31<sup>st</sup> December 2015, the total expenses for the financial year 2015 amounted to **LKR 49,724,154.34**. We have checked total of 150 payment vouchers during the investigation.

Please refer Annexure 02 for the List of receipts and List of expenses for the Financial Year 2015.

**Summary of our key observations for the period from 01<sup>st</sup> January 2015 to 31<sup>st</sup> December 2015 are as follows,**

No	Notable Irregularity / Procedural Laps	Quantification (LKR)	Responsible Parties
01	Ineffective Utilization of Funds for NOC Website and Athlete Database.	3,198,042.07	Please refer below table for responsible parties.
02	Financial and Procedural Irregularities in the Batticaloa Tennis Court Development Project.	2,489,583.75	
03	Absence of Payment Vouchers in Documentation.	5,096,847.39	
04	Absence of Voucher Numbers in Payment Records.	4,443,100.57	
05	Non-Adherence to Competitive Quotation Practices for Expenses.	202,112.03	
06	Misallocation of Funds and Inappropriate Expenditures (Voucher No. 348).	48,910.00	
07	Unauthorized Processing of Payment Voucher.	98,699.25	
08	Underpayment of Olympic Scholarship to Athlete.	11,809.47	
09	Inconsistent Descriptions in Payment Voucher and Supporting Documents.	10,000.00	
10	Discrepancies Between Voucher Amounts and Ledger Balances.	3,000.00	



## Responsible Parties

Responsible Party	Designation / Position	Basis of Responsibility	Relevant Findings
Mr. Hemasiri Fernando	President	Institutional and oversight responsibility under Article 13.1 and Article 13.10 as presiding officer of the Executive Committee. No payment voucher bearing his signature has been identified. His responsibility is of an institutional and oversight nature only.	His responsibility spans to all the findings as the presiding officer of the Executive Committee who is responsible for the control on the disbursement of funds as per Article 13.10 of the Constitution.
Mr. Maxwell de Silva	Hon. Secretary General	Institutional responsibility under Article 14.3. Additionally identified as signatory on payment vouchers in several findings. Accountability arises on both documentary and constitutional grounds.	<p>Finding 02 – Batticaloa Tennis Court Development Project</p> <p>Finding 04 – Absence of Voucher Numbers in Payment Records.</p> <p>Finding 05 – Non-Compliance with Procurement Guidelines</p> <p>Finding 06 – Misallocation of Funds and Inappropriate Expenditures (Voucher No. 348).</p> <p>In addition, it was observed that the Olympic Committee has not maintained Executive Committee meeting minutes for the relevant period</p>
Mr. Gamini Jayasinghe	Treasurer	Institutional responsibility under Articles 14.5 and 15.2 for maintaining proper books of accounts and ensuring disbursements are effected only as directed by the Committee or Executive Committee.	<p>Finding 01 – NOC Website and Athlete Database Project</p> <p>Finding 02 – Batticaloa Tennis Court Development Project</p> <p>Finding 03 – Absence of Payment Vouchers</p> <p>Finding 04 – Payment Vouchers Without Sequential Numbers</p> <p>Finding 05 – Non-Compliance with Procurement Guidelines</p> <p>Finding 06 - Misallocation of Funds and Inappropriate Expenditures (Voucher No. 348).</p> <p>Finding 07 – Unauthorized Processing of Payment Voucher</p>



<b>Responsible Party</b>	<b>Designation / Position</b>	<b>Basis of Responsibility</b>	<b>Relevant Findings</b>
Mr. Deva Henry	Vice President	Responsibility on documentary grounds. Identified as signatory on several payment vouchers.	Finding 01 – NOC Website and Athlete Database Project Finding 02 – Batticaloa Tennis Court Development Project Finding 04 – Payment Vouchers Without Sequential Numbers Finding 05 – Non-Compliance with Procurement Guidelines
Mr. S.K. Athula Jayalal	Finance & Administration Manager	Identified as Authorizing Officer and/or Certifier across multiple payment vouchers. Inclusion reflects procedural involvement in the authorization and certification stages only.	Finding 02 – Batticaloa Tennis Court Development Project Finding 05 – Non-Compliance with Procurement Guidelines Finding 06 – Misallocation of Funds and Inappropriate Expenditures
Mr. H.M. Dinesh Krishantha	Accountant	Identified as Checker across multiple payment vouchers and additionally as Preparer on the voucher dated 30.11.2015. Inclusion reflects procedural involvement in the checking and preparation stages only.	Finding 01 – NOC Website and Athlete Database Project Finding 02 – Batticaloa Tennis Court Development Project Finding 04 – Payment Vouchers Without Sequential Numbers Finding 05 – Non-Compliance with Procurement Guidelines Finding 06 – Misallocation of Funds and Inappropriate Expenditures
Ms. R.P. Dinushika Thusankani Gunawardane	Assistant Accountant	Identified as Preparer across multiple payment vouchers. Inclusion reflects procedural role in the preparation of payment documentation only.	Finding 01 – NOC Website and Athlete Database Project Finding 02 – Batticaloa Tennis Court Development Project Finding 04 – Payment Vouchers Without Sequential Numbers Finding 05 – Non-Compliance with Procurement Guidelines Finding 06 – Misallocation of Funds and Inappropriate Expenditures
Mr. Yuresh Maduranga	Assistant Accountant	Identified as Preparer across multiple payment vouchers. Inclusion reflects procedural role in the preparation of payment documentation only.	Finding 01 – NOC Website and Athlete Database Project Finding 04 – Payment Vouchers Without Sequential Numbers



**Note 1 : Basis of Identification of Responsible Parties**

The responsible parties identified in the above table have been determined on two grounds. Institutional responsibility arising from the constitutional roles held by the relevant office bearers of the NOCSL, and signatory based responsibility arising from the documentary involvement of individuals whose signatures appear on the respective payment vouchers.

Institutional responsibility has been attributed to the relevant office bearers solely on the basis of the constitutional obligations attached to their respective roles under the NOCSL Constitution (2005). Signatory based responsibility has been attributed to individuals whose signatures appear on the respective payment vouchers in the capacities of Preparer, Checker, Certifier, and Authorizing/Approving Officer.

As requested by us, the Executive Board of NOCSL called for explanations from the relevant responsible parties, allowing a response period of two (02) weeks. Accordingly, responses have been received only from Mr. Maxwell de Silva and Mr. Hemasiri Fernando. No response has been received from Mr. Gamini Jayasinghe by NOCSL. Evidence of dispatch via registered post, together with the responses received, is provided in Annexure 13.

Further, we conducted interviews with Mr. H.M. Dinesh Krishantha and Mr. Yuresh Maduranga to confirm their respective roles during the relevant period.

We also requested NOCSL to facilitate interviews with other individuals who were involved solely in a signatory capacity, including Mr. S.K. Athula Jayalal and Ms. R.P. Dinushika Thusankani Gunawardane. However, as they are no longer employed at NOCSL, the Human Resource Division confirmed that contact details for these individuals are not available.

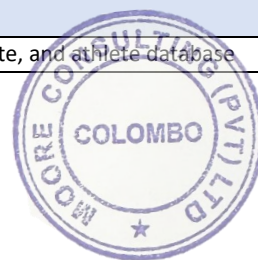
Please refer annexure 16 for the interview minutes and NOCSL Confirmations.

**01. Irregularities observed in utilization of Funds for NOC Website and Athlete Database**

Under the Olympic Solidarity Initiative, USD 30,000 was allocated for the development of the NOC website and athlete database, with USD 22,500 (LKR 3,074,220.66) advanced to the NOCSL’s Commercial Bank account (No. 1030006065) on 11<sup>th</sup> September 2015.

Subsequently, payments amounting to the same value (**USD 22,500**) were disbursed to **UTSNA Inc.** through telegraphic transfers from the NOCSL’s Peoples Bank account (Account No. **796-4-021-2-0004580**) in two transactions:

Payment Voucher Date	Description	Amount (USD)	Amount Paid (LKR)
13/10/2015	First advance payment for NOCSL Management Initiative, website, and athlete database	15,000.00	2,114,528.38



31/12/2015	Balance payment paid to Mr. Charles Milander for website and athlete database.	7,500.00	1,083,513.69
<b>Total</b>		<b>22,500.00</b>	<b>3,198,042.07</b>

We observed irregularities in the execution of the project, detailed as follows:

### 1. Non-Functional System

The intended deliverables namely, the official NOCSL website and the centralized athlete database are **non-operational**. There is no evidence of:

- System development or deployment,
- Records of testing or implementation,
- Utilization of the system by the NOCSL or stakeholders, or
- Any tangible benefits derived from the initiative.

This confirms that the **project objectives were not achieved**, despite the full disbursement of funds.

### Additional Clarifications

Further clarifications were observed in the response letter from the former Secretary General and the current General Manager regarding the functionality of the system:

- Mr. Maxwell de Silva, Secretary General of NOCSL in 2015, stated in his letter dated 18<sup>th</sup> December 2025 that the NOCSL website and centralized athlete database developed by UTSNA Inc. was functional and had been relaunched in 2019.
- However, Lal Wickramathunga, the current General Manager of NOCSL, has formally confirmed that the system developed in 2015 is not functioning as of the date of this representation.

Further, the current General Manager through the Management Representation Letter dated 10<sup>th</sup> February 2026, it is confirmed that:

- The original platform developed by UTSNA Inc. utilized WordPress for the front end and a SQL database.
- By August 2018, NOCSL identified functional and customization limitations and approached UTS regarding an Annual Maintenance Contract valued at USD 7,500, which was outside the original project scope.
- The Media Committee reviewed the system and concluded that it was difficult to customize and did not satisfactorily meet operational requirements, recommending a complete redesign.
- The Executive Board approved the redesign, terminated the engagement with UTSNA Inc., and formally requested the transfer of all website content, design, code, and database from the vendor.
- A new tender process was initiated, and Efit (Pvt) Ltd was selected for redevelopment at a cost of LKR 700,000. The new website was launched in 2019 using the assets obtained from UTSNA Inc., ensuring continuity and improved functionality.



## 2. Absence of Competitive Vendor Selection

No documentation of a bidding or evaluation process was provided for the selection of UTSNA Inc. We were not provided with a Procurement guideline which were applicable for the year 2015. We further noted that NOCSL has not been following, at least the generally accepted procurement practices for the vendor selection.

## 3. Unverified Vendor Existence

There is no verifiable evidence to confirm the existence of UTSNA Inc.as a legitimate software company, as no official website or publicly accessible information could be found to substantiate the company’s background or operations. indicating a failure in the NOC’s due diligence process.

## 4. Discrepancy in Vendor Documentation

The invoice listed the vendor’s address as “132 West 36th St, New York, NY 10018,” while telegraphic transfer forms recorded the beneficiary address as “5701 Mosholu Ave, Bronx, NY 10471,” indicating inconsistencies in transaction documentation.

Our investigation established the identities of the parties who signed the vouchers related to this project as follows,

Payment Voucher Date	Description	Amount (USD)	Amount Paid (LKR)	Payment Voucher Prepared by	Payment Voucher Checked by	Payment Voucher Certified by	Payment Voucher Authorized by
13/10/2015	First advance payment for NOCSL Management Initiative, website, and athlete database	15,000.00	2,114,528.38	Ms.R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr. Gamini Jayasinghe – Treasurer	Mr. Deva Henry – Vice President
31/12/2015	Balance payment paid to Mr. Charles Milander for website and athlete database.	7,500.00	1,083,513.69	Mr.Yuresh Maduranga - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr. Gamini Jayasinghe – Treasurer	Mr. Deva Henry – Vice President
<b>Total</b>		<b>22,500.00</b>	<b>3,198,042.07</b>				



Please refer page no 27-30 for the detailed observation.

## 02. Financial and Procedural Irregularities in the Batticaloa Tennis Court Development Project.

The Batticaloa Tennis Court Development Project was initiated in 2014. Its goal was to construct three hard surface tennis courts and a pavilion in the Batticaloa district. A Contractor Agreement was signed on 08<sup>th</sup> January 2014 between Third Generation Sports Solutions (Pvt) Ltd and Sri Lanka Tennis Association (SLTA). The estimated total cost of the project as per the Contractor Agreement was LKR 13.65 million. Subsequently, a Tri-Party Agreement was signed on 30<sup>th</sup> March 2014 between the National Olympic Committee of Sri Lanka (NOCSL), the Sri Lanka Tennis Association (SLTA), and Lakeview Tennis Club (LTC) which NOCSL provided a grant of LKR 11 million for the project. The Olympic Council of Asia (OCA) has remitted the funds to the NOCSL under this funding arrangement for onward transfer to the SLTA.

Accordingly, the project involves five parties including the above-stated three parties and the defined responsibilities are as follows,

Party	Responsibilities
<b>National Olympic Committee of Sri Lanka (NOCSL)</b>	<ul style="list-style-type: none"> <li>Provide a grant of LKR 11 million to SLTA,</li> <li>Disbursing funds within 5 working days of SLTA's written request.</li> </ul>
<b>Sri Lanka Tennis Association (SLTA)</b>	<ul style="list-style-type: none"> <li>Request funds from NOCSL,</li> <li>Manage and administer funds efficiently, maintain accurate records, and provide copies of fund utilization to NOCSL and LTC within 5 working days of a request.</li> </ul>
<b>Lakeview Tennis Club (LTC)</b>	<ul style="list-style-type: none"> <li>Provide land for the project.</li> <li>Implement the project efficiently, and submit reports to SLTA and NOCSL within 7 working days of a request.</li> </ul>
<b>Third Generation Sports Solutions (Pvt) Ltd</b>	<ul style="list-style-type: none"> <li>Serve as the contractor for construction.</li> </ul>
<b>Olympic Council of Asia (OCA)</b>	<ul style="list-style-type: none"> <li>Provide funding to NOCSL for the distribution to the SLTA</li> </ul>

Our investigation identified financial and procedural irregularities in the management of the project, as outlined below:

### Irregularities in Agreement Dates & Tender Evaluation Date.

The agreement between SLTA and Third Generation Sports Solutions (Pvt) Ltd is dated 08<sup>th</sup> January 2014. However, the tender evaluation document indicates the evaluation occurred on 17<sup>th</sup> February 2014, which is after the agreement date, shows irregularities in the tender awarding process.



### Discrepancies in Payment Schedules

The payment schedule outlined in the Contractor Agreement and the Tri-Party Agreement (original and amended versions) are differ, leading to inconsistencies in payment calculations.

Tri Party Agreement		Contractor Agreement
Original Agreement	Amended Agreement	
1 <sup>st</sup> Payment - 40%	1 <sup>st</sup> Payment - 30%	1 <sup>st</sup> Payment - 40%
2 <sup>nd</sup> Payment- 20%	2 <sup>nd</sup> Payment- 20%	2 <sup>nd</sup> Payment- 20%
3 <sup>rd</sup> Payment- 15%	3 <sup>rd</sup> Payment- 20%	3 <sup>rd</sup> Payment- 15%
4 <sup>th</sup> Payment- 10%	4 <sup>th</sup> Payment- 15%	4 <sup>th</sup> Payment- 15%
5 <sup>th</sup> Payment- 10%	5 <sup>th</sup> Payment- 10%	5 <sup>th</sup> Payment- 5%
6 <sup>th</sup> Payment- 5%	6 <sup>th</sup> Payment- 5%	6 <sup>th</sup> Payment- 5%

### Overfunding by NOCSL

The Tri-Party Agreement specifies a grant of LKR 11 million from NOCSL to SLTA. However, NOCSL has received LKR 13,489,583.75 from OCA, exceeding the agreed grant amount.

Date	Received Amount (LKR)	Equivalent (USD)
12.07.2013	6,550,000.00	50,000
02.09.2015	3,329,251.25	24,985
23.02.2016	3,610,332.50	24,985
<b>Total</b>	<b>13,489,583.75</b>	<b>99,970</b>

The excess funding of LKR 2,489,583.75 was not addressed in any agreement, and no project report was provided to verify submissions to (Olympic Council of Asia (OCA). **Payments made by NOCSL to SLTA exceeded the agreed amounts in several stages as follows.**



Agreed Payment amount as per Amended Tri Party Agreement		Actual Payment		Difference (A-B)
Payment Stage	Agreed Amount (LKR) (Amended Tri-Party) (A)	Payment Date	Amount (LKR) (B)	
1 <sup>st</sup> Payment – 30%	3,300,000.00	03.06.2014	3,500,000.00	(200,000.00)
2 <sup>nd</sup> Payment – 20%	2,200,000.00	10.07.2014	2,000,000.00	200,000.00
3 <sup>rd</sup> Payment – 20%	2,200,000.00	09.02.2015	2,048,250.00	151,750.00
4 <sup>th</sup> Payment – 15%	1,650,000.00	08.05.2015	2,200,000.00	(550,000.00)
5 <sup>th</sup> Payment - 10%	1,100,000.00	20.04.2016	3,691,333.75	(2,591,333.75)
6 <sup>th</sup> Payment – 5%	550,000.00		-	550,000.00
<b>Total</b>	<b>11,000,000.00</b>		<b>13,439,583.75</b>	<b>(2,439,583.75)</b>
<b>Allocation funds for NOC Handling staff payment</b>	-		<b>50,000.00</b>	<b>(50,000.00)</b>
<b>Total</b>	<b>11,000,000.00</b>		<b>13,489,583.75</b>	<b>(2,489,583.75)</b>

Notable overpayments include,

- 1st payment (LKR 3.5 million vs. LKR 3.3 million),
- 4th payment (LKR 2.2 million vs. LKR 1.65 million), and
- 5th payment (LKR 3.69 million vs. LKR 1.1 million)

Our investigation established the identities of the parties who signed the vouchers related to this project as follows,



Actual Payment Payment Date	Payment Amount (LKR)	Payment Voucher Prepared by	Payment Voucher Checked by	Payment Voucher Certified by	Payment Voucher Authorized by	Payment Voucher Approved by
03.06.2014	3,500,000.00	R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M.Dinesh Krishantha	N/A	Mr.S.K Athula Jayalal – Finance & Administration Manager	Mr.Deva Henry
10.07.2014	2,000,000.00	R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M.Dinesh Krishantha	N/A	Mr.S.K Athula Jayalal- Finance & Administration Manager	Mr.Deva Henry
09.02.2015	2,048,250.00	R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M.Dinesh Krishantha	N/A	Mr.S.K Athula Jayalal Finance & Administration Manager	Mr.Maxwell De Silva
08.05.2015	2,200,000.00	R.P Dinushika Thusankani Gunawardane	N/A	N/A	Mr.S.K Athula Jayalal Finance & Administration Manager	Mr.Maxwell De Silva
20.04.2016	3,691,333.75	Mr.Yuresh Maduranga	Mr.H.M.Dinesh Krishantha	Mr.S.K Athula Jayalal	Mr.Deva Henry	N/A

Please refer page no 30-35 for the detailed observation



### 03. Absence of Payment Vouchers in Documentation.

Total funds utilized during the year as per the GL records	49,724,154.34
Total value not verifiable due to non-availability of supporting documents	1,015,866.50
Total value not verifiable due to non-availability of supporting documents , expressed as a percentage of the total fund utilization.	2.04%

It should be noted that this percentage has been calculated based on the total fund utilization value recorded in the General Ledger (GL). We were unable to calculate the percentage based on the number of payment vouchers because a complete list of vouchers was not provided.

This lack of supporting documentation hindered our ability to verify the authenticity and accuracy of the payment made. The absence of these payment vouchers raises concerns regarding the completeness of financial records and may indicate potential weaknesses in the internal control process related to financial documentation and record keeping.

During our review of the accounting records, it was noted that while certain transactions were posted to general ledger (G/L), the corresponding entries did not include adequate description or stated purpose. Failure to include clear description in G/L postings can lead to be misinterpretation of transactions, potential misclassification and increased risk of error or misstatement in financial reporting.

Please refer page no 36-37 for the detailed observation.

### 04. Absence of Voucher Numbers in Payment Records

Our investigation identified multiple payment records processed without voucher numbers, indicating a significant deficiency in the (NOCSL) financial record-keeping practices. The absence of sequential voucher numbers is a significant concern, as it increases the risk of manipulation and suspicious activities. Without proper sequencing, vouchers can be easily altered, omitted, or duplicated, making it difficult to ensure the completeness and accuracy of financial records. The affected transactions, spanning various activities funded by the NOCSL, are detailed below:

Activity Name	Date	Description	Amount (LKR)	Payment Voucher Prepared by	Payment Voucher Checked by	Payment Voucher Approved by	Payment Voucher Authorized by
6476 · NOC Web site & Athletes Database	13/10/2015	1 <sup>st</sup> advance payment for NOC- Management Initiative website and athlete database.	2,114,528.38	Ms.R.P Dinushika Thusankani Gunawardane	Mr.H.M Dinesh Krishantha - Accountant	N/A	Mr.Dev a Henry – Vice



Activity Name	Date	Description	Amount (LKR)	Payment Voucher Prepared by	Payment Voucher Checked by	Payment Voucher Approved by	Payment Voucher Authorized by
				- Assistant Accountant			president
6476 · NOC Web site & Athletes Database	31/12/2015	Being Release Balance payment of USD 7,500 to Mr.Charles Milinder for Website & athlete Data base.	1,083,513.69	Mr.Yuresh Maduranga - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	Mr.Dev a Henry – Vice president
6524A · Rio 2016 Game Tickets Sales	08/12/2015	Being purchases of 52 no of Rio game tickets USD 7969 @ 143.25.	1,141,559.25	Mr.Yuresh Maduranga - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	Mr.Dev a Henry – Vice president
6524C · Rio2016Olympic Game, Preparation	30/11/2015	Being payment for accommodation Exp of Judo Training Session in Slovenia for 3 weeks' time.	98,699.25	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	N/A
6521B · CWYG 2015, Samoa - NOC Expenses	25/08/2015	Being payment for refreshments for 5th commonwealth youth games workshop	4,800.00	Ms.R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.Maxwell De Silva – Secretary general	N/A
<b>Total</b>			<b>4,443,100.57</b>				

Please refer page no 38-39 for the detailed observation.



#### 05. Non-Adherence to Competitive Quotation Practices for Expenses.

The entity has not followed proper procurement guidelines during this period. However, the generally accepted procurement guideline is to obtain three quotations. Our investigation identified two expenses incurred without obtaining three competitive quotations, deviating from generally accepted procurement practices. The transactions are as follows:

Activity Name	Date	Description	Amount (LKR)
6426 · National Olympic Academy 2015	15/10/2015	Payment to Renuka Hotel Limited for accommodation	164,382.03
6454 · SAC 2015, Bindunuwewa	21/04/2015	Payment to J.F Leisure Management (Pvt) Ltd For food purchase for the program	37,730.00
<b>Total</b>			<b>202,112.03</b>

Our investigation established the identities of the parties who signed the vouchers related to this finding as follows,

Activity Name	Date	Description	Amount (LKR)	Payment Voucher Prepared by	Payment Voucher Checked by	Payment Voucher Certified by	Payment Voucher Authorized by	Payment Voucher Approved by
6426 · National Olympic Academy 2015	15/10/2015	Payment to Renuka Hotel Limited for accommodation	164,382.03	R.P Dinushika Thusankani Gunawardane	Mr.H.M.Dinesh Krishantha	Mr.S.K Athula Jayalal	Mr.Deva Henry	Mr.Maxwell De Silva
6454 · SAC 2015, Bindunuwewa	21/04/2015	Payment to J.F Leisure Management (Pvt) Ltd For food purchase for the program	37,730.00	R.P Dinushika Thusankani Gunawardane	Mr.H.M.Dinesh Krishantha	N/A	Mr.S.K Athula Jayalal	Mr.Maxwell De Silva
<b>Total</b>			<b>202,112.03</b>					



We further noted that the NOCSL has introduced a procurement guideline in 2019/2020 period.

Please refer page no 40 for the detailed observation.

#### 06. Misallocation of Funds and Inappropriate Expenditures (Voucher No. 348)

On 16th July 2015, a payment voucher (No. 348) recorded an advance payment of LKR 100,000 for two distinct projects funded by the International Olympic Committee (IOC):

- The IOC Athlete Career Program Workshop and
- The NOC Website Development by UTECH Solutions.

According to the payment voucher, this expense has been recorded under General Ledger (G/L) account 9522 – International Delegates Expenses. However, the accounting system has recorded the same expense under G/L account 6480 – IOC Athlete Career Program Outreach Workshop, resulting in a mismatch between the payment voucher and the system record. However, according to the nature of the expense, this advance, LKR 100,000 should have been recorded in 6480 (IOC Athlete Career Program Outreach Workshop) and 6476 (NOC Website & Athletes Database). This misallocation resulted in the conflating of funds, undermining financial transparency and proper project tracking.

Furthermore, LKR 48,910 (48.91% of the advance) was expended on non-essential gift items, as detailed below:

Item Description	Amount (LKR)
Gift Items (Stone “N” String – Ms. Claudia and Mrs. Milander)	26,940.75
Gift Item – Parker Pens	4,920.00
Gift – Tea	17,050.00
<b>Total</b>	<b>48,910.00</b>

The recipients of these gifts were:

- Ms. Claudia Bokel, visiting trainer for the IOC Athlete Career Program Workshop.
- Mr. Charles Milander, associated with UTECH Solutions for the NOC Website Development project.
- Mrs. Milander, spouse of Mr. Charles Milander, who was not directly involved in either project.

A substantial portion of the advance (nearly 49%) was allocated to non-essential expenditure, which raises concerns regarding the prudent use of project funds.



While gifts to Ms. Bokel and Mr. Milander may be considered as gestures of goodwill in recognition of their professional involvement, the purchase of a gift for Mrs. Milander who had no direct role in the projects, constitutes an inappropriate use of funds.

We have identified the following parties as being involved in the payment voucher approval process.

Activity Name	Voucher No	Date	Amount (LKR)	Prepared by	Checked by	Authorized by	Approved by
NOC Website Development	July – 348	16/07/2015	100,000.00	R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal – Finance & Administration Manager	Mr.Maxwell De Silva- Hon. Secretary

Please refer page no 41-42 for the detailed observation.

#### 07 . Unauthorized Processing of Payment Voucher

Our investigation identified a payment voucher processed without the required signatures for "Checked by," "Certified by," and "Authorized / Approved by," containing only the preparer's signature, in contravention of the National Olympic Committee of Sri Lanka's (NOC SL) general financial procedures and approval hierarchy. The details of the voucher is as follows:

Activity Name	Voucher No	Date	Description	Amount (LKR)
6524C · Rio2016 Olympic Game, Preparation	N/A	30/11/2015	Being payment for accommodation Exp of Judo Training Session in Slovenia for 3 weeks' time.	98,699.25

The absence of the "Checked by," "Certified by," and "Authorized by" signatures on this voucher deviates from generally accepted internal control practices for financial transactions, which require multiple levels of approval to ensure accuracy and accountability.

Please refer page no 42 - 43 for the detailed observation.



### 08. Underpayment of Olympic Scholarship to Athlete

Our investigation identified an underpayment in the Olympic Scholarship for Mr. Niluka Karunaratne for January–April 2015, as detailed below

Cheque No.	Date	Description	Amount (LKR)
741101	10/02/2015	Rio 2016 Interim Scholarship - January 2014 ( USD 1,500)	195,000.00
741132	02/03/2015	Rio 2016 Interim Scholarship - February 2015 ( USD 1,500)	195,000.00
741177	30/03/2015	Rio 2016 Interim Scholarship - March 2015 ( USD 1,500)	195,000.00
741242	11/05/2015	Rio 2016 Interim Scholarship - April 2015 (USD 1,500)	195,000.00
<b>Total</b>			<b>780,000.00</b>

The scholarship received values recognized, based on the exchange rate, was LKR 791,809.47, but only the payments totaling to LKR 780,000.00 were made resulting in an underpayment of LKR 11,809.47. It is noted that this difference has not been accounted for in financial records. Specifically, no exchange gain or loss has been recorded in reflect the variation between the received funds and the distributed amount. As a result, the unaccounted balance remains unexplained in the financial records.

Please refer page no 43-44 for the detailed observation.

### 09. Inconsistent Descriptions in Payment Voucher and Supporting Documents

Our investigation identified a payment voucher where the description recorded in the original voucher does not match the details provided in the supporting documents. The details of the voucher are as follows:

Activity Name	Voucher No	Date	Description	Amount (LKR)
6454 · SAC 2015, Bindunuwewa	July – 344	14/07/2015	Reimbursement of fuel expenses for lecture's vehicle, SAC 2015 Bindunuwewa.	10,000.00

The original voucher describes the payment as a reimbursement of fuel expenses for the lecturer's vehicle for SAC 2015, Bindunuwewa. However, the attached supporting documents indicate the payment was for the reimbursement of fuel expenses for the President's vehicle. This discrepancy between the voucher and supporting documentation reflects a failure in accurate record-keeping, which undermines the integrity of financial reporting and increases the risk of misrepresenting expenditure purposes.



We have identified Following parties have involved in relevant to this payment voucher.

Activity Name	Voucher No	Date	Amount (LKR)	Prepared by	Checked by	Authorized by	Approved by
6454 · SAC 2015, Bindunuwewa	July – 344	14/07/2015	10,000.00	R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal – Finance & Administration Manager	Mr.Maxwell De Silva- Hon. Secretary

Please refer page no 44-45 for the detailed observation.

### 10. Discrepancies Between Voucher Amounts and Ledger Balances

Our investigation identified a payment voucher where the recorded amount does not correspond with the balance recorded in the general ledger, indicating a deficiency in the NOCSL financial record keeping practices. The details of the voucher are as follows:

Activity Name	Voucher No	Date	Description	Amount (LKR)
2 · Continental Athlete S.Grant	April -172	29/04/2015	Mr. R. Chamara Nuwan Dharmawardhana	527,873.10

A payment voucher recorded an amount of LKR 527,873.10 paid to Mr. R. Chamara Nuwan Dharmawardhana for the Continental Athlete Support Grant activity. However, the corresponding general ledger entry showed only LKR 524,873.10 resulting in a discrepancy of LKR 3,000.00. The cheque issued for the payment aligns with the amount entered in the accounting system, confirming the payment was processed as recorded in the system, but the ledger discrepancy indicates a failure in accurate reconciliation.

Please refer page no 45 for the detailed observation.

### Special Note

The Auditor General's Report on the financial statements of NOCSL for the year ended 31<sup>st</sup> December 2015 was issued on 30<sup>th</sup> January 2018. The scope of the Auditor General's Department report differs materially from the scope of the forensic investigation conducted by us, both in terms of objectives and the nature, extent, and procedures applied. Our forensic investigation, conducted during 2025–2026, identified that a number of payment vouchers and supporting documents pertaining to the financial year 2015 are not currently available or traceable. It is noteworthy that the Auditor General's Report for this period did not report any limitation of scope arising from the non-availability of supporting documents. The non availability of these documents at the time of our investigation may therefore be attributable to the passage of time, and the record keeping practices of the organization during the intervening period. Please refer Annexure 15 for identifying the Documentation gaps that we have identified. In addition, we have obtained a representation from the management on the non-availability of the documents within the organization to provide for our perusal.



## BACKGROUND

The National Olympic Committee of Sri Lanka (NOCSL), established in 1937, serves as the national governing body responsible for promoting and coordinating Olympic Movement activities in Sri Lanka, in alignment with the principles of the International Olympic Committee (IOC). Recognized by the IOC and affiliated with the Olympic Council of Asia (OCA), NOCSL oversees the selection and preparation of athletes for Olympic and other international competitions, manages funding from IOC and OCA grants, and supports sports development initiatives.

### Incident Overview

The Management of National Olympic Committee of Sri Lanka (NOCSL) identified concerns regarding the management and utilization of funds received from the International Olympic Committee (IOC) and the Olympic Council of Asia (OCA) during the period from 2015 – 2024. These concerns stemmed from suspected financial irregularities and insufficient transparency in the recording, allocation and disbursement of funds. In response, the Management of National Olympic Committee of Sri Lanka formally engaged us to conduct an independent investigation into the financial transactions and related activities during the specified period.

### Investigation Purpose

The purpose of this investigation was to conduct our investigation of the funds received by National Olympic committee to Sri Lanka from the International Olympic Committee and the Olympic Council of Asia during the period from 2015 -2024 .The investigation aimed to identify any suspicious activities, and assess the extent of financial losses incurred by such activities .Additionally The investigation sought to provide recommendations for strengthening internal financial controls, improving compliance mechanisms and enhance governance and transparency in the management of funds by NOCSL.

As the initial phase of this investigation, the review has focused on the financial years 2015 and 2016. This report presents the findings and observations specific to the financial year 2015, which will inform the assessment of financial losses and recommendations for improved controls.

### Our Approach

As a detailed list of remittances and expenses for 2015 was not provided, we obtained only the receipt file and an expense list from the 2015 audited accounts. However, the expense list included utilization of other donations in addition to the IOC and OCA funds. Accordingly, our approach was to verify the utilization of all receipts contained in the receipt file, and trace these amounts to the General Ledger (GL) records to confirm their utilization.

Further, as per the information available to us, the NOCSL has used five (05) bank accounts for the financial period 2015. The details are as follows,

1. Commercial Bank – 1030006065
2. Commercial Bank - 2030015723
3. Nations Trust Bank – 011100011986
4. Peoples Bank – 796402120004580
5. People’s Bank RFC – 167-1-001-8-0002036



Accordingly, our approach was to check all the credits in the bank statement and checking the cumulative figures. We have checked all the credits related to above stated four bank accounts and we crossed check them with the audited financial statements.

We requested the management to provide a management representation for the total bank accounts maintained for the period of 2015. However, we were not made available for the same.

## MAIN FINDINGS

In 2015, the National Olympic Committee of Sri Lanka managed a diverse portfolio of Olympic – related programs and Development initiatives, with total receipts amounting to **LKR 53,264,583.56 (USD 395,686.62)**. These funds included LKR 34,526,052.11 (USD 255,774.62) received from the International Olympic Committee and LKR 18,738,531.45 (USD 139,912.00) from Olympic Council of Asia, for various project expenditures.

As per the audited financial statements as of 31<sup>st</sup> December 2015, the total expenses for the financial year 2015 amounted to **LKR 49,724,154.34**. We have checked total of 150 payment vouchers during the investigation.

Please refer Annexure 02 for the List of receipts and List of expenses for the Financial Year 2015.

### 01. Irregularities observed in utilization of Funds for NOC Website and Athlete Database

Under the Olympic Solidarity Initiative, a budget of USD 30,000 was allocated for the development of a website and an athlete database. For this project an advance of USD 22,500 (75% of the total budget) was transferred to the NOCSL's Commercial Bank account (No. 1030006065) on 11/09/2015 (Please refer Annexure 03.1, Olympic Solidarity Funds Confirmation Letter). This project has awarded to UTSNA Inc. However, we were not made available for the tender evaluation documents for our verification. From the received advance, NOCSL made the following Telegraphic Transfer (TT) payments to UTSNA Inc. through the NOCSL Peoples bank account 796-4-021-2-0004580.



Payment Voucher Date	Bank Date	Description	Amount (USD)	Amount Received (LKR) (A)	Amount Paid (LKR) (B)	Difference (LKR) (A-B)
13/10/2015	14/10/2015	First advance payment for NOCSL Management Initiative, website, and athlete database (Please refer Annexure 03.3 and Annexure 03.6)	15,000	3,074,220.66	2,114,528.38	
31/12/2015	08/01/2016	Balance payment paid to Mr. Charles Milander for website and athlete database. (Please refer Annexure 03.4 and Annexure 03.7)	7,500		1,083,513.69	
	<b>Total</b>		<b>22,500</b>	<b>3,074,220.66</b>	<b>3,198,042.07</b>	<b>(123,821.41)</b>

A variance in exchange rates between the funds receipt date and the payment dates has resulted in a foreign exchange loss. At the time of fund receipt, the USD exchange rate was LKR 136.75 however by the time payments were made, the exchange rate had increased,

First payment date : USD rate was LKR 140.70 and Second payment date : USD rate was LKR 144.10

As a result of increase exchange rates between the date of fund receipt and the dates of disbursement an exchange loss approximately LKR 123,821.41 may have occurred.

Our investigation identified the following observations in this project.

**1. Absence of Competitive Vendor Selection.**

No documentation of a bidding or evaluation process was provided for the selection of UTSNA Inc., failing to adhere to generally accepted procurement practices and donor expectations for transparent and competitive vendor selection.

**2. Non – Functional System**

The website and athlete database are not functioning, and there is no evidence that they were properly implemented, used or provided any benefits. This confirms that the project objectives were not achieved.

According to the 2017 audited financial report, the consultancy firm informed the national Olympic committee of Sri Lanka (NOCSL) on April 4,2018 that it was owed USD 7,500 for annual maintenance and updates to the athlete database system. These charges were not part of the original agreement for the 2017 – 2018 period. Because this payment was not made, the consultancy firm disconnected the software on August 14,2018. As a result, athlete data could not be collected or managed during that time.



### **Additional Information:**

Further clarifications were obtained from the former Secretary General and the current General Manager regarding the functionality of the system:

- Mr. Maxwell de Silva, Secretary General of NOCSL in 2015, stated in his letter dated 18<sup>th</sup> December 2015 that the NOCSL website and centralized athlete database developed by UTSNA Inc. was functional and had been relaunched in 2019.
- However, Lal Wickramathunga, the current General Manager of NOCSL, has formally confirmed through the Management Representation Letter dated 10<sup>th</sup> February 2026 that the system developed in 2015 is not functioning as of the date of this representation.

Further, the current General Manager through the Management Representation Letter dated 10<sup>th</sup> February 2026, it is indicated that:

- The original platform developed by UTSNA Inc. utilized WordPress for the front end and a SQL database.
- By August 2018, NOCSL identified functional and customization limitations and approached UTS regarding an Annual Maintenance Contract valued at USD 7,500, which was outside the original project scope.
- The Media Committee reviewed the system and concluded that it was difficult to customize and did not satisfactorily meet operational requirements, recommending a complete redesign.
- The Executive Board approved the redesign, terminated the engagement with UTSNA Inc., and formally requested the transfer of all website content, design, code, and database from the vendor.
- A new tender process was initiated, and Efit (Pvt) Ltd was selected for redevelopment at a cost of LKR 700,000. The new website was launched in 2019 using the assets obtained from UTSNA Inc., ensuring continuity and improved functionality.

### **3. Discrepancy in Vendor Documentation.**

The invoice listed the vendor's address as "132 West 36th St, New York, NY 10018," while telegraphic transfer forms recorded the beneficiary address as "5701 Mosholu Ave, Bronx, NY 10471," indicating inconsistencies in transaction documentation.

### **4. Unverified Vendor Existence.**

No evidence was found to confirm the existence of UTSNA Inc. as a legitimate software company, indicating a failure in the NOC's due diligence process.

Implications of Identified Irregularities are as follows,

- The absence of a competitive selection process deviates from best practices for procurement, increasing the risk of non-transparent vendor selection and non-compliance with donor requirements.
- The failure to verify UTSNA Inc.'s legitimacy and the inconsistencies in vendor documentation indicate deficiencies in financial oversight and internal controls.
- The expenditure of USD 22,500 ( LKR 3,198,042.07) on a non-functional system represents a direct financial loss and failure to deliver intended outcomes for athlete support and sports development.



The payment vouchers for this project, dated 13<sup>th</sup> October 2015 and 31<sup>st</sup> December 2015, were issued without voucher numbers. Despite this, our examination established the identities of the parties who signed the vouchers related to this project as follows,

Payment Voucher Date	Description	Amount (USD)	Amount Paid (LKR)	Payment Voucher Prepared by	Payment Voucher Checked by	Payment Voucher Certified by	Payment Voucher Authorized by
13/10/2015	First advance payment for NOCSL Management Initiative, website, and athlete database	15,000.00	2,114,528.38	Ms.R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr. Gamini Jayasinghe – Treasurer	Mr. Deva Henry – Vice President
31/12/2015	Balance payment paid to Mr. Charles Milander for website and athlete database.	7,500.00	1,083,513.69	Mr.Yuresh Maduranga - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr. Gamini Jayasinghe – Treasurer	Mr. Deva Henry – Vice President
<b>Total</b>		<b>22,500.00</b>	<b>3,198,042.07</b>				

Please refer Annexure 03 for detailed supporting documents.

## 02. Financial and Procedural Irregularities in the Batticaloa Tennis Court Development Project

The Batticaloa Tennis Court Development Project, initiated in 2014, involves the construction of three hard-surface tennis courts and a pavilion in the Batticaloa district. The project is governed by two key agreements:

1. **Contractor Agreement** (dated 08 January 2014) between Sri Lanka Tennis Association (SLTA) and Third Generation Sports Solutions (Pvt) Ltd, estimating the total project cost at LKR 13.65 million, to be paid in six stages.
2. **Tri-Party Agreement** (dated 30 March 2014) among the National Olympic Committee of Sri Lanka (NOCSL), Sri Lanka Tennis Association (SLTA), and Lakeview Tennis Club (LTC), with NOCSL providing a grant of LKR 11 million.



The project involves five parties with defined responsibilities:

Party	Responsibilities
<b>National Olympic Committee of Sri Lanka (NOCSL)</b>	<ul style="list-style-type: none"> <li>Provide a grant of LKR 11 million to SLTA,</li> <li>Disbursing funds within 5 working days of SLTA’s written request.</li> </ul>
<b>Sri Lanka Tennis Association (SLTA)</b>	<ul style="list-style-type: none"> <li>Request funds from NOCSL,</li> <li>Manage and administer funds efficiently, maintain accurate records, and provide copies of fund utilization to NOCSL and LTC within 5 working days of a request.</li> </ul>
<b>Lakeview Tennis Club (LTC)</b>	<ul style="list-style-type: none"> <li>Provide land for the project.</li> <li>Implement the project efficiently, and submit reports to SLTA and NOCSL within 7 working days of a request.</li> </ul>
<b>Third Generation Sports Solutions (Pvt) Ltd</b>	<ul style="list-style-type: none"> <li>Serve as the contractor for construction.</li> </ul>
<b>Olympic Council of Asia (OCA)</b>	<ul style="list-style-type: none"> <li>Provide funding to NOCSL for distribution to the SLTA</li> </ul>

The investigation identified several discrepancies and irregularities in the project’s financial and procedural management, detailed below.

### 1. Irregularities in Agreement Dates & Tender Evaluation Date.

The agreement between SLTA and Third Generation Sports Solutions (Pvt) Ltd is dated 08/01/2014. However, the signature section does not include signing dates. Furthermore, the tender evaluation document indicates that the evaluation took place on 17/02/2014, subsequent to the agreement date. This highlights irregularities in the tender awarding process. Please refer to **Annexure 03** for the Tender Evaluation Documents and the Agreement between the contractor and SLTA.

### 2. Discrepancies in Payment Schedules

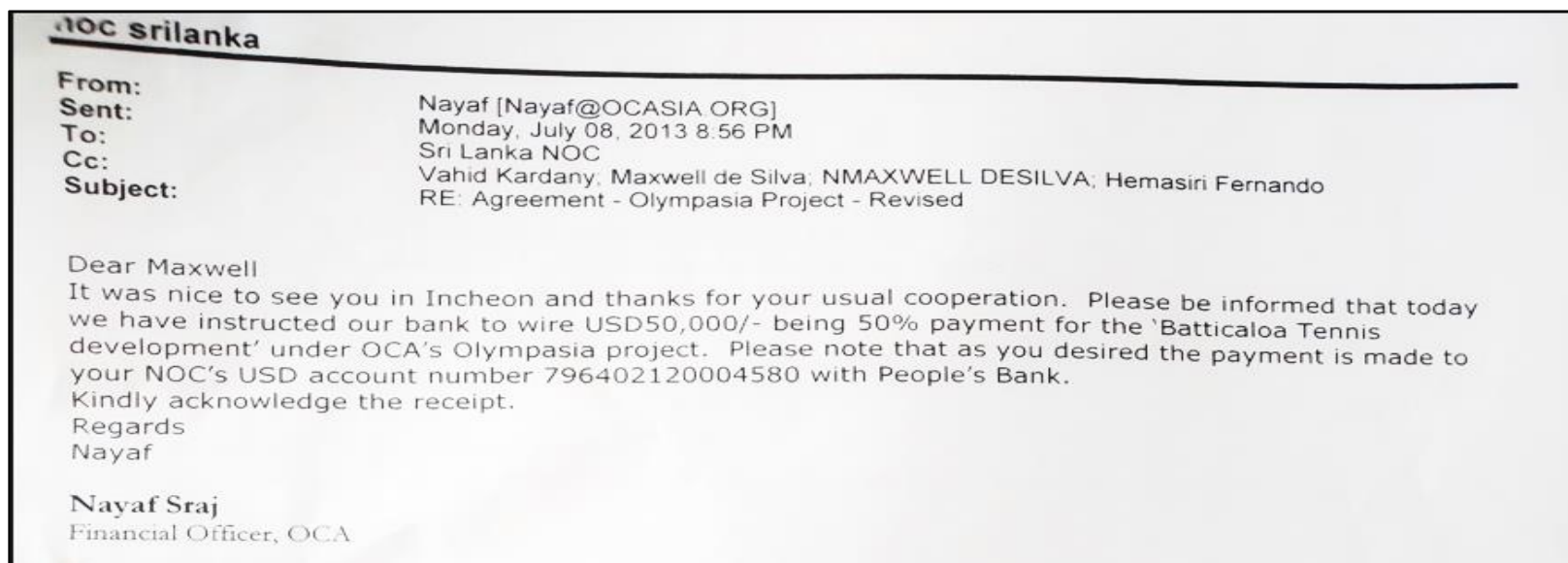
The payment schedules outlined in the Contractor Agreement and the Tri-Party Agreement (original and amended versions) differ, leading to inconsistencies in payment calculations. Amendments were made to the original Tri-Party Agreement’s payment schedule. However, no formal amended agreement was created, contributing to potential confusion in payment execution.

Tri Party Agreement		Contractor Agreement
Original Agreement	Amended Agreement	
1 <sup>st</sup> Payment - 40%	1 <sup>st</sup> Payment - 30%	1 <sup>st</sup> Payment - 40%
2 <sup>nd</sup> Payment- 20%	2 <sup>nd</sup> Payment- 20%	2 <sup>nd</sup> Payment- 20%
3 <sup>rd</sup> Payment- 15%	3 <sup>rd</sup> Payment- 20%	3 <sup>rd</sup> Payment- 15%
4 <sup>th</sup> Payment- 10%	4 <sup>th</sup> Payment- 15%	4 <sup>th</sup> Payment- 15%
5 <sup>th</sup> Payment- 10%	5 <sup>th</sup> Payment- 10%	5 <sup>th</sup> Payment- 5%
6 <sup>th</sup> Payment- 5%	6 <sup>th</sup> Payment- 5%	6 <sup>th</sup> Payment- 5%



### 3. Overfunding by NOCSL

The Tri-Party Agreement stipulates a grant of LKR 11 million from NOCSL to SLTA. However, NOCSL has received a total of LKR 13,489,583.75 from OCA, which exceeds the agreed grant amount. As per the email correspondence dated 08th July 2013 between Mr. Maxwell de Silva (NOCSL) and Mr. Nayaf Sraj (Finance Officer, OCA), it was confirmed that 50% of the total project cost was remitted to People’s Bank, Account No. 796402120004580.



Including the above-mentioned remittance, NOCSL has received a total of three remittances relevant to the project, as detailed below,

Date	Received Amount (LKR)	Equivalent (USD)
12.07.2013	6,550,000.00	50,000.00
19.02.2015	3,329,251.25	24,985.00
23.02.2016	3,610,332.50	24,985.00
<b>Total</b>	<b>13,489,583.75</b>	<b>99,970.00</b>

It has been observed that, through the following payments, all received funds have been transferred to SLTA, except for LKR 50,000.00, which has been retained for the purpose stated as 'Allocation of funds for NOC handling staff payment.' The details of the payments are as follows,



Payment Date	Payment Amount
03.06.2014	3,500,000.00
10.07.2014	2,000,000.00
09.02.2015	2,048,250.00
08.05.2015	2,200,000.00
20.04.2016	3,691,333.75
<b>Total</b>	<b>13,439,583,75</b>

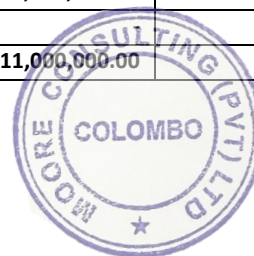
The excess funding (LKR 2,489,583.75) was not addressed in the agreements, and the project report submitted to OCA was not provided to us for the verification.

#### 4. Payments made by NOCSL to SLTA exceeded the agreed amounts in several stages.

The total project cost was estimated at LKR 13.65 million, which deviates from the grant amount of LKR 11 million as stipulated in the Amended Tri-Party Agreement. This estimated cost has been utilized for calculating certain payments, contributing to observed discrepancies.

The following table compares the agreed payment amounts per the Amended Tri-Party Agreement with the actual payments made,

Agreed Payment amount as per Amended Tri Party Agreement		Actual Payment		Difference (A-B)
Payment Stage	Agreed Amount (LKR) (Amended Tri-Party) (A)	Payment Date	Amount (LKR) (B)	
1 <sup>st</sup> Payment – 30%	3,300,000.00	03.06.2014	3,500,000.00	(200,000.00)
2 <sup>nd</sup> Payment – 20%	2,200,000.00	10.07.2014	2,000,000.00	200,000.00
3 <sup>rd</sup> Payment – 20%	2,200,000.00	09.02.2015	2,048,250.00	151,750.00
4 <sup>th</sup> Payment – 15%	1,650,000.00	08.05.2015	2,200,000.00	(550,000.00)
5 <sup>th</sup> Payment - 10%	1,100,000.00	20.04.2016	3,691,333.75	(2,591,333.75)
6 <sup>th</sup> Payment – 5%	550,000.00		-	550,000.00
<b>Total</b>	<b>11,000,000.00</b>		<b>13,439,583.75</b>	<b>(2,439,583.75)</b>
Allocation funds for NOC Handling staff payment			<b>50,000.00</b>	<b>(50,000.00)</b>
<b>Total</b>	<b>11,000,000.00</b>		<b>13,489,583.75</b>	<b>(2,489,583.75)</b>



Notable overpayments include the -

1st payment (LKR 3.5 million vs. LKR 3.3 million),  
4th payment (LKR 2.2 million vs. LKR 1.65 million), and  
5th payment (LKR 3.69 million vs. LKR 1.1 million)

Additionally, payments were calculated based on the total project cost (LKR 13.65 million) rather than the grant amount (LKR 11 million), resulting in discrepancies. For instance, the 3rd payment amounted to LKR 2,048,250 instead of LKR 1,650,000.

Based on our review of the payment vouchers related to the Batticaloa Tennis Court Development Project, the following parties have signed and authorized the respective payment vouchers.

Actual Payment Date	Payment Amount (LKR)	Payment Voucher Prepared by	Payment Voucher Checked by	Payment Voucher Certified by	Payment Voucher Authorized by	Payment Voucher Approved by
03.06.2014	3,500,000.00	R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M.Dinesh Krishantha	N/A	Mr.S.K Athula Jayalal – Finance & Administration Manager	Mr.Deva Henry
10.07.2014	2,000,000.00	R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M.Dinesh Krishantha	N/A	Mr.S.K Athula Jayalal- Finance & Administration Manager	Mr.Deva Henry
09.02.2015	2,048,250.00	R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M.Dinesh Krishantha	N/A	Mr.S.K Athula Jayalal Finance & Administration Manager	Mr.Maxwell De Silva
08.05.2015	2,200,000.00	R.P Dinushika Thusankani Gunawardane	N/A	N/A	Mr.S.K Athula Jayalal	Mr.Maxwell De Silva



					Finance & Administration Manager	
20.04.2016	3,691,333.75	Mr.Yuresh Maduranga	Mr.H.M.Dinesh Krishantha	Mr.S.K Athula Jayalal	Mr.Deva Henry	N/A

Please refer Annexure 05 and Annexure 06 for the detailed information.

The financial and procedural irregularities identified in the Batticaloa Tennis Court Development Project have several implications, both operational and governance-related, as outlined below:

**1. Non-Compliance with Governance and Procurement Standards**

The inconsistencies between agreement dates and tender evaluation timelines indicate a breach of standard procurement procedures, potentially undermining transparency and fairness in contractor selection.

**2. Weak Financial Control and Oversight**

Discrepancies in payment schedules and unapproved amendments suggest inadequate financial management and monitoring mechanisms by both SLTA and NOCSL.

**3. Risk of Misappropriation or Misuse of Funds**

The overfunding received from OCA and excess payments made to SLTA without formal authorization create a risk of funds being misused or unaccounted for.

**4. Inaccurate Financial Reporting and Accountability Issues**

Absence of reconciliation between agreed grant amounts and actual disbursements compromises the accuracy of financial reporting and accountability to funding bodies such as OCA.



### 03. Absence of Payment Vouchers in Documentation

During the document review, it was noted that certain payment vouchers were not available in the files provided. Specifically, for several transaction no corresponding payment vouchers could be to substantiate the entries recorded in the ledger or to facilitate reconciliation with the related bank entries.

This lack of supporting documentation hindered our ability to verify the authenticity and accuracy of the payment made. The absence of these payment vouchers raises concerns regarding the completeness of financial records and may indicate potential weaknesses in the internal control process related to financial documentation and record keeping.

During our review of the accounting records, it was noted that while certain transactions were posted to general ledger (G/L), the corresponding entries did not include adequate description or stated purpose. Failure to include clear description in G/L postings can lead to be misinterpretation of transactions, potential misclassification and increased risk of error or misstatement in financial reporting.

#### 1.Scope Limitation Due to Deficiencies in Financial Documentation.

The Our investigation identified significant deficiencies in the NOCSL financial documentation for 2015, limiting the investigation’s ability to verify transactions totaling LKR 5,096,847.39 These deficiencies include missing payment vouchers and inadequate general ledger (G/L) descriptions, as shown below for key transactions:

Activity name	Date	Description	Amount (LKR)
6426 · National Olympic Academy2015	31/10/2015	N/A	361,631.50
6430 · IT Staff Training 2011	30/11/2015	Cash	1,300.00
6452 · Sports Admin. Course 2015	20/04/2015	Perera & Sons	29,400.00
6452 · Sports Admin. Course 2015	21/04/2015	Perera & Sons	27,200.00
6452 · Sports Admin. Course 2015	22/04/2015	Perera & Sons	27,200.00
6452 · Sports Admin. Course 2015	23/04/2015	Perera & Sons	16,200.00
6452 · Sports Admin. Course 2015	30/04/2015	Cash	440.00
6452 · Sports Admin. Course 2015	30/04/2015	Cash	540.00
6452 · Sports Admin. Course 2015	08/05/2015	Sport Administration Course 2015.	67,500.00

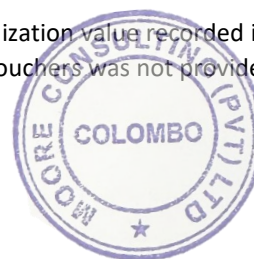


6452 · Sports Admin. Course 2015	28/05/2015	Fortune Entertainment(Pvt) Ltd	66,000.00
6452 · Sports Admin. Course 2015	28/05/2015	Fortune Entertainment(Pvt) Ltd	66,000.00
6452 · Sports Admin. Course 2015	28/05/2015	Fortune Entertainment(Pvt) Ltd	66,000.00
6452 · Sports Admin. Course 2015	28/05/2015	Fortune Entertainment(Pvt) Ltd	66,000.00
6454 · SAC 2015, Bindunuwewa	16/03/2015	Ms. Chalani Rekha	10,000.00
6454 · SAC 2015, Bindunuwewa	30/04/2015	Cash	3,980.00
6456 · Olympic Day Run 2015	21/04/2015	Mr. Maxwell de Silva.	25,420.00
6456 · Olympic Day Run 2015	30/04/2015	Cash	850.00
6456 · Olympic Day Run 2015	31/05/2015	Cash	1,500.00
6456 · Olympic Day Run 2015	31/05/2015	Cash	1,230.00
6456 · Olympic Day Run 2015	31/05/2015	Cash	3,675.00
6456 · Olympic Day Run 2015	23/06/2015	Abaya Industries	163,300.00
6524D · Olympic- Rio 2016 NOC Expenses	18/12/2015	Hemas Travels (Pvt) Ltd	10,500.00
<b>Total</b>			<b>1,015,866.50</b>

The summary of documents not available, expressed as a percentage of the total fund utilization, is presented below:

Total funds utilized during the year as per the GL records	49,724,154.34
Total value not verifiable due to non-availability of supporting documents	1,015,866.50
Total value not verifiable due to non-availability of supporting documents , expressed as a percentage of the total fund utilization.	2.04%

It should be noted that this percentage has been calculated based on the total fund utilization value recorded in the General Ledger (GL). We were unable to calculate the percentage based on the number of payment vouchers because a complete list of vouchers was not provided.



#### 04. Absence of Voucher Numbers in Payment Records

Our investigation identified multiple payment records processed without voucher numbers, indicating a significant deficiency in the (NOCSL) financial record-keeping practices. The absence of unique voucher identifiers hinders the ability to track and verify transactions, compromising the integrity of financial reporting and increasing the risk of errors or irregularities going undetected. The affected transactions, spanning various activities funded by the NOCSL, are detailed below:

Activity Name	Date	Description	Amount (LKR)	Payment Voucher Prepared by	Payment Voucher Checked by	Payment Voucher Approved by	Payment Voucher Authorized by
6476 · NOC Web site & Athletes Database	13/10/2015	1 <sup>st</sup> advance payment for NOC- Management Initiative website and athlete database.	2,114,528.38	Ms.R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	Mr.Deva Henry – Vice president
6476 · NOC Web site & Athletes Database	31/12/2015	Being Release Balance payment of USD 7,500 to Mr.Charles Milinder for Website & athlete Data base.	1,083,513.69	Mr.Yuresh Maduranga - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	Mr.Deva Henry – Vice president
6524A · Rio 2016 Game Tickets Sales	08/12/2015	Being purchases of 52 no of Rio game tickets USD 7969 @ 143.25.	1,141,559.25	Mr.Yuresh Maduranga - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	Mr.Deva Henry – Vice president
6524C · Rio2016Olym	30/11/2015	Being payment for accommodation Exp of Judo Training Session in Slovenia for 3 weeks' time.	98,699.25	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	N/A



Activity Name	Date	Description	Amount (LKR)	Payment Voucher Prepared by	Payment Voucher Checked by	Payment Voucher Approved by	Payment Voucher Authorized by
pic Game, Preparation							
6521B · CWYG 2015, Samoa - NOC Expenses	25/08/2015	Being payment for refreshments for 5th commonwealth youth games workshop	4,800.00	Ms.R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.Max well De Silva – Secretary general	N/A
<b>Total</b>			<b>4,443,100.57</b>				

Please refer Annexure 09 for Supporting documents.

The absence of voucher numbers in payment records leads to several financial implications, detailed as follows,

**1. Lack of Audit Trail:**

The absence of voucher numbers prevents the creation of a clear audit trail, making it difficult to trace individual payments back to their source documents. This weakens the organization’s ability to verify the legitimacy and accuracy of transactions.

**2. Increased Risk of Errors or Fraud:**

Without unique identifiers, payments could be duplicated, altered, or processed without detection. This significantly increases the potential for unauthorized or fraudulent disbursements.

**3. Weak Accountability and Oversight:**

The inability to link payments to specific vouchers reduces accountability among staff responsible for preparing, reviewing, and approving financial transactions.

**4. Reduced Transparency and Reliability of Financial Reporting:**

Missing voucher numbers undermine the reliability of the organization’s financial records and reports, potentially leading to misstatements and loss of stakeholder confidence in financial governance.



## 05. Non-Adherence to Competitive Quotation Practices for Expenses

The entity has not followed a proper procurement guideline during this period. However, the generally accepted procurement guideline is to obtain three quotations. Our investigation identified two expenses incurred without obtaining three competitive quotations, deviating from generally accepted procurement practices. The transactions are as follows:

Activity Name	Date	Description	Amount LKR
6426 · National Olympic Academy 2015	15/10/2015	Payment to Renuka Hotel Limited for accommodation	164,382.03
6454 · SAC 2015, Bindunuwewa	21/04/2015	Payment to J.F Leisure Management (Pvt) Ltd For food purchase for the program	37,730.00

In the absence of a formal procurement policy for the 2015 financial year, the failure to obtain multiple quotations for these transactions, totaling LKR 202,112.03, indicates a deficiency in financial oversight by the National Olympic Committee of Sri Lanka (NOCSL). Generally accepted procurement practices recommend securing at least three quotations for significant expenditures to ensure competitive pricing and transparency.

Lack of such quotations increases the risk of overpayment, non-competitive vendor selection, and potential non-compliance with donor expectations, particularly for funds received from the Olympic Council of Asia (OCA) or International Olympic Committee (IOC). This issue highlights broader weaknesses in NOCSL's procurement controls, potentially undermining the integrity of financial management.

Further, Our investigation established the identities of the parties who signed the vouchers related to this finding as follows,

Activity Name	Date	Description	Amount (LKR)	Payment Voucher Prepared by	Payment Voucher Checked by	Payment Voucher Certified by	Payment Voucher Authorized by	Payment Voucher Approved by
6426 · National Olympic Academy 2015	15/10/2015	Payment to Renuka Hotel Limited for accommodation	164,382.03	R.P Dinushika Thusankani Gunawardane	Mr.H.M.Dinesh Krishantha	Mr.S.K Athula Jayalal	Mr.Deva Henry	Mr.Maxwell De Silva
6454 · SAC 2015, Bindunuwewa	21/04/2015	Payment to J.F Leisure Management (Pvt) Ltd For food purchase for the program	37,730.00	R.P Dinushika Thusankani Gunawardane	Mr.H.M.Dinesh Krishantha	N/A	Mr.S.K Athula Jayalal	Mr.Maxwell De Silva



## 06. Misallocation of Funds and Non-Compliant Expenditures (Voucher No. 348).

A payment voucher No. 348, dated 16/07/2015 recorded an advance payment of LKR 100,000. Description of the payment voucher mentioned as “The IOC Athlete Career Program Workshop and NOC Website Development by UTECH Solution.”

These are two distinct projects with separate funding from the International Olympic Committee (IOC). The voucher indicated expenses under the GL account 9522, International Delegates Expenses, while the general ledger charged the full amount to account the GL account 6480, IOC Athlete Career Program Outreach Workshop).

In addition to that, out of the Rs.100,000 advance obtained, LKR 48,910 was spent on gift items, with the following breakdown:

Item Description	Amount (LKR)
Gift Items (Stone “N” String – Ms. Claudia and Mrs. Milander)	26,940.75
Gift Item – Parker Pens	4,920.00
Gift – Tea	17,050.00
<b>Total</b>	<b>48,910.00</b>

As per the voucher these gifts were for,

- Ms. Claudia Bokel (visiting trainer of the athletic Career program workshop),
- Mr. Charles Milander (UTECH Solutions – NOC Web site development project), and
- Mrs. Milander (Mr. Charles Milander’s spouse).

The allocation of funds on non-essential gifts raises concerns about financial management and compliance with IOC funding objectives, which prioritize sport development and athlete welfare.

The implications are as follows,



- **Misallocation of Funds:**

The discrepancy between the voucher’s account (9522) and the GL account (6480), combined with the conflating of funds for two separate projects, indicates a failure in accurate expense categorization and project tracking, undermining financial transparency.

According to the nature of the expense, this advance, LKR 100,000 should have been recorded in 6480 (IOC Athlete Career Program Outreach Workshop) and 6476 (NOC Website & Athletes Database).

- **Inappropriate Expenditures:**

The allocation of LKR 48,910 (48.91% of the total advance) to luxury and non-essential gift items, including for a non-project-related individual (Mrs. Milander), deviates from IOC funding objectives.

- **Risk of Non-Compliance:**

The lack of justification for these expenditures and the accounting discrepancy suggests weaknesses in internal controls, increasing the risk of errors, fraud, or non-compliance with donor requirements.

Further, we have identified the following parties as being involved in the payment voucher approval process.

Activity Name	Voucher No	Date	Amount (LKR)	Prepared by	Checked by	Authorized by	Approved by
NOC Website Development	July – 348	16/07/2015	100,000.00	R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal – Finance & Administration Manager	Mr.Maxwell De Silva- Hon. Secretary

Refer Annexure 04 for the supporting documents.

### 07. Unauthorized Processing of Payment Voucher

The Our investigation identified a payment voucher processed without the required signatures for "Checked by," "Certified by," and "Authorized / Approved by," containing only the preparer’s signature, in contravention of the National Olympic Committee of Sri Lanka’s (NOC SL) general financial procedures and approval hierarchy. The details of the voucher is as follows:



Activity Name	Voucher No	Date	Description	Amount (LKR)
6524C · Rio2016Olympic Game, Preparation	N/A	30/11/2015	Being payment for accommodation Exp of Judo Training Session in Slovenia for 3 weeks' time	98,699.25

The absence of the "Checked by," "Certified by," and "Authorized by" signatures on this voucher deviates from generally accepted internal control practices for financial transactions, which require multiple levels of approval to ensure accuracy and accountability.

Processing a payment voucher without the required authorizations indicates a breakdown in internal controls and oversight. It exposes the organization to risks of unauthorized or improper payments, financial mismanagement, and potential misuse of funds. It also undermines accountability and weakens the reliability of the approval process.

Please refer Annexure 07 for the supporting documents.

### 08 . Underpayment of Olympic Scholarship to Athlete

Our investigation identified a discrepancy in the distribution and recording of the Olympic Scholarship entitlement for athlete Mr. Niluka Karunaratne for the period January to April 2015.

The total Olympic Scholarship entitlement for Mr. Niluka Karunaratne for January to April 2015, as calculated using the exchange rate at the time funds were received by the NOCSL, amounted to LKR 791,809.47. However, the recorded payments to the athlete totaled LKR 780,000.00. resulting in a difference of LKR 11,890.47.

It is noted that this difference has not been accounted for in financial records. specifically, no exchange gain or loss has been recorded in reflect the variation between the received funds and the distributed amount. As a result, the unaccounted balance remains unexplained in the financial records.

The details of the payments are as follows:

Cheque No.	Date	Description	Amount (LKR)
741101	10/02/2015	Rio 2016 Interim Scholarship - January 2014 ( USD 1,500)	195,000.00
741132	02/03/2015	Rio 2016 Interim Scholarship - February 2015 ( USD 1,500)	195,000.00
741177	30/03/2015	Rio 2016 Interim Scholarship - March 2015 ( USD 1,500)	195,000.00



741242	11/05/2015	Rio 2016 Interim Scholarship - April 2015 (USD 1,500)	195,000.00
		Total	<b>780,000.00</b>

Please refer Annexure 11 for Supporting documents.

The underpayment of the athlete’s Olympic Scholarship and the absence of proper accounting for the difference indicate weaknesses in financial accuracy. This irregularity may lead to incomplete reporting of expenses, potential non-compliance with funding requirements, and reduced transparency in the handling of athlete support funds.

### 09. Inconsistent Descriptions in Payment Voucher and Supporting Documents

Our investigation identified a payment voucher where the description recorded in the original voucher does not match the details provided in the supporting documents. The details of the voucher are as follows:

Activity Name	Voucher No	Date	Description	Amount (LKR)
6454 · SAC 2015, Bindunuwewa	July – 344	14/07/2015	Reimbursement of fuel expenses for lecture’s vehicle, SAC 2015 Bindunuwewa.	10,000.00

The original voucher describes the payment as a reimbursement of fuel expenses for the lecturer’s vehicle for SAC 2015, Bindunuwewa. However, the attached supporting documents indicate the payment was for the reimbursement of fuel expenses for the President’s vehicle.

The inconsistency between the voucher description and supporting documents indicates weak documentation and review controls. It can lead to misclassification of expenses, reduced transparency, and potential misuse or misrepresentation of funds.

We have identified Following parties have involved in relevant to this payment voucher.



Activity Name	Voucher No	Date	Amount (LKR)	Prepared by	Checked by	Authorized by	Approved by
6454 · SAC 2015, Bindunuwewa	July – 344	14/07/2015	10,000.00	R.P Dinushika Thusankani Gunawardane - Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal – Finance & Administration Manager	Mr.Maxwell De Silva- Hon. Secretary

Please refer Annexure 08 for Supporting documents.

## 10. Discrepancies Between Voucher Amounts and Ledger Balances

Our investigation identified a payment voucher where the recorded amount does not correspond with the balance recorded in the general ledger, indicating a deficiency in the NOCSL financial record keeping practices.

The voucher records a payment of LKR 527,873.10 to Mr. R. Chamara Nuwan Dharmawardhana for the Continental Athlete Support Grant activity. However, the corresponding general ledger entry does not match this amount, reflecting an inconsistency in financial documentation. The cheque issued for the payment aligns with the amount entered in the accounting system, confirming the payment was processed as recorded in the system, but the ledger discrepancy indicates a failure in accurate reconciliation.

The details of the voucher are as follows:

Activity Name	Voucher No	Date	Description	Amount posted G/L (LKR)	Amount recorded on Voucher (LKR)	Difference
6432 · Continental Athlete S.Grant	April -172	29/04/2015	Mr. R. Chamara Nuwan Dharmawardhana	524,873.10	527,873.10	3,000.00

Please refer Annexure 10 for Supporting documents.

The discrepancy between the voucher amount and the general ledger balance indicates weaknesses in the reconciliation and review process. Such inconsistencies can lead to inaccurate financial reporting, hinder audit verification, and obscure the true financial position of the organization. It also increases the risk of undetected errors or potential misstatements in the accounts.



## RESPONSIBLE PARTIES

The responsible parties identified below have been determined on two grounds. Institutional responsibility arising from the constitutional roles held by the relevant office bearers of the NOCSL, and signatory based responsibility arising from the documentary involvement of individuals whose signatures appear on the respective payment vouchers.

Institutional responsibility has been attributed to the relevant office bearers solely on the basis of the constitutional obligations attached to their respective roles under the NOCSL Constitution (2005). Signatory based responsibility has been attributed to individuals whose signatures appear on the respective payment vouchers in the capacities of Preparer, Checker, Certifier, and Authorizing/Approving Officer.

- **Mr. Hemasiri Fernando – President**

Bears overarching institutional and oversight responsibility across all findings by virtue of his role as presiding officer of the Executive Committee. Under Article 13.1 and Article 13.10, the Executive Committee is entrusted with the control, supervision, and administration of the day-to-day business of the NOCSL and with ensuring that all disbursements are consistent with its objectives. No payment voucher bearing his signature has been identified in relation to any of the findings.

**Relevant Findings:**

His responsibility spans to all the findings as the presiding officer of the Executive Committee who is responsible for the control on the disbursement of funds as per Article 13.10 of the Constitution.

- **Mr. Maxwell de Silva – Hon. Secretary-General**

Bears institutional responsibility across multiple findings under Article 14.3, which requires the Secretary-General to maintain complete records of all business transacted and to give effect to all decisions of the General Assembly and Executive Committee. In addition, he is identified as a signatory on payment vouchers in several findings, where his accountability arises on both documentary and constitutional grounds.

**Relevant Findings:**

- Finding 02 – Batticaloa Tennis Court Development Project
- Finding 04 – Absence of Voucher Numbers in Payment Records.
- Finding 05 – Non-Compliance with Procurement Guidelines
- Finding 06 – Misallocation of Funds and Inappropriate Expenditures (Voucher No. 348).

In addition, it was observed that the Olympic Committee has not maintained Executive Committee meeting minutes for the relevant period



- **Mr. Gamini Jayasinghe – Treasurer**

Bears institutional responsibility across multiple findings under Articles 14.5 and 15.2, which place upon the Treasurer the obligation to maintain the cash book, ledger, and all supporting books of accounts, and to ensure that disbursements are effected only as directed by the Committee or the Executive Committee.

**Relevant Findings:**

- Finding 01 – Financial and Procedural Irregularities in the NOC Website and Athlete Database Project
- Finding 02 – Financial and Procedural Irregularities in the Batticaloa Tennis Court Development Project
- Finding 03 – Absence of Payment Vouchers in Documentation
- Finding 04 – Payment Vouchers Processed Without Sequential Voucher Numbers
- Finding 05 – Non-Compliance with Procurement Guidelines
- Finding 06 – Misallocation of Funds and Inappropriate Expenditures
- Finding 07 – Unauthorized Processing of Payment Voucher

- **Mr. Deva Henry – Vice President**

Bears responsibility across multiple findings on both documentary and constitutional grounds. He is identified as a signatory on several payment vouchers, and additionally bears constitutional responsibility under Article 14.5 and Article 15.3 as a constitutionally designated joint cheque signatory required to jointly authorize all payments drawn on NOCSL funds.

**Relevant Findings:**

- Finding 01 – Financial and Procedural Irregularities in the NOC Website and Athlete Database Project
- Finding 02 – Financial and Procedural Irregularities in the Batticaloa Tennis Court Development Project
- Finding 04 – Payment Vouchers Processed Without Sequential Voucher Numbers
- Finding 05 – Non-Compliance with Procurement Guidelines



- **Mr. S.K. Athula Jayalal – Finance & Administration Manager**

Identified as Authorizing Officer and/or Certifier across multiple payment vouchers examined in this report. His inclusion reflects his procedural involvement in the authorization and certification stages of the relevant transactions.

**Relevant Findings:**

- Finding 02 – Financial and Procedural Irregularities in the Batticaloa Tennis Court Development Project
- Finding 05 – Non-Compliance with Procurement Guidelines
- Finding 06 – Misallocation of Funds and Inappropriate Expenditures

- **Mr. H.M. Dinesh Krishantha – Accountant**

Identified as Checker across multiple payment vouchers examined in this report, and additionally as Preparer on the payment voucher dated 30/11/2015. His inclusion reflects his procedural involvement in the checking and preparation stages of the relevant transactions.

**Relevant Findings:**

- Finding 01 – Financial and Procedural Irregularities in the NOC Website and Athlete Database Project
- Finding 02 – Financial and Procedural Irregularities in the Batticaloa Tennis Court Development Project
- Finding 04 – Payment Vouchers Processed Without Sequential Voucher Numbers
- Finding 05 – Non-Compliance with Procurement Guidelines
- Finding 06 – Misallocation of Funds and Inappropriate Expenditures

- **Ms. R.P. Dinushika Thusankani Gunawardane – Assistant Accountant**

Identified as Preparer across multiple payment vouchers examined in this report. Her inclusion reflects her procedural role in the preparation of the relevant payment documentation only.



**Relevant Findings:**

- Finding 01 – Financial and Procedural Irregularities in the NOC Website and Athlete Database Project
- Finding 02 – Financial and Procedural Irregularities in the Batticaloa Tennis Court Development Project
- Finding 04 – Payment Vouchers Processed Without Sequential Voucher Numbers
- Finding 05 – Non-Compliance with Procurement Guidelines
- Finding 06 – Misallocation of Funds and Inappropriate Expenditures
- **Mr. Yuresh Maduranga – Assistant Accountant**

Identified as Preparer across multiple payment vouchers examined in this report. His inclusion reflects his procedural role in the preparation of the relevant payment documentation only.

**Relevant Findings:**

- Finding 01 – Financial and Procedural Irregularities in the NOC Website and Athlete Database Project
- Finding 04 – Payment Vouchers Processed Without Sequential Voucher Numbers
- Finding 05 – Non-Compliance with Procurement Guidelines

As requested by us, the Executive Board of NOCSL called for explanations from the relevant responsible parties, allowing a response period of two (02) weeks. Accordingly, responses have been received only from Mr. Maxwell de Silva and Mr. Hemasiri Fernando. No response has been received from Mr. Gamini Jayasinghe by NOCSL. Evidence of dispatch via registered post, together with the responses received, is provided in Annexure 13.

Further, we conducted interviews with Mr. H.M. Dinesh Krishantha and Mr. Yuresh Maduranga to confirm their respective roles during the relevant period.

We also requested NOCSL to facilitate interviews with other individuals who were involved solely in a signatory capacity, including Mr. S.K. Athula Jayalal and Ms. R.P. Dinushika Thusankani Gunawardane. However, as they are no longer employed at NOCSL, the Human Resource Division confirmed that contact details for these individuals are not available.

Please refer annexure 16 for the interview minutes and NOCSL Confirmation.



# RESTRICTIONS AND LIMITATIONS

## **1. Unavailability of Financial Policies and Guidelines**

We were not made available for the Donor Policies, Financial Policies and Guidelines for the year 2015. As a result, our review was limited to verifying expenditures against the available supporting documentation and the General Ledger records, without the ability to assess compliance with donor-specific or internal financial policy requirements.

## **2. Obsolescence of Historical Practices**

As the 2015 financial year occurred a decade ago, the operational and financial practices in place at that time have undergone significant changes. Consequently, formulating recommendations based on these outdated practices is deemed irrelevant, as they do not reflect current organizational procedures or compliance requirements.

## **3. Scope Limitation Due to Deficiencies in Financial Documentation.**

Our investigation identified significant deficiencies in the NOCSL financial documentation for 2015, limiting the investigation's ability to verify transactions totaling LKR 1,015,866.50.

## **4. Unavailability of Meeting minutes**

Our investigation was constrained by the unavailability of Executive Committee meeting minutes for the year 2015. As a result, we were unable to verify whether key financial decisions, approvals, and fund allocations were formally discussed and authorized.

## **5. Absence of Payment Vouchers in Documentation.**

During the document review, it was noted that certain payment vouchers were not available in the files provided. Specifically, for several transaction no corresponding payment vouchers could be to substantiate the entries recorded in the ledger or to facilitate reconciliation with the related bank entries.

This lack of supporting documentation hindered our ability to verify the authenticity and accuracy of the payment made. The absence of these payment vouchers raises concerns regarding the completeness of financial records and may indicate potential weaknesses in the internal control process related to financial documentation and record keeping.



During our review of the accounting records, it was noted that while certain transactions were posted to general ledger (G/L), the corresponding entries did not include adequate description or stated purpose. Failure to include clear description in G/L postings can lead to be misinterpretation of transactions, potential misclassification and increased risk of error or misstatement in financial reporting.

**6.The following payments were traced in the bank statement and match amounts in the ledger. However, the original supporting voucher could not be located during the investigation.**

During the investigation, several payments were successfully traced and matched between the bank statements and corresponding entries in the general ledger. However, despite this alignment the original supporting payment vouchers for this transaction could not be find for the review. The absence of these key supporting documents limits the ability to verify the nature and appropriateness of the expenditure.

Activity Name	Bank Date	Description	Amount (LKR)
6452 · Sports Admin. Course 2015	11/05/2015	Sport Administration Course 2015.	67,500.00
6452 · Sports Admin. Course 2015	08/06/2015	Fortune Entertainment(Pvt) Ltd	66,000.00
6452 · Sports Admin. Course 2015	08/06/2015	Fortune Entertainment(Pvt) Ltd	66,000.00
6452 · Sports Admin. Course 2015	08/06/2015	Fortune Entertainment(Pvt) Ltd	66,000.00
6452 · Sports Admin. Course 2015	08/06/2015	Fortune Entertainment(Pvt) Ltd	66,000.00
6454 · SAC 2015, Bindunuwewa	19/03/2015	Ms. Chalani Rekha	10,000.00
6456 · Olympic Day Run 2015	02/07/2015	Abaya Industries	163,300.00

**7.Donor Confirmations for the receipts were unavailable at the time of Investigation. Preventing the independent verification of the transactions.**

During the review of funds received and disbursed in 2015, it was observed that amounts totaling USD 24,985 (LKR 3,329,251) and USD 84,890(LKR 11,438,308) were recorded as receipts under the Batticaloa Tennis Development Project and general distributions from the Olympic Council of Asia. . In year 2015 fund has been received for Asian game 2014 & Asian Beach Game 2014 participation Subsidy total of 29,947 USD (LKR 3,970,972.20). Confirmation of the People’s Bank Fund receipts and donor confirmations were not available at the time of the investigation. However, donor confirmation for these receipts was not available at the time of investigation, which limits the ability to verify completeness and accuracy of the reported income from external sources. The absence of such confirmation from the donor represents a limitation in the investigation.



# ANNEXURES



## Annexure 01

### DETAILED SCOPE OF THE ASSIGNMENT AS PER LETTER OF ENGAGEMENT

We will conduct a forensic investigation on the funds received from the International Olympic Committee and the Olympic Committee of Asia, and their subsequent utilization covering the period from 01<sup>st</sup> January 2015 to 31<sup>st</sup> December 2024 to ensure the transparency and accountability in the management of funds received by NOCSL.

The following scope will be covered from the Forensic Investigation as agreed with the National Olympic Committee of Sri Lanka:

- ❖ We will verify the accuracy and completeness of all funds received from the IOC and OCA over the period from 01<sup>st</sup> January 2015 to 31<sup>st</sup> December 2024, tracing receipts against bank statements, official communications, and grant agreements.
- ❖ We will investigate and audit the expenditure of these funds to ensure alignment with intended purposes and adherence to NOCSL and donor policies, assessing the authenticity, approval process, and supporting documentation of expenses.
- ❖ We will highlight any discrepancies, irregularities, or instances of non-compliance in the financial management processes.
- ❖ We will provide actionable recommendations to enhance financial governance and controls.
- ❖ We will prepare a comprehensive forensic investigation report, issued in five separate reports covering the below periods:
  - 01<sup>st</sup> Report – Covering the year ends as of 31<sup>st</sup> December 2015 and 31<sup>st</sup> December 2016
  - 02<sup>nd</sup> Report – Covering the year ends as of 31<sup>st</sup> December 2017 and 31<sup>st</sup> December 2018
  - 03<sup>rd</sup> Report – Covering the year ends as of 31<sup>st</sup> December 2019 and 31<sup>st</sup> December 2020
  - 04<sup>th</sup> Report – Covering the year ends as of 31<sup>st</sup> December 2021 and 31<sup>st</sup> December 2022
  - 05<sup>th</sup> Report – Covering the year ends as of 31<sup>st</sup> December 2023 and 31<sup>st</sup> December 2024

The following steps will be followed during the course of work:

#### Step 01 – Planning:

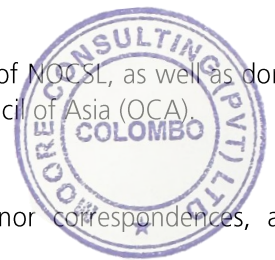
- ❖ Obtain an understanding of the organizational structure, policies, and procedures of NOCSL, as well as donor conditions set by the International Olympic Committee (IOC) and the Olympic Council of Asia (OCA).

#### Step 02 – Data Collection and Document Review:

- ❖ Collect all relevant financial records, bank statements, grant agreements, donor correspondences, and expenditure records relating to IOC and OCA funds.
- ❖ Review donor guidelines, grant agreements, and NOCSL policies to establish the compliance framework.
- ❖ Obtain supporting documents such as payment vouchers, receipts, invoices, and procurement records.

#### Step 03 – Verification of Receipts:

- ❖ Trace and verify all receipts of funds from IOC and OCA against bank statements and official communications.
- ❖ Confirm the accuracy and completeness of recorded receipts in the accounting system.
- ❖ Cross-check fund receipts with grant agreements and expected disbursements from donors.



**Step 04 – Expenditure Analysis:**

- ❖ Analyze expenditure records to ensure funds were spent in alignment with the intended purposes and donor/NOCSL policies.
- ❖ Assess authenticity, approval process, and supporting documentation.
- ❖ Identify any unapproved, unsupported, or ineligible expenses.

**Step 05 – Identification of Anomalies and Non-Compliance:**

- ❖ Examine financial records for potential irregularities, misstatements, or anomalies.
- ❖ Detect any instances of non-compliance with donor conditions or NOCSL's internal controls.
- ❖ Investigate any flagged transactions or discrepancies for further clarification.

**Step 06 – Stakeholder Interviews (If necessary):**

- ❖ Conduct interviews with key personnel involved in financial management, grant administration, and decision-making.
- ❖ Clarify observations, obtain explanations for irregularities, and understand the internal control environment.

**Step 07 – Analysis and Evaluation:**

- ❖ Summarize findings based on data review and interviews.
- ❖ Evaluate the adequacy of internal controls, financial governance, and accountability mechanisms.
- ❖ Assess the impact of any identified anomalies or non-compliance.

**Step 08 – Recommendations Development:**

- ❖ Formulate actionable recommendations to strengthen financial controls, improve governance, and mitigate future risks.

**Note:** All the procedures stated above will be performed to the scope agreed with NOCSL. The assignment will involve 100% verification of transactions, with monthly transactions estimated at 70–100, and system access will be provided as required.



## Annexure 02

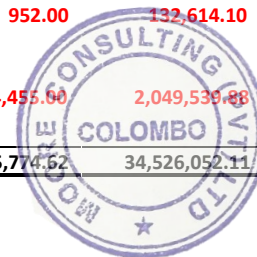
### Annexure 02.1

#### Total Funds received from IOC and OCA During the year 2015

	Date	Bank Name	Bank Account	Description	Amount received as Per Confirmation (USD)	Amount received as Per Confirmation (LKR)
<b>International Olympic Committee</b>						
1	19/01/2015	Commercial Bank	1030006065	<b>Development of national sports structure in sailing 2014</b>	22,500.00	2,949,554.24
				<b>Rio 2016 interim Scholarship - December 2014 (USD 4000)</b>	4,000.00	524,365.20
					<b>26,500.00</b>	<b>3,473,919.44</b>
2	26/01/2015	Commercial Bank	1030006065	<b>Olympic scholarship for athletes .Rio 2016</b>		
				Niluka Karunaratna	6,000.00	791,809.47
				Sudesh Peris	4,000.00	527,872.99
				Chamara Milinda	4,000.00	527,872.99
				Chandrika Subahashini	4,000.00	527,872.98
				Chamara Nuwan Dharmawardhana	4,000.00	527,872.98
					<b>22,000.00</b>	<b>2,903,301.41</b>
3	10/03/2015	Commercial Bank	1030006065	<b>SRI -olympic education, culture and legacy - 2014 NOA session-balance payment</b>	<b>3,000.00</b>	<b>392,925.37</b>
4	15/04/2015	Commercial Bank	1030006065	<b>Advanced for 2015 projects.(Hokey)</b>	<b>18,300.00</b>	<b>2,421,830.13</b>
5	23/04/2015	Commercial Bank	1030006065	<b>Technical course for coaches in table tennis 2015</b>	3,863.00	509,112.00
				<b>Regional course for coaches in tennis 2015</b>	2,500.00	329,479.91
					<b>6,363.00</b>	<b>838,591.91</b>
6	05/05/2015	Commercial Bank	1030006065	<b>IOC women and sports leadership seminar</b>	<b>1,700.00</b>	<b>224,507.00</b>
7	28/05/2015	Commercial Bank	1030006065	<b>Olympic scholarship for athletes .Rio 2016</b>		
				Niluka Karunaratna	6,000.00	811,006.69
				Sudesh Peris	4,000.00	540,671.13
				Chamara Milinda	4,000.00	540,671.13
				Chandrika Subahashini	4,000.00	540,671.13
				Chamara Nuwan Dharmawardhana	4,000.00	540,671.13
					<b>22,000.00</b>	<b>2,973,691.21</b>
				<b>IOA - 13th Joint international session for presidents, Directors of NOA and official of NOCs</b>	<b>705.00</b>	<b>95,293.29</b>
					<b>22,705.00</b>	<b>3,068,984.50</b>
8	04/06/2015	Commercial Bank	1030006065	<b>Administrative subsidy</b>	<b>40,000.00</b>	<b>5,291,083.15</b>



9	08/06/2015	Commercial Bank	1030006065	Cost of Air Tickets -Mr.Hemasiri Fernando,Mr.Deva Henry	3,187.36	418,711.26
10	22/06/2015	Commercial Bank	1030006065	Program of Olympic scholarships for coaches 2015	719.00	92,502.43
11	25/06/2015	Commercial Bank	1030006065	Technical course for coaches in boxing 2015	5,732.00	755,407.91
12	20/07/2015	Commercial Bank	1030006065	Sport administration course Bangladesh 4th advanced management course	750.00 3,750.00	98,734.62 493,673.08
					4,500.00	592,407.70
13	09/07/2015	Commercial Bank	1030006065	Technical course for coaches in shooting 2015	5,496.00	723,083.37
14	05/08/2015	Commercial Bank	1030006065	Flight Ticket reimbursement at ending the Commonwealth Games Durb an 2022 Inbound Site visit RFB Ot0 9001507310171	1,577.26	208,027.18
15	14/08/2015	Commercial Bank	1030006065	Indian Olympic Association	1,538.00	202,872.50
16	11/09/2015	Commercial Bank	1030006065	NOC Management initiative - Implementation of website and Athlete database	22,500.00	3,074,220.66
				Day Run	3,000.00	409,896.09
					25,500.00	3,484,116.75
17	02/10/2015	Commercial Bank	1030006065	SRI - Olympic games subsidy - chef de mission seminar held in Rio from 16- 21 august 2015.	3,241.00	444,392.48
18	29/10/2015	Commercial Bank	1030006065	SRI-IOA 55th session for young participants - reimbursement of the airfare fees for 2 delegates	658.00	87,490.39
19	30/11/2015	Commercial Bank	1030006065	Advanced payment for technical course for coaches in Equestrain 2015	5,651.00	789,769.48
20	18/11/2015	Commercial Bank	1030006065	Scholarship Rio 2016		
				Niluka Karunaratna	6,000.00	842,162.17
				Sudesh Peris	4,000.00	561,442.00
				Chamara Milinda	4,000.00	561,442.00
				Chandrika Subahashini	4,000.00	561,442.00
				Chamara Nuwan Dharmawardhana	4,000.00	561,442.00
					22,000.00	3,087,930.17
21	19/12/2015	Commercial Bank	1030006065	TOP VIII program	20,000.00	2,842,043.60
22	14/12/2015	Commercial Bank	1030006065	Reimbursement of airfare to national Olympic committee	952.00	132,614.10
23	29/12/2015	Commercial Bank	1030006065	Olympic education, culture and legacy - south Asian region Olympic academy - budget payment.	14,455.00	2,049,539.88
Total Funds Received From IOC					255,774.52	34,526,052.11



**Olympic Council of Asia**

1	19/02/2015	Peoples Bank	796-4-021-2-0004580	<b>Batticoloa Tennis Development Project</b>	<b>24,985.00</b>	<b>3,329,251.25</b>
2	22/05/2015	Peoples Bank	796-4-021-2-0004580	<b>Annual grant for Federation 5,400,000 7&amp; Annual Administration Subsidy 6,038,308</b>	<b>84,980.00</b>	<b>11,438,308.00</b>
3	13/01/2015	Peoples Bank	796-4-021-2-0004580	<b>Asian Game 2014 &amp; Asian Beach Game 2014,Participation Subsidy</b>	<b>29,947.00</b>	<b>3,970,972.20</b>
Total Funds Received From OCA					<b>139,912.00</b>	<b>18,738,531.45</b>
<b>Total Funds Received From IOC &amp; OCA</b>					<b>395,686.62</b>	<b>53,264,583.56</b>



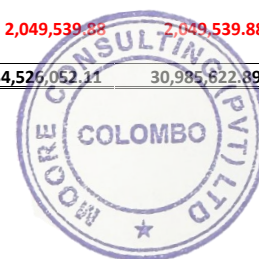
## Annexure 2.1

IOC &amp; OCA funds received in 2015 and their utilization During the Year.

	Date	Bank Name	Bank Account	Description	Amount received as Per Confirmation (USD)	Amount received as Per Confirmation (LKR)	Utilization as per G/L records 2015 year (LKR)	Balance (LKR)	Fund received From
<b>International Olympic Committee</b>									
1	19/01/2015	Commercial Bank	1030006065	<b>Development of national sports structure in sailing 2014</b>	22,500.00	2,949,554.24	2,695,377.50		International Olympic Committee
				<b>Rio 2016 interim Scholarship - December 2014 (USD 4000)</b>	4,000.00	524,365.20	524,365.20		
					<b>26,500.00</b>	<b>3,473,919.44</b>	<b>3,219,742.70</b>	<b>254,176.74</b>	
2	26/01/2015	Commercial Bank	1030006065	<b>Olympic scholarship for athletes .Rio 2016</b>					Olympic Solidarity
				Niluka Karunaratna	6,000.00	791,809.47	780,000.00		
				Sudesh Peris	4,000.00	527,872.99	527,873.10		
				Chamara Milinda	4,000.00	527,872.99	527,873.10		
				Chandrika Subahashini	4,000.00	527,872.98	527,873.10		
				Chamara Nuwan Dharmawardhana	4,000.00	527,872.98	524,873.10		
					<b>22,000.00</b>	<b>2,903,301.41</b>	<b>2,888,492.40</b>	<b>14,809.01</b>	
3	10/03/2015	Commercial Bank	1030006065	<b>SRI -Olympic education, culture and legacy - 2014 NOA session-balance payment</b>	<b>3,000.00</b>	<b>392,925.37</b>	<b>392,925.37</b>	-	Olympic Solidarity
4	15/04/2015	Commercial Bank	1030006065	<b>Advanced for 2015 projects.(Hokey)</b>	<b>18,300.00</b>	<b>2,421,830.13</b>	-	<b>2,421,830.13</b>	International Olympic Committee
5	23/04/2015	Commercial Bank	1030006065	<b>Technical course for coaches in table tennis 2015</b>	3,863.00	509,112.00	509,112.00	-	Olympic Solidarity
				<b>Regional course for coaches in tennis 2015</b>	2,500.00	329,479.91	329,479.91		Olympic Solidarity
					<b>6,363.00</b>	<b>838,591.91</b>	<b>838,591.91</b>	-	
6	05/05/2015	Commercial Bank	1030006065	<b>IOC women and sports leadership seminar</b>	<b>1,700.00</b>	<b>224,507.00</b>	<b>224,507.00</b>	-	International Olympic Committee
7	28/05/2015	Commercial Bank	1030006065	<b>Olympic scholarship for athletes .Rio 2016</b>					International Olympic Committee
				Niluka Karunaratna	6,000.00	811,006.69	810,826.69		
				Sudesh Peris	4,000.00	540,671.13	540,671.13		
				Chamara Milinda	4,000.00	540,671.13	540,671.13		
				Chandrika Subahashini	4,000.00	540,671.13	540,671.13		
				Chamara Nuwan Dharmawardhana	4,000.00	540,671.13	540,671.13		
					<b>22,000.00</b>	<b>2,973,691.21</b>	<b>2,973,511.21</b>	<b>180.00</b>	
				<b>IOA - 13th Joint international session for presidents, Directors of NOA and official of NOCs</b>	<b>705.00</b>	<b>95,293.29</b>	<b>95,293.29</b>	-	International Olympic Committee
					<b>22,705.00</b>	<b>3,068,984.50</b>	<b>3,058,804.50</b>	<b>180.00</b>	
8	04/06/2015	Commercial Bank	1030006065	<b>Administrative subsidy</b>	<b>40,000.00</b>	<b>5,291,083.15</b>	<b>5,291,083.15</b>	-	International Olympic Committee



9	08/06/2015	Commercial Bank	1030006065	Cost of Air Tickets -Mr.Hemasiri Fernando,Mr.Deva Henry	3,187.36	418,711.26	418,711.26	-	Chinese Taipei Olympic Committee
10	22/06/2015	Commercial Bank	1030006065	Program of Olympic scholarships for coaches 2015	719.00	92,502.43	92,502.43	-	International Olympic Committee
11	25/06/2015	Commercial Bank	1030006065	Technical course for coaches in boxing 2015	5,732.00	755,407.91	566,556.00	188,851.91	Olympic Solidarity
12	20/07/2015	Commercial Bank	1030006065	Sport administration course Bangladesh	750.00	98,734.62	98,734.62		Olympic Solidarity
				4th advanced management course	3,750.00	493,673.08	493,673.08		Olympic Solidarity
					4,500.00	592,407.70	592,407.70	-	
13	09/07/2015	Commercial Bank	1030006065	Technical course for coaches in shooting 2015	5,496.00	723,083.37	29,700.00	693,383.37	Olympic Solidarity
14	05/08/2015	Commercial Bank	1030006065	Flight Ticket reimbursement at ending the Commonwealth Games Durb an 2022 Inbound Site visit RFB Ot0 9001507310171	1,577.26	208,027.18	208,027.18	-	CO NOCSA HOUSE
15	14/08/2015	Commercial Bank	1030006065	Indian Olympic Association	1,538.00	202,872.50	202,872.50	-	Indian Olympic Association
16	11/09/2015	Commercial Bank	1030006065	NOC Management initiative - Implementation of website and Athlete database	22,500.00	3,074,220.66	3,198,042.07	(123,821.41)	Olympic Solidarity
				Day Run	3,000.00	409,896.09	409,896.09		Olympic Solidarity
					25,500.00	3,484,116.75	3,607,938.16	(123,821.41)	
17	02/10/2015	Commercial Bank	1030006065	SRI - Olympic games subsidy - chef de mission seminar held in Rio from 16- 21 august 2015.	3,241.00	444,392.48	444,392.48	-	Olympic Solidarity
18	29/10/2015	Commercial Bank	1030006065	SRI-IOA 55th session for young participants - reimbursement of the airfare fees for 2 delegates	658.00	87,490.39	87,490.39		Olympic Solidarity
19	30/11/2015	Commercial Bank	1030006065	Advanced payment for technical course for coaches in Equestrain 2015	5,651.00	789,769.48	698,750.00	91,019.48	Olympic Solidarity
20	18/11/2015	Commercial Bank	1030006065	Scholarship Rio 2016 Niluka Karunaratna	6,000.00	842,162.17	842,162.17		
				Sudesh Peris	4,000.00	561,442.00	561,442.00		
				Chamara Milinda	4,000.00	561,442.00	561,442.00		
				Chandrika Subahashini	4,000.00	561,442.00	561,442.00		
				Chamara Nuwan Dharmawardhana	4,000.00	561,442.00	561,442.00		
					22,000.00	3,087,930.17	3,087,930.17	-	Olympic Solidarity
21	19/12/2015	Commercial Bank	1030006065	TOP VIII program	20,000.00	2,842,043.60	2,842,043.60	-	International Olympic Committee
22	14/12/2015	Commercial Bank	1030006065	Reimbursement of airfare to national Olympic committee	952.00	132,614.10	132,614.10	-	Indian Olympic Association
23	29/12/2015	Commercial Bank	1030006065	Olympic education, culture and legacy - south Asian region Olympic academy - budget payment.	14,455.00	2,049,539.88	2,049,539.88	-	Olympic Solidarity
Total IOC Funds Received & Utilized during the year					255,774.62	34,526,052.11	30,985,622.89	3,540,429.22	



**Olympic Council of Asia**

1	19/02/2015	Peoples Bank	796-4-021-2-0004580	Batticaloa Tennis Development Project	24,985.00	3,329,251.25	3,329,251.25	-	Olympic Council of Asia
2	22/05/2015	Peoples Bank	796-4-021-2-0004580	Annual grant for Federation 5,400,000 7& Annual Administration Subsidy 6,038,308	84,980.00	11,438,308.00	11,438,308.00		CU-Olympic Council of Asian
3	13/01/2015	Peoples Bank	796-4-021-2-0004580	Asian Game 2014 & Asian Beach Game 2014,Participation Subsidy	29,947.00	3,970,972.20	3,970,972.20		CU-Olympic Council of Asian
Total OCA Funds Received & Utilized during the year					139,912.00	18,738,531.45	18,738,531.45	-	
<b>Total Funds Received &amp; Utilized during the year</b>					<b>395,686.62</b>	<b>53,264,583.56</b>	<b>49,724,154.34</b>	<b>3,540,429.22</b>	



## Annexure 2.3

## IOC &amp; OCA fund received in 2015 and their utilization During the Year and in the subsequent year

	Date	Bank Name	Bank Account	Description	Amount received as Per Confirmation (USD)	Amount received as Per Confirmation (LKR)	Utilization as per G/L records (LKR)	Balance (LKR)	Fund received From
<b>International Olympic Committee</b>									
1	19/01/2015	Commercial Bank	1030006065	<b>Development of national sports structure in sailing 2014</b>	22,500.00	2,949,554.24	2,695,377.50		International Olympic Committee
				<b>Rio 2016 interim Scholarship - December 2014 (USD 4000)</b>	4,000.00	524,365.20	524,365.20		
					<b>26,500.00</b>	<b>3,473,919.44</b>	<b>3,219,742.70</b>	<b>254,176.74</b>	
2	26/01/2015	Commercial Bank	1030006065	<b>Olympic scholarship for athletes .Rio 2016</b>					Olympic Solidarity
				Niluka Karunaratna	6,000.00	791,809.47	780,000.00		
				Sudesh Peris	4,000.00	527,872.99	527,873.10		
				Chamara Milinda	4,000.00	527,872.99	527,873.10		
				Chandrika Subahashini	4,000.00	527,872.98	527,873.10		
				Chamara Nuwan Dharmawardhana	4,000.00	527,872.98	524,873.10		
					<b>22,000.00</b>	<b>2,903,301.41</b>	<b>2,888,492.40</b>	<b>14,809.01</b>	
3	10/03/2015	Commercial Bank	1030006065	<b>SRI -Olympic education, culture and legacy - 2014 NOA session-balance payment</b>	<b>3,000.00</b>	<b>392,925.37</b>	<b>392,925.37</b>	-	Olympic Solidarity
4	15/04/2015	Commercial Bank	1030006065	<b>Advanced for 2015 projects.(Hokey)</b>	<b>18,300.00</b>	<b>2,421,830.13</b>	<b>2,421,830.13</b>	-	International Olympic Committee
5	23/04/2015	Commercial Bank	1030006065	<b>Technical course for coaches in table tennis 2015</b>	3,863.00	509,112.00	509,112.00	-	Olympic Solidarity
				<b>Regional course for coaches in tennis 2015</b>	2,500.00	329,479.91	329,479.91		Olympic Solidarity
					<b>6,363.00</b>	<b>838,591.91</b>	<b>838,591.91</b>	-	
6	05/05/2015	Commercial Bank	1030006065	<b>IOC women and sports leadership seminar</b>	<b>1,700.00</b>	<b>224,507.00</b>	<b>224,507.00</b>	-	International Olympic Committee
7	28/05/2015	Commercial Bank	1030006065	<b>Olympic scholarship for athletes .Rio 2016</b>					International Olympic Committee
				Niluka Karunaratna	6,000.00	811,006.69	810,826.69		
				Sudesh Peris	4,000.00	540,671.13	540,671.13		
				Chamara Milinda	4,000.00	540,671.13	540,671.13		
				Chandrika Subahashini	4,000.00	540,671.13	540,671.13		
				Chamara Nuwan Dharmawardhana	4,000.00	540,671.13	540,671.13		
					<b>22,000.00</b>	<b>2,973,691.21</b>	<b>2,973,511.21</b>	<b>180.00</b>	
				<b>IOA - 13th Joint international session for presidents, Directors of NOA and official of NOCs</b>	<b>705.00</b>	<b>95,293.29</b>	<b>95,293.29</b>	-	International Olympic Committee
					<b>22,705.00</b>	<b>3,068,984.50</b>	<b>3,068,804.50</b>	<b>180.00</b>	



8	04/06/2015	Commercial Bank	1030006065	<b>Administrative subsidy</b>	<b>40,000.00</b>	<b>5,291,083.15</b>	<b>5,291,083.15</b>	-	International Olympic Committee
9	08/06/2015	Commercial Bank	1030006065	<b>Cost of Air Tickets -Mr.Hemasiri Fernando,Mr.Deva Henry</b>	<b>3,187.36</b>	<b>418,711.26</b>	<b>418,711.26</b>	-	Chinese Taipei Olympic Committee
10	22/06/2015	Commercial Bank	1030006065	<b>Program of Olympic scholarships for coaches 2015</b>	<b>719.00</b>	<b>92,502.43</b>	<b>92,502.43</b>	-	International Olympic Committee
11	25/06/2015	Commercial Bank	1030006065	<b>Technical course for coaches in boxing 2015</b>	<b>5,732.00</b>	<b>755,407.91</b>	<b>755,407.91</b>	-	Olympic Solidarity
12	20/07/2015	Commercial Bank	1030006065	<b>Sport administration course Bangladesh</b>	750.00	98,734.62	98,734.62		Olympic Solidarity
				<b>4th advanced management course</b>	3,750.00	493,673.08	493,673.08		Olympic Solidarity
					<b>4,500.00</b>	<b>592,407.70</b>	<b>592,407.70</b>	-	
13	09/07/2015	Commercial Bank	1030006065	<b>Technical course for coaches in shooting 2015</b>	<b>5,496.00</b>	<b>723,083.37</b>	<b>723,083.37</b>	-	Olympic Solidarity
14	05/08/2015	Commercial Bank	1030006065	<b>Flight Ticket reimbursement at ending the Commonwealth Games Durb an 2022 Inbound Site visit RFB Ot0 9001507310171</b>	<b>1,577.26</b>	<b>208,027.18</b>	<b>208,027.18</b>	-	CO NOCSA HOUSE
15	14/08/2015	Commercial Bank	1030006065	<b>Indian Olympic Association</b>	<b>1,538.00</b>	<b>202,872.50</b>	<b>202,872.50</b>	-	Indian Olympic Association
16	11/09/2015	Commercial Bank	1030006065	<b>NOC Management initiative - Implementation of website and Athlete database</b>	22,500.00	3,074,220.66	3,198,042.07	(123,821.41)	Olympic Solidarity
				<b>Day Run</b>	3,000.00	409,896.09	409,896.09		Olympic Solidarity
					<b>25,500.00</b>	<b>3,484,116.75</b>	<b>3,607,938.16</b>	<b>(123,821.41)</b>	
17	02/10/2015	Commercial Bank	1030006065	<b>SRI - Olympic games subsidy - chef de mission seminar held in rio from 16- 21 august 2015.</b>	<b>3,241.00</b>	<b>444,392.48</b>	<b>444,392.48</b>	-	Olympic Solidarity
18	29/10/2015	Commercial Bank	1030006065	<b>SRI-IOA 55th session for young participants - reimbursement of the airfare fees for 2 delegates</b>	<b>658.00</b>	<b>87,490.39</b>	<b>87,490.39</b>		Olympic Solidarity
19	30/11/2015	Commercial Bank	1030006065	<b>Advanced payment for technical course for coaches in Equestrain 2015</b>	<b>5,651.00</b>	<b>789,769.48</b>	<b>789,769.48</b>	-	Olympic Solidarity
20	18/11/2015	Commercial Bank	1030006065	<b>Scholarship Rio 2016</b>					
				Niluka Karunarithna	6,000.00	842,162.17	842,162.17		
				Sudesh Peris	4,000.00	561,442.00	561,442.00		
				Chamara Milinda	4,000.00	561,442.00	561,442.00		
				Chandrika Subahashini	4,000.00	561,442.00	561,442.00		
				Chamara Nuwan Dharmawardhana	4,000.00	561,442.00	561,442.00		
					<b>22,000.00</b>	<b>3,087,930.17</b>	<b>3,087,930.17</b>	-	Olympic Solidarity
21	19/12/2015	Commercial Bank	1030006065	<b>TOP VIII program</b>	<b>20,000.00</b>	<b>2,842,043.60</b>	<b>2,842,043.60</b>	-	International Olympic Committee
22	14/12/2015	Commercial Bank	1030006065	<b>Reimbursement of airfare to national Olympic committee</b>	<b>952.00</b>	<b>132,614.10</b>	<b>132,614.10</b>	-	Indian Olympic Association
23	29/12/2015	Commercial Bank	1030006065	<b>Olympic education, culture and legacy - south Asian region Olympic academy - budget payment.</b>	<b>14,455.00</b>	<b>2,049,539.88</b>	<b>2,049,539.88</b>	-	Olympic Solidarity
					<b>255,774.62</b>	<b>34,526,052.11</b>	<b>34,380,707.77</b>	<b>145,344.34</b>	



**Asia Olympic Council**

1	19/02/2015	Peoples Bank	796-4-021-2-0004580	Batticaloa Tennis Development Project	24,985.00	3,329,251.25	3,329,251.25	-	Olympic Council of Asia
2	22/05/2015	Peoples Bank	796-4-021-2-0004580	Annual grant for Federation 5,400,000 7& Annual Administration Subsidy 6,038,308	84,980.00	11,438,308.00	11,438,308.00		CU-Olympic Council of Asian
3	13/01/2015	Peoples Bank	796-4-021-2-0004580	Asian Game 2014 & Asian Beach Game 2014,Participation Subsidy	29,947.00	3,970,972.20	3,970,972.20		CU-Olympic Council of Asian
					<u>139,912.00</u>	<u>18,738,531.45</u>	<u>18,738,531.45</u>	-	
<b>Total Fund Received From IOC &amp; AOC</b>					<u>395,686.62</u>	<u>53,264,583.56</u>	<u>53,119,239.22</u>	<u>145,344.34</u>	



## Annexure 03

### Utilization of Funds for National Olympic Committee Website and Athlete Database

#### Annexure 03. 1- Olympic Solidarity Funds Confirmation Letter



Mr Maxwell DE SILVA  
Secretary General  
National Olympic Committee of  
Sri Lanka  
No. 100/9 F  
Independence Avenue  
Colombo 7  
Sri Lanka

Ref. scel  
By e-mail only

Lausanne, 25<sup>th</sup> August 2015

#### **NOC Management Initiative – Implementation of Website and Athlete Database**

Dear Secretary General,

We are following up on your NOC application for the implementation of a website and athlete management IT solution and thank you for providing us with additional information on the system.

After analysis of your project, we are pleased to inform you that a special budget of **USD 30,000** has been allocated to your NOC, taking into account the scope of the project and the budget submitted.

We will instruct our bank to transfer the amount of **USD 22,500** into your NOC's bank account, which represents 75% of the total budget. The balance payment will be sent upon receipt of the corresponding technical and financial reports.

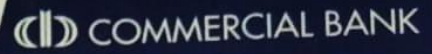
We wish you a successful implementation of this initiative and look forward to hearing about its results.

Best regards,

Angélica Castro  
Project Manager  
NOC Management Programmes

cc. Joanna Zipser-Graves  
Head of NOC Management Programmes





BR/ BRANCH: TRAVEL& NRFC DATE: 11.09.2015 IR-USD15091540 Credit Advice

We confirm having effected payment, as under, by crediting your account 1030006065

Please notify and pay/credit

**Amount Received**  
 Currency: USD Amount: 25,479.83  
 TWENTY FIVE THOUSAND FOUR HUNDRED AND SEVENTY NINE USD 83/100

Be Beneficiary (full name and address)

Details of Payment/Special Instruction

1/ NATIONAL OLYMPIC COMMITTEE  
 I/ 100/9F  
 C/ INDEPENDENCE AVENUE  
 COLOMBO 07

69641  
 69482

By order of (full name and address)  
 /CH4104835016924042001  
 1/C.I.O. COMITE INTERNAT.OLYMPIQUE  
 1/SOLIDARITE OLYMPIQUE  
 2/VILLA MON REPOS, PARC MON-REPOS 1  
 3/CH/1001 LAUSANNE

Original Amount: USD 25,500.00  
 Foreign Bank Charges: USD 20.17  
 Exchange Rate: 136.750000000  
 Amount Received: USD 25,479.83  
 Less Our Commission: LKR 250.00  
 Net Amount: LKR 3,484,116.75

THIS IS A COMPUTER GENERATED ADVICE AND DOES NOT REQUIRE MANUAL SIGNATURE.

A DUPLICATE WILL NOT BE ISSUED UNDER ANY CIRCUMSTANCE.

website. 22500/- 3074.26  
 Day Run 3000/- 409.83  
 136/63 3484,116.75



Commercial Bank of Ceylon PLC (Reg No. PQ 116), Foreign Branch

Commercial House, No. 21, Sir Razik Fareed Mawatha, P.O. Box 853, Colombo 01, Sri Lanka.

Tel: +94 (0) 11 4 486 000, 2 336 700, 2 445 010, 2 430 420, 4 792 000 Fax: +94 (0) 11 2 449 889 E-mail: email@combank.net

Information Centre: + 94 (0)11 2 353 333, 7 353 333 Telebanking: 2 336 633 Telex: 21520, 21898 Website: www.combank.lk SWIFT Code: CCEYLK LX

Annexure 03.3- First Payment Voucher



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V / NO :
NAME & ADDRESS OF THE PAYEE	UTS NA INC	DATE :	13/10/2015	
CHEQUE DRAWN IN FAVOUR OF	UTS NA INC	BANK :	Peop	
		CHQ NO :	RFC/2015/17	
DESCRIPTION		A/C Code	Amount	
1st Advance payment for - NOC Management Initiative, Website and Athlete Database.		6476	15,000.00	
			Rs 2 114 528 38	
Amounts in Word: **Fifteen Thousand Only**			USD	15,000.00
			Rs 2 114 528 38	
<u>Prepared by</u>	<u>Checked by</u>			
<u>Authorised by</u>	<u>Approved by</u>	<u>Certified by</u>		
<u>President / Secretary General</u>	<u>Vice President / Secretary General</u>	<u>Treasurer / Finance Manager</u>		

Received the above Cheque / Cash of ..... only

Name : .....

ID No: .....

Date & Signature

ending of prev  
account  
10/13

10/13/1

Annexure 03.4 - Second Payment Voucher



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>	V/NO :	
NAME & ADDRESS OF THE PAYEE	UTS NA INC		DATE :	31/12/2015
CHEQUE DRAWN IN FAVOUR OF	UTS NA INC		BANK :	Peop
			CHQ NO :	RFC/2015/22

DESCRIPTION	A/C Code	Amount
Being Release Balance Payment of SUD 7,500 to Mr. Charles Milandar for Website & Athlete Data Base	6476	\$ 7,500.00

Amounts in Word: **\*\*Seven Thousand Five Hundred Only\*\*** \$ 7,500.00  
1,083,513.69

<u>Prepared by</u>	<u>Checked by</u>	
<i>[Signature]</i>	<i>[Signature]</i>	
<u>Authorised by</u>	<u>Approved by</u>	
<i>[Signature]</i>		
<u>President / Secretary General</u>	<u>Vice President / Secretary General</u>	<u>Treasurer / Finance Manager</u>

Received the above Cheque / Cash of .....only  
 Name : .....  
 ID No: ..... Date & Signature



UTSNA  
132 West 36th St.  
New York, NY 10018

# Invoice

Date	Invoice #
4/4/2015	16789001

Bill To
Sri Lanka Olympic Committee "Olympic Hou100/9F, Independence Avenue, Colombo 07, Sri Lanka

Terms
Due on receipt

Item Code	Qty	Description	Price Each	Amount
Contract Service	1	1. DAILY SPORTS & DIGITAL SECTIONS.  2. ATHLETES MANAGEMENT SYSTEM 1. Athletes Module (Database), 2. Reporting module and results (digital memories), 3. Financial Support Module (financial aid), 4. Medical Module (athletes health records), 5. Auxiliary Module and Documents (documents pertaining to athletes).  3. OLYMPIC INFO. Based on the need to have a unique database of the National Olympic Committee, and to have the information of the athletes who will represent a National Olympic Committee, it has becomes necessary to concentrate the above mentioned information on a system where it is possible to obtain rapid, exact, and reliable form of information of the athletes and of the National Olympic Committee so that the existing processes are documented in a robust database for the good functioning of the management of the Sri Lanka Olympic Committee. The Web information system will include athletes, events, calendar, results, records, medals, biographies and news, easily accessible.	90,000.00	90,000.00
Donation		Donation to the Sri Lanka Olympic Committee for 50% of the value of the product.	-45,000.00	-45,000.00

Thank you for your business.

<b>SUBTOTAL</b>	USD 45,000.00
<b>Sales Tax (18.0%)</b>	USD 8,100.00
<b>Total US\$</b>	USD 53,100.00



*[Signature]*  
Received

*[Signature]*  
UTSNA

132 West 36th St.  
New York, NY 10018  
Phone 718-360-8484 Fax. 718-360-8484

**MAXWELL DE SILVA**  
Secretary General  
NATIONAL OLYMPIC COMMITTEE  
SRI LANKA

**APPLICATION FOR** Customer Copy

Currency Notes / Travellers Cheques / Drafts / Telegraphic Transfers OR Fund Transfers from FC A/C s

OLYMPIC COM  
RESIDENCE AVENUE,  
COLOMBO 07

OVERSEAS CUSTOMER SERVICES  
NO. 59, D.R. WIJEWARDANE MAWATHA  
COLOMBO-10, SRI LANKA.  
TEL. 2332746, 2446409  
FAX. 2332753  
14Oct2015

Our Ref: 796-09-02-00060608-7

Please issue : a Draft  TCs  Currency Notes  TT  Transfer Funds in LKR  as follows :

**Purpose :** Travel  Education  Capital Transfers  Imports  Other : .....

**Details of Applicant**

(1) Name in Full : National Olympic Committee of Sri Lanka

(2) Address : 108/97 Independence Avenue Colombo 07

(3) Telephone No. : 2684470

(4) Income Tax / V. A. T. No. : 927804-26

(5) NIC No. : ..... Passport No. : ..... Air Ticket No. : .....

Issue Date : 14/10/15 Country of Issue : .....

**Payment Type :**  Cash  Cheque  Debit my Account No. : 7964-021-2-0006580

As per the Instructions of your Letter Dated : .....

**Currency Type** LUSD **Amount** 15,000/-

**Details of Beneficiary**

(1) Name : UTS NA INK

(2) Address : 3701, MUSHOLU AYO  
BRANX NY DATI

(3) Bank / Branch : BANK OF AMERICA 3508, JONATHAN LY HW DATI

(4) Account No. / Reference No. : 683022229540 NIC / Passport No. : .....

(5) Other Remarks : FOR PAYMENT OF SALARY

Signature of Applicant : [Signature]

---

**Use Only :**

**TTs Only :** 00786 7964221 7960036-J 14Oct2015 11:03:59 4857  
796-4-021-2-0004560 NATIONAL OLYMPIC COM

Our Corresponding Bank : ..... Direct / Cover : .....

**Drafts Only :**

Draft No. : ..... Drawn on Bank : .....


**Details of Charges for :**

TT TRANSFER SA NO BOOK	Value	:	
SELL RATE 140.7000000	ADD : Commission 1	:	LKR *****0.00
BUY RATE 140.7000000	Commission 2	:	LKR *****0.00
USD *****15,000.00	Telex	:	*****0.00
	Postage	:	LKR *****1,250.00
	V. A. T.	:	*****0.00
	Debit Tax	:	LKR *****140.25
	Stamp Duty	:	*****0.00
		:	*****0.00

**Authorized Officer** : .....

**Total Amount Received / Debited :** .....

This is the original Remittance Advice issued to the beneficiary / applicant which should be produced for all exchange control purposes.  
No duplicate will be issued under any circumstances.



FORM NO : 1390 CB  
Printed by : Tharuppa Prints

APPLICATION FOR

Customer Copy

Currency Notes / Travellers Cheques / Drafts / Telegraphic Transfers OR Fund Transfers from FC A/C s

OVERSEAS CUSTOMER SERVICES  
 NO. 59, D. R. WIJEWARDANE MAWATHA  
 COLOMBO-10, SRI LANKA.  
 TEL. 2332746, 2446409  
 FAX. 2332753  
 007802018

Our Ref: 798-09-02-00061809-2

Please issue : a Draft  TCs  Currency Notes  TT  Transfer Funds in LKR  as follows :

Purpose : Travel  Education  Capital Transfers  Imports  Other : .....

Details of Applicant

(1) Name in Full : National Olympic Committee of Sri Lanka  
 (2) Address : 100/105 Independence Ave Colombo  
 (3) Telephone No. : 2684429  
 (4) Income Tax / V.A.T. No. : 92/834-25  
 (5) NIC No. : ..... Passport No. : ..... Air Ticket No. : .....  
 Issue Date : ..... Country of Issue : .....

Payment Type :  Cash  Cheque  Debit my Account No. : 79804-021-2-0004880  
 As per the Instructions of your Letter Dated : .....

Currency Type USD Amount 7500

Details of Beneficiary

(1) Name : CATS NA INTL  
 (2) Address : 5701 Mashburn Ave  
Brooklyn NY 11217  
 (3) Bank / Branch : Bank of America, 2508 Johnson  
 (4) Account No. / Reference No. : 48302222540 NIC / Passport No. : .....  
 (5) Other Remarks : Routing 02609592  
Swift Code BOFAUS33

Signature of Applicant : [Signature]

FORM NO. 1391/CB Issued by: Treasury Dept

TTs Only :

Our Corresponding Bank : ..... Direct / Cover : .....

Drafts Only :

Draft No. : ..... Drawn on Bank : .....

Details of Charges for :

TT TRANSFER SA NO BOOK  
 SELL RATE 144.100000  
 BUY RATE 144.100000  
 USD \*\*\*\*\*7,500.00

ADD : Value  
 Commission 1 : LKR \*\*\*\*\*  
 Commission 2 : LKR \*\*\*\*\*  
 Telex : \*\*\*\*\*  
 Postage : LKR \*\*\*\*\*  
 V. A. T. : \*\*\*\*\*  
 Debit Tax : LKR \*\*\*\*\*  
 Stamp Duty : \*\*\*\*\*



Authorized Officer

Total Amount Received / Debited :

This is the original Remittance Advice issued to the beneficiary / applicant which should be produced for all exchange control purposes. No duplicate will be issued under any circumstances.

**Annexure 04**  
**Misallocation of Funds and Non-Compliant Expenditures (Voucher No. 348)**



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V/NO :	348
NAME & ADDRESS OF THE PAYEE		Ms. Kaushalya Danthanarayana		DATE :	16/07/2015
CHEQUE DRAWN IN FAVOUR OF		Kaushalya Danthanarayana		BANK :	COM
				CHQ NO :	741412
DESCRIPTION			Accounts Code	Amount	
Advance for IOC Athlete Career Programme & Workshop & NOC Website Development by UTECH Solution.			9522	100,000.00	
Amounts in Word: <b>**One Hundred Thousand Only**</b>				100,000.00	

Prepared by	Checked by	
<i>[Signature]</i>	<i>[Signature]</i> 16/7	<i>[Signature]</i>



Approved by  
 (President / Secretary General)

Received the Above Cheque / Cash of ..... Only

Date ..... Name ..... Signature of the Receiver .....

16<sup>th</sup> July 2015

The Secretary General  
NOC Sri Lanka  
Colombo

Dear Sir,

**Visits of the Delegations for the IOC Athlete Career Programme Workshop & NOC Website Development by UTECH Solution**

Ms. Claudia Bokel will be arriving to Sri Lanka on 21<sup>st</sup> July 2015 to conduct a Workshop for the athletes on 22<sup>nd</sup> July 2015 at the 'Olympic House' and she will be returning on 26<sup>th</sup> July 2015. Approximately 25 athletes will be taken part in the programme.

Also, Mr. Charles Milander of UTECH Solutions will be arriving to Sri Lanka on 22<sup>nd</sup> July 2015 to train the Staff and the officials from NFs.

Therefore, it would be very much appreciated if you could kindly approve to release Rs. 100,000.00 for the preparations of the above events.

Thank you.

Yours faithfully,

  
Kaushalya Danthararayana  
NOC Sri Lanka

*Dear sir*  
*approve the*  
*Payment*  
*OK*  
*M*  
*Done*  
*16/7*



CASH MEMO  
N. 190291

**MOHAKSHA**  
LIMITED

Formerly Known as

STONE 'N' STRING (PVT)LTD  
No. 275, R.A.De Mel Mawatha, Colombo 3, Sri Lanka  
Tel : 2301555-8, 5376161-4 Fax : 2576950  
24 Hour Customer Service : 2253495, 2254324  
On line : www.stone-n-string.com Email : info@stone-n-string.com

 **STONE 'N' STRING**

\*No Re-plating On Attitude Items\*

Reference No : INH0132943 Date 7/20/2015

Cashier : ERANGA

Sales rep : OSHI

Branch : HEAD OFFICE

Customer : CASH

11:33:06 AM

Code	Description	Price	Qty	Amount (Rs.)
DA0270	PEARL EARRING	3,870.00	1.00	3,870.00
DA0574	AUSTRIAN CRYSTAL EARRING	3,375.00	1.00	3,375.00
E02549	FRESH WATER PEARL / TURQUOISE NECKLACE	15,000.00	1.00	15,000.00
E0352	F.W.P. NECKLACE	9,450.00	1.00	9,450.00
Cash :	30,000.00			
		<b>Gross Amount (Rs.)</b>		31,695.00
		<b>Total Discount (Rs.) :</b>		-4,754.25
		<b>Net Amount (Rs.) :</b>		26,940.75

Paid Amount (Rs.): 30,000.00

Balance (Rs.): 3,000.00



7/20/2015 ERANGA 11:33:07AM Print Status Earring Cashier Eranga ORIGINAL COPY

Sri Lanka \* Crescent \* Majestic City \* World Trade Centre \* Air Port \* Colgate of the World \* New Kandy \* Grand Hotel \* Kandy  
Kandy City Centre \* New Kandy \* K Zone - Jaala \* Negambo \* K Zone - Moratuwa  
Software by Paramation Systems (Pvt) Ltd. Tel: +94(0)11 2501202 Page 1 of 1  
FOR EXPORT INQUIRIES 077348421/ 077348423



**Annexure 05**  
**Financial and Procedural Irregularities in the Batticaloa Tennis Court Development Project**



**SRI LANKA TENNIS ASSOCIATION**

25, Sir Marcus Fernando Mawatha, Colombo 7, Sri Lanka  
 Telephone : +94-11-5334062, +94-11-5337161  
 Fax : +94-11-2686174 E-mail : sltennis@sltnet.lk  
 Website : www.srilankatennis.org

**Tender For The Construction Of Three Hard Courts at Lake View Tennis Club in Batticaloa.**  
**Tender Evaluation**

Date :- 17.02.2014

Tender for the above reference work was published on 28<sup>th</sup> December 2013. Subsequently we received 4(four) offers which are as follows.

No.	Name of Tenderer	Total Rate Quoted Without Taxes	Total Rate Quoted with NBT	Total Rate Quoted with NBT + VAT
1	D H S HOLDINGS PVT LTD, KEGALLE	Rs. 13,743,864.00	No N BT indicated	Rs.15,393,127.68
2.	LANKEM CEYLON PLC., COLOMBO 2	Rs.18,869,800.00 (for 3 courts)	No NBT indicated	Rs.21,134,176.00
3.	THIRD GENERATION SPORTS (PVT) LTD	Offer 1 :- Rs.13,275,000.00(for 3 courts)  Offer 2 :- Rs.12,420,000.00(for 3 courts)  Offer 3 :- Rs.13,655,000.00(for 3 courts)	No NBT indicated	No NBT/VAT
4.	BYSTECH HOLDINGS (PVT) LTD	Rs.13,163,250.00 (for 3 courts)	Rs.13,426,515.00	Rs.15,306,227.00



President :  
Mr. Rajal Ganesekera

General secretary :  
Mr. Pradeep Ganesekera

Treasurer :  
Ms. Sujani Bogollagama

Asian Tennis Federation  
Member of Asian

*free copy*  
*Handwritten signature and date: 28.02.2014*

Technical committee was appointed to evaluate the above offers and accordingly first four lowest offers were considered which are as follows.

**First Lowest offer by Third Generation Sports Solutions Pvt Ltd Rs.13,275,000.00 (No NBT & VAT Payable)**

The surface offered is 'All Sport System'. This is not a suitable surface for tennis. Therefore, this offer cannot be considered due to non compliance of specifications.

**Second lowest offer by the Third Generation Sports Solutions Pvt Ltd at Rs. Rs.12,420,000.00 (No NBT & VAT)**

The surface offered is 'All Sport System'. This is not a suitable surface for tennis. Therefore, this offer cannot be considered due to non compliance of specifications.

**Third First lowest offer by Bystec Holdings Pvt Ltd - Rs. 13,426,515.00 (Including NBT excluding VAT)**

This offer is considered due to compliance of specifications

**The fourth offer by Third Generation Sports Solutions Pvt Ltd Rs.13,655,000.00 (No NBT & VAT)**

This offer is considered due to compliance of specifications

#### Technical Evaluation

Both companies have complied with our specifications.

The product offered by Third Generation Sports is Plexipave manufactured by California Products Corporation USA which is considered to be a superior surface to Truflex surface manufactured in USA offered by Bystec.

There are 4 grand slam events played in the world per year out of which 2 events are played on hard court surfaces the other 2 surfaces are grass surface played in Wimbledon and clay surface played in French Open. 2 hard surfaces 1 surface is Plexipave surface which is the Australian Open.

Accordingly it is recommended to use Plexipave surface offered by Third Generation Sports Solutions Pvt Ltd.



Handwritten signature: H. M. S. C. B. A. K.

Financial Consideration

The offer No.3 submitted by Third Generation is Rs.13,655,000.00 for 3 courts (with no VAT & NBT)

Third Generation Sports have offered a sponsorship of Tennis Rackets to the value of Rs.250,000.00 per year for 3 years to a total value of Rs.750,000.00 for the Batticaloa region.

**Tender evaluation committee :**

Mr Pradeep Goonesekera

*Pradeep S. Goonesekera*

Mr Asoka Abeywardana

*Asoka Abeywardana*

Mr Udith Wickramasinghe

*Udith Wickramasinghe*

Mr Barathiraj Pillai

*Barathiraj Pillai*

Mr Dominic Paul

*Dominic Paul*

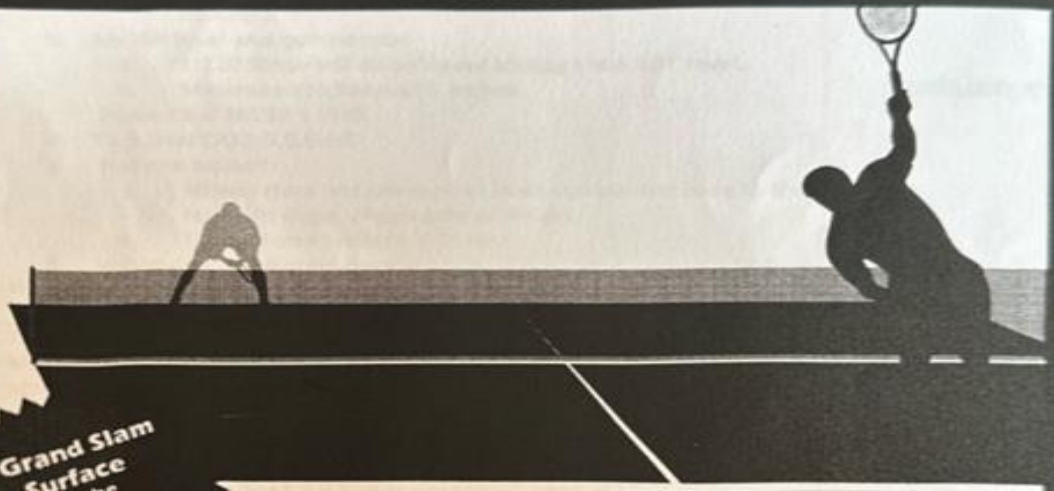


*True copy*

*Udith*

*22.09.2015*

# Agreement For Construction Of Three Tennis Hard Courts At Lake View Tennis Club Batticaloa



**A Grand Slam Surface for the 1st time in Sri Lanka**



**Plexipave**

OFFICIAL SUPPLIER

**Anupa Maththamadasa**

Director – Third Party Services Solutions  
(Pvt) Ltd.

No 45 Marcus Fernando Road, Colombo 07.

Tel : 0777 733 4123 or 0777 160 7222

Email : 3gsports@gmail.com

Date: 08/01/2018



*free copy*

CS Scanned with CamScanner

**Agreement For Construction Of Three Tennis Hard Courts At  
Lake View Tennis Club, Batticaloa.**

Item	Description	Amount(Rs)
1	<b>PRELIMINARIES &amp; EARTH FILLING WORK**</b> A retaining wall (gravity wall) of size minimum 9 inches by 3 feet using 6 inches by 4 inches metal with weep holes, tie beam on top with appropriate Steel reinforcement, Soil leveling and compaction.	300,000.00
2	<b>Asphalt Layer</b> To lay 50 mm thick hot mix asphalt over compacted base to the required slope. Tandem steel roller 4-6 Tons. Aggregate not more than 3/8" ( Special mix ) a. Concrete curb I. 150x200 mm with reinforcement ABC base, G25 concrete b. ABC fill level and compaction I. 1:120 Slope will be achieved through the ABC level. II. Minimum thickness of 5 inches. c. Prime Coat MC30 1 l/m2 d. Tack coat CRS1 0.5 l/m2 e. Hot mix asphalt I. 50 mm thick hot mix asphalt over compacted base to the required slope. (Aggregate of 9mm) II. Tandem steel roller 4-6 Tons f. Water drain with steel grating – One side of base and side line <i>Warranty : 4 year warranty against Asphalt base workmanship</i>	2,685,000.00
3	<b>Top Layer : PLEXIPAVE ACRYLIC SYSTEM</b> Manufactured in the USA. To supply ITF and ATF approved top layer acrylic system application. (Surface for Advanced and Professional players) www.plexipave.com (Inside Florida Green , outside California Red) Entire installation process to undertake by SEARA technicians <i>Warranty: Plexipave has a 3 + 3 year warranty* against UV discoloring.</i> • 2 layers of Acrylic Resurface • 3 layers of Plexipave	1,800,000.00
4	<b>Total Cost for one tennis court</b>	
5	<b>Total Cost for Three tennis courts</b>	
6	<b>Multi Court Discount</b>	(250,000.00)
7	<b>3G Sports/Head Sponsorship Discount</b>	(450,000.00)
8	<b>Net Posts ( Qty 3)</b>	FREE



*Handwritten signature*

8	<b>Total Cost for the Construction of Three Tennis Courts</b>	<b>13,655,000.00</b>
---	---	----------------------

++Earth filling work price is based on the assumption that the following materials are provided by the clients.

- 1) Land clearing and removing top vegetation on ground.
- 2) Provide soil 200 cubes to fill the land.

### 1. Terms and Conditions

- a. We will require a suitable area for storage at the site. The above estimate does not include water and electricity facilities, which will have to be provided by the client along with toilet and washing facilities for staff. Client should provide 3 phase electricity and high pressure water supply to the boundary of each tennis court.
- b. On request a general design and drawings of the proposed tennis courts can be provided. However the above estimate does not include additional field tests or certificate from any professionals (i.e: Chartered Engineer or Chartered Surveyor certificate). In case if the client require any kind of certificate from a professional or an organization the client will need to bear the cost for it.
- c. Terms of 3G Sports/Head Sponsorship details to be discussed and finalized during contract acceptance.
- d. 3 locally manufactured net posts will be provided free of charge.
- e. Construction period of the base layer will be approximately 2 months and Asphalt base will require 16 days curing period. Acrylic system application (top layer) 21 days of fair weather per court.
- f. Above multi court discounts will be applicable only if the top layers of all 3 tennis courts are done simultaneously.
- g. \* Need to reapply only the top surface layer (Plexipave color layer) after 3 years that the court will be eligible for an additional 3 year warranty.
- h. Delivery of imported material will take 45 to 60 working days upon receipt of payment.
- i. 3G/SEARA guarantee shall not cover damage caused in whole or in part by casual, ordinary wear and tear, abuse, use for which material is not designed, excessive moisture from humidity, spillage, migration through the slab.
- j. 3G Sports shall not be liable for any breach of Agreement caused by Act of God, insurrection of civil disorder, national or local emergency, acts or omission of Government, flood, seriously inclement weather, industrial dispute of any kind involving or any other cause whether



### 3. Schedule


Activity No.	Description	Approx. Duration (Days)*
01	Preliminary preparations	5
02	Ground preparation works , Earth Filling and Compaction	15
03	ABC Compaction, Concrete Curb	22
04	Asphalt layer for 3 courts	8
05	Curing Time	16
06	Top layer & court markings (3 courts)	21
07	Finishing and handing over the site	3
	<b>TOTAL</b>	<b>90</b>

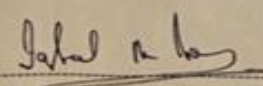
\*The durations will be valid based on Terms and Conditions listed under section 2 and 3.

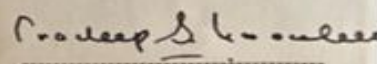
For 3G Sports Solutions Pvt Ltd:

For Sri Lanka Tennis Association:

THIRD GENERATION SPORTS SOLUTIONS  
(PRIVATE) LIMITED

  
.....  
Director  
Anupa Maththamagoda  
Director  
3G Sports Solutions (Pvt) Ltd.  
No 45,  
Sir Marcus Fernando Mw,  
Colombo 07

  
.....  
Iqbal Bin Issack  
President  
Sri Lanka Tennis Association,  
No: 45,  
Sir Marcus Fernando Mw,  
Colombo 07

  
.....  
Pradeep Goonasekara  
General Secretary  
Sri Lanka Tennis Association  
No: 45,  
Sir Marcus Fernando Mw,  
Colombo 07

Date: ---/---/-----



similar or dissimilar outside the reasonable control of 3G Sports and which 3G Sports party may not have foreseen by the exercise of due diligence.

- k. The 3G Sports if affected by the force majeure shall promptly notify the Sri Lanka Tennis Association of the estimated extent and duration of such inability to perform its obligations.
- l. From the date of completion of the tennis court project, 3G Sports will supply Rs. 250, 000/= worth of HEAD Tennis Rackets per 1 year for next 3 year period for the Batticaloa region.

## 2. Payment Terms

PAYMENT TERM -
A. 1 <sup>st</sup> Payment (40%) :- Amount of contracted sum due upon signing contract.
B. 2 <sup>nd</sup> Payment (20%) :- After Completion of the Asphalt layer and prior to start the Top Layer
C. 3 <sup>rd</sup> Payment (15%) :- After top layer Goods arrive to the site.
D. 4 <sup>th</sup> Payment (15%) :- After foreign technicians arrive on the site.
E. 5 <sup>th</sup> Payment (5%) :- After completion of the Top layer.
F. 6 <sup>th</sup> Payment (5%) :- 180 days after completion of the Top layer.

*Please make a Cheque payment to*  
Third Generation Sports Solutions (Pvt) Ltd.

*Note: 3% interest will be charged per month for any delayed payments.*

**REMARKS :**

1. The 2<sup>nd</sup> 3<sup>rd</sup> & 4<sup>th</sup> stage payments to be made after Sri Lanka Tennis Association receiving conformation from Lake View Tennis Club Batticaloa that each stage has been successfully completed & authorizing payment.
2. The 5<sup>th</sup> & 6<sup>th</sup> payments to be made after successful compellation & handing over the 3 tennis hard courts to Lake View Tennis Club Batticaloa by 3G Sports Solutions Pvt Ltd & subsequently receiving conformation from Lake view Tennis Club Batticaloa that the 3 tennis hard courts have been successfully completed & requesting Sri Lanka Tennis Association to release final payments.



Hms





1915

# SRI LANKA TENNIS ASSOCIATION

45, Sir Marcus Fernando Mawatha, Colombo 7, Sri Lanka.  
Telephone : +94-11-5334062, +94-11-5337161  
Fax : +94-11-2686174 E-mail : sltennis@slt.net.lk  
Website : www.srilankatennis.com

06<sup>th</sup> February 2015

The General Secretary  
The National Olympic Committee  
Independence Avenue  
Colombo 7

Dear Sir

**Construction of Tennis courts at the Lake View Tennis Club Batticaloa  
Release of 15 pct payment**

This is to inform you that the good for the construction of top layer has been brought at the Batticaloa Tennis Club Premises.

We shall be grateful if you would release 15% payment out of the total amount of the Project.

Total Cost : Rs.13,655,000 x 15% : Rs.2,048,250 ok -

Please draw the cheque in favour of Sri Lanka Tennis Association.

9/2/15

Thanking you

Yours faithfully

*Pradeep S. Goonasekera*

Pradeep Goonasekera  
General Secretary



*Dear Sir  
Funds to be released  
available amount  
Rs 384,250/-*



*Dinesh / Dinesh  
Pls release*

*[Signature]*



Member of  
International Tennis  
Federation

President :  
Mr. Iqbal Bin Issack

General Secretary :  
Mr. Pradeep Goonasekera

Treasurer :  
Ms. Sujani Bogollagama



Member of  
Asian  
Tennis Federation

# Third Generation Sports Solutions Pvt Ltd.

# INVOICE

No 45 Marcus Fernando Mw,  
Colombo 07

0774 433 488 | +94 11 2686516 | 3gsports@gmail.com

**Bill to:**  
Sri Lanka Tennis Association  
45, Sir Marcus Fernando Mw,  
Colombo 07, Sri Lanka

INVOICE NUMBER | 12057  
INVOICE DATE | January 5, 2015  
ORDER NUMBER | 0007

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT (LKR Rs.)
Set	Construction of 3 Courts at Lake View Tennis Club, Batticaloa		LKR 2,048,250.00
	Total Agreed Cost of The Project		
	Net Value Rs. 13,655,000.00		
	This invoice is the 3rd payment of 15% of the net value of the construction cost		
		SUBTOTAL	LKR 2,048,250.00
		TAX	NA
		FREIGHT	LKR 2,048,250.00

Notes

Please make a cheque payment to :  
Third Generation Sports Solutions Pvt Ltd

THANK YOU FOR YOUR BUSINESS!



*free copy*  
*Hedun*  
*22.09.2015*

# Sri Lanka Tennis Association -2015

## PAYMENT VOUCHER

VOUCHER NO : 119

Bank Payment No. N13022015 11703

Date 13/02/2015

Payee Third Generation Sports Solutions (Pvt) Ltd

Sr No	Narration	Account	Amount
1	Third Generation Sports Solutions (Pvt) Ltd - 3 rd Advance Payment 15% of Net Value of the construction Of 03 courts at lake view Tennis Club - Invoice No : 1257	Third Generation Sports Solution	2,048,250.00

Rupees Two Million Forty Eight Thousand Two Hundred Fifty Only

Total

2,048,250.00

Prepared By

Authorised By

Approved By

Received The Sum Of Rupees

By Cheque/Cash

Name

Signature

WALL  
1502



free c  
Hafsa  
22.09.2015

**Annexure 07**  
**Unauthorized Processing of Payment Voucher**



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V /NO :	
NAME & ADDRESS OF THE PAYEE		Peoples Bank		DATE :	30/11/2015
CHEQUE DRWAN IN FAVOUR OF		Manager , People's Bank		BANK :	PB
				CHQ NO :	RFC/2015/20
<b>DESCRIPTION</b>			<b>A/C Code</b>	<b>Amount</b>	
Being Payment for Accomedation Exp. of Judo Traing Session in Slovenia for 3 Weeks Time			6524	689.00	
Amounts in Word: **Six Hundred Eighty Nine Only**				USD	689.00
				98.699.25	
<u>Prepared by</u>		<u>Checked by</u>			
<i>Heifun</i>					
<u>Authorised by</u>		<u>Approved by</u>			
.....		.....		.....	
<u>President / Secretary General</u>		<u>Vice President / Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of .....					
Name : .....					
ID No: .....				Date & Signature	



13<sup>th</sup> July 2015

note  
pls post to the  
advance A/c.

Secretary General  
National Olympic Committee

Dear Sir,

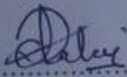
**Sport Administration and Management Course - Bindunuwewa**

We are pleased to inform you that we need Rs.10,000.00 for the fuel expenses of President's Vehicle.

Please be kind to grant that.

Thank you.

Yours Faithfully



Chalani Rekha  
National Olympic Committee

OK  
13/07/15

OK  
13/7



13/7/2015

**Annexure 09  
Absence of Voucher Numbers in Payment Records**

NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V / NO :
NAME & ADDRESS OF THE PAYEE	UTS NA INC	DATE :	13/10/2015	
CHEQUE DRAWN IN FAVOUR OF	UTS NA INC	BANK :	Peop	
		CHQ NO :	RFC/2015/17	
DESCRIPTION	A/C Code	Amount		
1st Advance payment for - NOC Management Initiative, Website and Athlete Database.	6476	15,000.00		
		Rs 2 114 528 38		
Amounts in Word: <b>**Fifteen Thousand Only**</b>		USD	15,000.00	
			Rs 2 114 528 38	
<u>Prepared by</u>	<u>Checked by</u>			
<i>[Signature]</i>	<i>[Signature]</i>			
<u>Authorised by</u>	<u>Approved by</u>			
<i>[Signature]</i>		Treasurer / Finance Manager		
<i>President / Secretary General</i>	<i>Vice President / Secretary General</i>			
Received the above Cheque / Cash of ..... only				
Name : .....				
ID No: .....				
Date & Signature				

*ending of present account 10/13*

*10/10/15*








NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>	V / NO :	
NAME & ADDRESS OF THE PAYEE		Peoples Bank	DATE :	30/11/2015
CHEQUE DRAWN IN FAVOUR OF		Manager , People's Bank	BANK :	PB
			CHQ NO :	RFC/2015/20

DESCRIPTION	A/C Code	Amount
Being Payment for Accommodation Exp. of Judo Traing Session in Slovenia for 3 Weeks Time	6524	689.00

Amounts in Word: **\*\*Six Hundred Eighty Nine Only\*\***

USD 689.00  
98,699.25

<u>Prepared by</u>	<u>Checked by</u>	
<i>Herfana</i>		
<u>Authorised by</u>	<u>Approved by</u>	<u>Certified by</u>
.....	.....	.....
<u>President / Secretary General</u>	<u>Vice President / Secretary General</u>	<u>Treasurer / Finance Manager</u>

Received the above Cheque / Cash of ..... only

Name : .....

ID No: .....

Date & Signature



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V / NO :	
NAME & ADDRESS OF THE PAYEE		Perera & Sons		DATE :	28/08/2015
CHEQUE DRAWN IN FAVOUR OF		Perera & Sons Caterers (Pvt) Ltd		BANK :	PB
				CHQ NO :	765890
DESCRIPTION			Accounts Code	Amount	
Being Payment for Refreshments for 5th Commonwealth Youth Games Workshop.			5100	4,800.00	
Amounts in Word: **Four Thousand Eight Hundred Only**				4,800.00	
Prepared by		Checked by		Authorized by	
<i>[Signature]</i>		<i>[Signature]</i> 28/8			

Approved by  
(President / Secretary General)  
*[Signature]* 28/8



Received the Above Cheque / Cash of ..... Only  
Date: 01/09/15 Name: M Rummy Signature of the Receiver: *[Signature]*

8/28

**Annexure 10  
Discrepancies Between Voucher Amounts and Ledger Balances**



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V /NO :	172
NAME & ADDRESS OF THE PAYEE		Mr. R. Chamara Nuwan Dharmawardhana		DATE :	29/04/2015
CHEQUE DRAWN IN FAVOUR OF		R. C. N. DARMAWARDANA		BANK :	COM
				CHQ NO :	741234
DESCRIPTION				Accounts Code	Amount
Rio 2016 Interim Scholarship - January to April 2015 (USD 4,000)				6432	527,873.10
Amounts in Word: **Five Hundred Twenty Seven Thousand Eight Hundred Seventy Three And Cents Ten Only**					527,873.10
Prepared by		Checked by		by	
<i>[Signature]</i>		<i>[Signature]</i>			

Approved by  
(President / Secretary General)

29/4/15



Received the Above Cheque / Cash of ..... Only

Date ..... Name R. C. N. DARMAWARDANA

*[Signature]*  
Signature of the Receiver  
9213/10/15

OK  
29/4/15











## NATIONAL OLYMPIC COMMITTEE OF SRI LANKA

"Olympic House", 100/9F, Independence Avenue, Colombo 07, Sri Lanka.

Tel: +94-11-268-4420 Fax: +94-11-268-4429 Email: natolcom@slt.lk Web: www.olympic.lk

10<sup>th</sup> February 2026

Managing Director,  
Moore Consulting (Pvt) Ltd  
"Havelock Central",  
No.104-4/1, Havelock Road,  
Colombo 05,  
Sri Lanka.

Dear Sir,

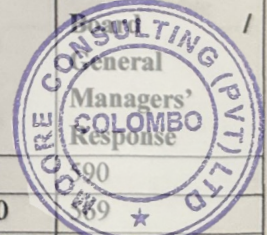
### Management Representation – Forensic Investigation for Financial Year 2015

This letter is provided in connection with the forensic investigation conducted by Moore Consulting (Pvt) Ltd for the National Olympic Committee of Sri Lanka (the "Committee") for the financial year from the 01<sup>st</sup> January 2015 to 31<sup>st</sup> December 2015.

We hereby provide the following representations:

#### 1. Availability of following Payment Vouchers and Supporting Documents

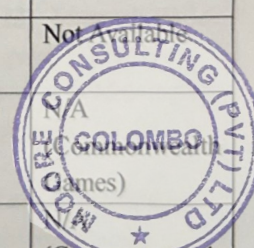
Activity name as per General Ledger	Date	Description given as per General Ledger	Amount (LKR)	Executive Response
6426 · National Olympic Academy 2015	02/10/2015	Perera & Sons	2,350.00	Not Available
6426 · National Olympic Academy 2015	19/10/2015	Sarasavi Bookshop	30,000.00	Not Available
6426 · National Olympic Academy 2015	31/10/2015	N/A	361,631.50	Not Available
6426 · National Olympic Academy 2015	05/11/2015	N/A	8,228.00	GJ/2015/135
6430 · IT Staff Training 2011	30/11/2015	Cash	1,300.00	Not Available
6432 · Continental Athlete S. Grant	13/05/2015	Mr. K. A. Sudesh Peiris	527,873.10	212
6460 · T/C for Coaches, Tennis-2015	22/06/2015	N/A	50,000.00	GJ/2015/68
6460 · T/C for Coaches, Tennis-2015	22/06/2015	N/A	50,000.00	GJ/015/69



6406 · Adv.Sports Mngmt Course 2014/15	06/02/2015	Perera & Sons	24,500.00	056
6406 · Adv.Sports Mngmt Course 2014/15	07/02/2015	Perera & Sons	19,600.00	
6406 · Adv.Sports Mngmt Course 2014/15	08/02/2015	Perera & Sons	19,600.00	
6406 · Adv.Sports Mngmt Course 2014/15	27/03/2015	Fortune Entertainment(Pvt) Ltd	48,000.00	149
6406 · Adv.Sports Mngmt Course 2014/15	27/03/2015	Fortune Entertainment(Pvt) Ltd	42,000.00	
6406 · Adv.Sports Mngmt Course 2014/15	27/03/2015	Fortune Entertainment(Pvt) Ltd	42,000.00	
6406 · Adv.Sports Mngmt Course 2014/15	15/10/2015	Bright Publishers	46,250.00	547
6406 · Adv.Sports Mngmt Course 2014/15	21/10/2015	Sarasavi Bookshop	19,250.00	556
6406 · Adv.Sports Mngmt Course 2014/15	23/10/2015	Fortune Entertainment(Pvt) Ltd	70,320.00	557
6406 · Adv.Sports Mngmt Course 2014/15	23/10/2015	Fortune Entertainment(Pvt) Ltd	48,200.00	557
6406 · Adv.Sports Mngmt Course 2014/15	23/10/2015	Fortune Entertainment(Pvt) Ltd	15,787.53	557
6406 · Adv.Sports Mngmt Course 2014/15	29/10/2015	Abaya Industries	14,300.00	548
6406 · Adv.Sports Mngmt Course 2014/15	29/10/2015	Abaya Industries	20,240.00	548
6452 · Sports Admin. Course 2015	20/04/2015	Perera & Sons	29,400.00	Not Available
6452 · Sports Admin. Course 2015	21/04/2015	Perera & Sons	27,200.00	Not Available
6452 · Sports Admin. Course 2015	22/04/2015	Perera & Sons	27,200.00	Not Available
6452 · Sports Admin. Course 2015	23/04/2015	Perera & Sons	16,200.00	Not Available
6452 · Sports Admin. Course 2015	30/04/2015	Cash	440.00	Not Available
6452 · Sports Admin. Course 2015	30/04/2015	Cash	540.00	Not Available
6452 · Sports Admin. Course 2015	08/05/2015	Sport Administration Course 2015	67,500.00	Not Available
6452 · Sports Admin. Course 2015	28/05/2015	Fortune Entertainment (Pvt) Ltd	66,000.00	Not Available
6452 · Sports Admin. Course 2015	28/05/2015	Fortune Entertainment (Pvt) Ltd	66,000.00	Not Available
6452 · Sports Admin. Course 2015	28/05/2015	Fortune Entertainment (Pvt) Ltd	66,000.00	Not Available
6452 · Sports Admin. Course 2015	28/05/2015	Fortune Entertainment( Pvt) Ltd	66,000.00	Not Available
6454 · SAC 2015, Bindunuwewa	02/02/2015	SANDARUWAN FASHION	196,650.00	061
6454 · SAC 2015, Bindunuwewa	16/03/2015	Ms. Chalani Rekha	10,000.00	Not Available



6454 · SAC 2015, Bindunuwewa	30/04/2015	Cash	3,980.00	Not Available
6454 · SAC 2015, Bindunuwewa	27/07/2015	PRIYANKARA TRAVELS & TOURS	34,500.00	396
6456 · Olympic Day Run 2015	21/04/2015	Mr. Maxwell de Silva.	25,420.00	Not Available
6456 · Olympic Day Run 2015	30/04/2015	Cash	850.00	Not Available
6456 · Olympic Day Run 2015	26/05/2015	Fortune Entertainment(Pvt) Ltd	6,185.47	234
6456 · Olympic Day Run 2015	31/05/2015	Cash	1,500.00	Not Available
6456 · Olympic Day Run 2015	31/05/2015	Cash	1,230.00	Not Available
6456 · Olympic Day Run 2015	31/05/2015	Cash	3,675.00	Not Available
6456 · Olympic Day Run 2015	19/06/2015	Olympic Day Run 2015	60,000.00	268
6456 · Olympic Day Run 2015	23/06/2015	Abaya Industries	163,300.00	Not Available
6456 · Olympic Day Run 2015	13/07/2015	MTV Channel (Pvt) Ltd	169,831.00	342
6456 · Olympic Day Run 2015	13/07/2015	MTV Channel (Pvt) Ltd	113,220.00	
6511D · CWG 2014 - Preparation Grants	01/04/2015	Ms. M. B. N. G. RAJASEKARA	480,000.00	N/A (Commonwealth Games)
6511D · CWG 2014 - Preparation Grants	19/05/2015	Mr. D. M. I. C. Dissanayake	400,000.00	N/A (Commonwealth Games)
6511D · CWG 2014 - Preparation Grants	31/08/2015	Mr. Chinthana Vidanage	400,000.00	N/A (Commonwealth Games)
6526B · SAG 2016 NOC Expenses	09/10/2015	Mr. Deva Henry	71,430.00	497
6526B · SAG 2016 NOC Expenses	09/10/2015	Mr. Deva Henry	10,714.50	
6526B · SAG 2016 NOC Expenses	09/10/2015	Mr. Deva Henry	10,714.50	
6464 · T/C for Coaches in TT -2015	14/09/2015	N/A	43,234.00	
6464 · T/C for Coaches in TT -2015	14/09/2015	N/A	2,400.00	GJ/2015/108
6464 · T/C for Coaches in TT -2015	14/09/2015	N/A	40,000.00	GJ/2015/109
6524C · Rio2016Olympic Game, Preparation	30/12/2015	N/A	513,677.04	GJ/2015/157
6524D · Olympic- Rio 2016 NOC Expenses	18/12/2015	Hemas Travels (Pvt) Ltd	10,500.00	Not Available
6521B · CWYG 2015,Samoa - NOC Expenses	15/07/2015	Hemas Travels (Pvt) Ltd	352,350.00	N/A (Commonwealth Games)
6521B · CWYG 2015,Samoa - NOC Expenses	31/07/2015	Ace International Express (Pvt) Ltd (TNT)	6,671.89	(Commonwealth Games)
6521B · CWYG 2015,Samoa - NOC Expenses	25/08/2015	Mlesna (CEYLON) LTD.	3,960.00	N/A (Commonwealth Games)

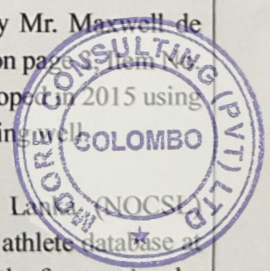


6521B · CWYG 2015,Samoa - NOC Expenses	25/08/2015	Rancrisp Cashew	6,030.00	N/A (Commonwealth Games)
6521B · CWYG 2015,Samoa - NOC Expenses	31/08/2015	Cash	375.00	N/A (Commonwealth Games)
6521B · CWYG 2015,Samoa - NOC Expenses	31/08/2015	Cash	1,125.00	N/A (Commonwealth Games)
6480 · IOC ACP Outreach Workshop	27/07/2015	Fortune Entertainment(Pvt) Ltd	42,857.10	381
6480 · IOC ACP Outreach Workshop	27/07/2015	Fortune Entertainment(Pvt) Ltd	15,384.60	
6480 · IOC ACP Outreach Workshop	27/07/2015	Fortune Entertainment(Pvt) Ltd	1,172.16	
<b>Total</b>			<b>5,096,847.39</b>	

## 2. Responses from Responsible Parties

We confirm that the responses received from the responsible parties regarding the draft forensic investigation report represent their final responses, and no further explanations or supporting documents are available beyond those already provided. Following are the responses from the Management for the explanations provided by the responsible parties.

Responsible Party	Executive Board / General Manager Comments regarding the responses
Mr. Maxwell de Silva	<p>Non-committal answer; however, he was the Secretary General at the time.</p> <p>However, we hereby confirm that NOCSL website and centralized athletic database developed by UTSNA Inc. in the year 2015 is not functioning as of the date of this representation. Accordingly, we decline the explanation provided by Mr. Maxwell de Silva in his letter via Kulani Abhayaratna (lawyer) dated 18.12.2015, on page 1 that the NOCSL website and the centralized athletic database, developed in 2015 using funds received from the International Olympic Committee is functioning well.</p> <p><b>Reasoning:</b> In 2015, the National Olympic Committee of Sri Lanka commissioned UTS to develop its official website with an integrated athletes database at a cost of USD 30,000. The delivered platform utilized WordPress for the front end and a SQL database. By August 2018, NOCSL identified new functional requirements and contacted UTS, who responded with a proposal for an Annual Maintenance Contract valued at USD 7,500.</p>



	<p>Following a review by the Media Committee, it was determined that the existing website was difficult to customize and its appearance was unsatisfactory. Consequently, the Media Committee recommended a complete redesign.</p> <p>The Executive Board approved this recommendation (please refer to the meeting minutes' extract of the 6<sup>th</sup> EB meeting of 2018 attached herewith) and decided to terminate the engagement with UTS, formally requesting the transfer of all website content, design, code, and the database from the vendor. Following this, the Procurement Committee initiated a tender process, evaluated three competitive quotes, and selected Efit (Pvt) Ltd for the redevelopment at a cost of LKR 700,000. The new website was developed and launched in 2019, utilizing the assets obtained from UTS to ensure continuity while achieving a design and functionality.</p>
Mr. Hemasiri Fernando	Non-committal answer; however, he was the President at the time.

### 3. Availability of Other Key Documents and Information

Document	Availability
Organizational chart	Not Available
Financial policies and procedures	Not Available
Donor conditions	No formal conditions; whatever transaction by the IOC and OCA had to be accounted for to obtain next year's funding.
Approved budget	Not Available
Meeting minutes, board resolutions	Not Available as no formal monthly Executive Board meetings were held in this time period.

### 4. Bank Accounts' Information

We confirm the banking details applicable during 2015 as follows:

- Number of bank accounts maintained - 04

Name of the Bank	Bank Account Number
Commercial Bank	1030006065
Nations Trust Bank – C/A	011100011986
People's Bank – C/A	796-4-021-2-4580
People's Bank - RFC	167-1-001-8-0002036



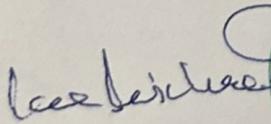
## 5. Executive Committee Details

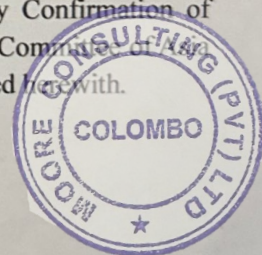
We confirm that the following individuals served as members of the Executive Committee during the year 2015. The details provided below are complete and accurate to the best of our knowledge.

Name of Executive Committee Member	Designation
Hemasiri Fernando	President
Deva Henry	Vice Presidents
Joseph Kenny	
Palitha Fernando	
Dion Gomes	
Manilal Fernando	
Dilan Perera	
Maxwell de Silva	
Nishanthe Piyasena	Assistant Secretaries
Susil Ranasinghe	
Gamini Jayasinghe	Hony. Treasurer
Chandana Perera	Assistant Treasurer

In addition to these we further confirm that we have not received the Third-Party Confirmation of remittances requested from the International Olympic Committee (IOC) and Olympic Committee of Sri Lanka (OCA), after multiple requests. The proof of communications with IOC/OCA is attached herewith.

Thank you.

  
Lal Wickrematunge  
General Manager  
NOC Sri Lanka





## NATIONAL OLYMPIC COMMITTEE OF SRI LANKA

"Olympic House", 100/9F, Independence Avenue, Colombo 07, Sri Lanka.

Tel: +94-11-268-4420 Fax: +94-11-268-4429 Email: natolcom@st.lk Web: www.olympic.lk

25 February 2026

Managing Director,  
Moore Consulting (Pvt) Ltd,  
"Havelock Central",  
Colombo 05.

Dear Sir / Madam,

### Addendum to Management Representation Letter dated 10 February 2026

I write in my capacity as Secretary General of the National Olympic Committee (NOC) of Sri Lanka to provide further clarification regarding the constitutional framework applicable during the periods under your forensic review.

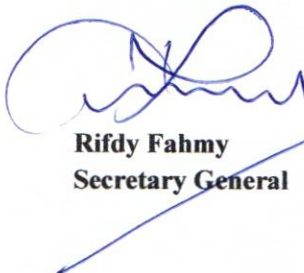
Further to the Management Representation Letter issued on 10 February 2026, and based upon a review of internal archives supplemented by confirmations from individuals serving within the administration during the relevant periods, we understand the following timeline to be accurate:

- 2015 Review Period: The Constitution adopted in 2005, including the 2009 amendments as communicated by official correspondence at that time, remained the valid governing document until 2018.
- 2018 Revision: A revised Constitution was adopted on 04.01.2018 and remained applicable until 2020.
- 2020 Revision: A further revision was adopted on 14.12.2020 and remained in effect through 2021.
- Current Framework: The Constitution adopted on 27.11.2021 is the version currently in effect.

This letter is issued as a formal addendum to, and forms an integral part of, the Management Representation Letter dated 10 February 2026. It is intended to assist your firm in establishing the chronological applicability of the NOC Sri Lanka's governing instruments for the purposes of your audit. The relevant constitutions, as retrieved from our records, are attached for your reference.

Thank you.

Yours sincerely,

  
**Rifdy Fahmy**  
Secretary General



Registered Post out of Colombo

1) Mr. Gankini Jayasinghe

474/4, Mahamama Drive  
Kotte Road, Pitakotte  
Kotte

2) Mr. Hemasiri Fernando

No: 11A  
Saranankara Road, Pamankada  
Dehiwala

Colombo



0309

0311

1) Mr. Maxwell de Silva

No: 11  
Sri Pannananda Mawatha  
Colombo 15



NATIONAL OLYMPIC COMMITTEE of S.L  
100/97, Independence Avenue  
Colombo 07





# *Kulani Abhayaratna*

*Attorney-at-Law*

*No: 46, Epitamulla Road, Pitakotte.*

*Mobile: 076-3023579 E-mail: kulaniabha@gmail.com*

18.12.2025

BY REGISTERED POST / BY EMAIL

Mr. Rifdy Fahmy,  
National Olympic Committee of Sri Lanka,  
No. 100/9F,  
Independence Avenue,  
Colombo 07.

Dear Sir,

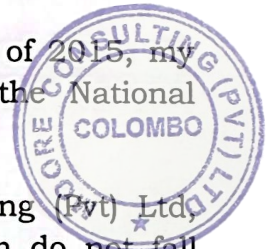
**RE: REQUEST FOR FINAL CLARIFICATIONS AND WRITTEN  
SUBMISSIONS – FORENSIC AUDIT FOR THE FINANCIAL YEAR 2015**

Your letter dated 05.12.2025 bearing the above caption has been referred to me by my client Mr. Maxwell de Silva, with instructions to reply on his behalf, as follows:

On 09.12.2025, my client received your letter dated 05.12.2025, together with the letter dated 07.10.2025 titled 'Forensic Investigation for the Financial Year 2015 – National Olympic Committee of Sri Lanka' prepared by Moore Consulting (Pvt) Ltd, and Annexure 1 thereto.

We have been instructed to state as follows, at the outset itself:

- (i) you would very well know that in the financial year of 2015, my client held the position of Secretary General of the National Olympic Committee of Sri Lanka [NOCSL];
- (ii) all purported matters as raised by Moore Consulting (Pvt) Ltd pertain to accounting and financial practices, which do not fall under the purview of the Secretary General, as per the Constitution of the NOCSL;
- (iii) none of the cheques and vouchers for the financial year of 2015 were signed by my client;
- (iv) under the specific direction of the then President of the NOCSL, Mr. Hemasiri Fernando, as to the functioning of the NOCSL, all payment vouchers and cheques were first approved by the then



Senior Vice President Mr. Deva Henry, and were processed only thereafter, and the signatories for the same were the then President and the then Treasurer only;

- (v) further, for the financial year of 2015, the Auditor General of Sri Lanka, vested with the statutory authority of auditing *inter alia* the NOCSL, prepared the Audit Report, in which Auditor General's Report none of the purported matters as raised by Moore Consulting (Pvt) Ltd have been raised as concerns/queries;
- (vi) thus, when the Auditor General himself, who conducted the thorough audit as mandated by law, and who had the benefit of conducting the said audit soon after the said financial year, did not find any issue as to the purported matters as now raised by Moore Consulting (Pvt) Ltd, in the tail end of 2025, there arise reasonable and serious doubts as to whether some, if not all, of the purported matters as raised by Moore Consulting (Pvt) Ltd now have been caused by documents/records which are now missing, which were in fact very much available and not missing when the Auditor General conducted the audit (for otherwise, the same concerns would have been raised by the Auditor General himself);
- (vii) all audited accounts are shared with the General Membership of the NOCSL, and no issue/concern has been raised as to the purported matters raised by Moore Consulting (Pvt) Ltd, to date, by any person/entity;
- (viii) in any event, as you would no doubt be aware, Olympic Solidarity [OS] nominates an independent audit firm every 4 years, per the Olympic cycle, and none of the purported matters as raised by Moore Consulting (Pvt) Ltd, have been flagged as concerns by such independent auditors also, whose audit too had the benefit of being temporally closer to the financial year of 2015, which benefit Moore Consulting (Pvt) Ltd does not enjoy;
- (ix) all reports of audits conducted as mandated by OS are available at the NOCSL offices, per my client's best knowledge, to which offices and records he does not have access, but you in fact do;
- (x) also, as you would know, upon completion of any OS project and the submission of the final project together with the financial report, OS scrutinises the same and if they are satisfied, the reports are accepted and the final payment is released and only then is the relevant OS file is closed at NOCSL;

- (xi) further, in any event, a reading of Annexure 1 to the letter by Moore Consulting (Pvt) Ltd makes it clear that the said company has not been furnished by you with all the necessary documents as would be readily available at the NOCSL offices, including but not limited to: the Auditor General's reports, the OS files, and the OS audit reports as conducted by an independent audit firm appointed by OS.

Strictly without prejudice to the above, and especially to the position of my client that he was neither in charge of, nor involved in, accounting/financial matters for the period in question, in order only to assist Moore Consulting (Pvt) Ltd where gaps may exist in their understanding due to the lack of complete and proper documentation submitted to them by the NOCSL, my client wishes to briefly state the following with respect to some of the items listed in Annexure 1 to the letter by Moore Consulting (Pvt) Ltd.

Item 1 –

The website is in fact functional, as confirmed by the IT Manager of NOCSL (*please see Annexure 1 to this letter*), and was relaunched in 2019 during the Presidency of Mr. S. Subramaniam.

An OS audit was in fact done, as per usual practice, and the relevant OS files ought to be available at the NOCSL for furnishing to Moore Consulting (Pvt) Ltd.

Item 2 –

The vouchers were approved by Mr. Deva Henry as per the procedure at that time, and the cheques were signed by the then President and Treasurer.

Final project report with a financial report were submitted to OS/OCA, and were approved.

Item 8 –

Funding is monitored by OS and the OS report and file, as available at the NOCSL, ought to be furnished to Moore Consulting (Pvt) Ltd for scrutiny.

All Other Items –

My client is unable to assist, for the reasons as set out above, as these are strictly accounting matters.

As such, I am instructed to reiterate that you ought to take the necessary steps to furnish all relevant documentation available at the NOCSL offices, to Moore Consulting (Pvt) Ltd, in order to ensure that their forensic audit is not hampered by incomplete documentation, which documentation was available and scrutinised by the Auditor General and the audit firms retained by OS from time to time, and/or which documentation should still be at the NOCSL offices in the custody of relevant officers or Executive Board members.

I am instructed to inform you that this letter written on behalf of my client, should be considered as his input and comments in response to your letter dated 05.12.2025.

Yours faithfully,

*W.K.V. Abhayaratna*

W. KULANI V. ABHAYARATNA LL.B. (Hons)  
Attorney - at - Law (A30601) &  
Commissioner for Oaths  
No. 46, Epitamulla Road, Pitakotte.  
076 3023579/kulaniabha@gmail.com

CC:

1. Client,
2. Moore Consulting (Pvt) Ltd,  
Havelock Central,  
No. 104-4/1,  
Havelock Road,  
Colombo 05.



From: Nadesan Ranjith Jegamohan ranjith232002@gmail.com  
Subject: NOC Sri Lanka Website Development Report  
Date: 13 September 2024 at 16:16  
To: NOC Maxwell De Silva maxsports@sltnet.lk  
Cc: NOC Maxwell De Silva maxsports2404@icloud.com



Dear Sir,

Below notes for Website Development.

1. The NOC Sri Lanka website - [www.srilankaolympic.org](http://www.srilankaolympic.org), was originally developed by Mr. Charles Milander. The site's front end was built using WordPress, while the database was structured using SQL.
2. In September 2018, the NOC Sri Lanka called for quotations to redevelop the website which was approved by the Executive Committee. The media committee of the NOC Sri Lanka recommended EFIT (Pvt.) Ltd. to redevelop the website and it was launched in February 2019. As before, the front end was created using Bootstrap, and the database was developed in SQL. The redevelopment incurred a one-time charge of LKR 700,000. Additionally, maintenance fees were paid: LKR 120,000 for the 2nd and 3rd years, and LKR 144,000 for the 4th year. A one-time data entry charge of LKR 140,000 was also paid for updating the database.
3. Due to concerns regarding WordPress, such as lower standards, limited security, and restricted scope for future developments, a decision was made to revamp the website using PHP while retaining the existing data. This redevelopment was undertaken in July 2023 by IDMNC at no cost, reflecting modern trends. All data entered since the site's inception remains available on the current website, which can be viewed at <https://www.olympic.lk/athletes/athletes-profile/>.

**Kind Regards,**



Nadesan Ranjith Jegamohan  
IT Manager  
National Olympic Committee of Sri Lanka  
+94-77-7768960 | [www.olympic.lk](http://www.olympic.lk)





HEMASIRI FERNANDO  
සමසිරි ජයවර්ධන

0777 352780  
0777 120445  
- hemasiri@silnet.lk

23/12/2025

Actg. Secretary General  
National Olympic Committee  
Olympic House  
Colombo 07.

**Forensic Audit of 2015**

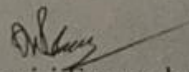
This refers to your letter dated 05/12/2025.

1. Please be kind enough to provide me with Photocopies of all relevant documents pertaining to the matters raised in your above letter ASAP.
2. Since 10 years have lapsed of the period indicated in your above letter, regret to inform you that I will not be in a position to respond to matters raised by the Audit Committee for the principal reason that I do not remember any of those quoted irregularities.
3. On receipt of the above documents, I will provide the information within the jurisdiction limit conferred on the position of the President NOC as applicable to my tenure in office.

It is also submitted that I was only the Ceremonial President and not holding a full time working position as the then Secretary General from 2011 to 2018

Thanking You,

Sincerely Yours,

  
Hemasiri Fernando



## Sugeesha Chandraweera

---

**From:** Angela Rianto <angela.rianto@olympic.org>  
**Sent:** Friday, March 13, 2026 3:57 PM  
**To:** Sugeesha Chandraweera; Oliver ROSSET  
**Cc:** Nishani Perera; Jerome POIVEY; Edward KENSINGTON; Olivier NIAMKEY; Tishan Subasinghe; Suresh Subramaniam (Guest)  
**Subject:** RE: Request for Confirmation of Remittances from IOC to NOC SL

Dear Mr. Chandraweera,

Thank you for your inquiry. It is likely that the differences noted are payments that Olympic Solidarity made to third party directly on behalf of the NOC. Especially because the difference you noted cover the year 2015-2020 (before we move to a new system allowing us to differentiate those payments easily). We will note that in the file and send it back to you as soon as possible.

Kind regards,  
Angela

---

**From:** Sugeesha Chandraweera <sugeesha@moorestephens.lk>  
**Sent:** 13 March 2026 11:13  
**To:** Oliver ROSSET <oliver.rosset@olympic.org>  
**Cc:** Nishani Perera <nishani@moorestephens.lk>; Angela Rianto <angela.rianto@olympic.org>; Jerome POIVEY <jerome.poivey@olympic.org>; Edward KENSINGTON <edward.kensington@olympic.org>; Olivier NIAMKEY <olivier.niamkey@olympic.org>; Tishan Subasinghe <tishan@moorestephens.lk>; Suresh Subramaniam (Guest) <sureshsub73@gmail.com>  
**Subject:** RE: Request for Confirmation of Remittances from IOC to NOC SL

Dear Mr. Oliver

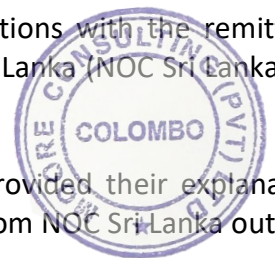
As part of our review process, we have compared the IOC remittance confirmations with the remittance balances recorded in the General Ledger of the National Olympic Committee of Sri Lanka (NOC Sri Lanka) and noted certain differences.

We brought these matters to the attention of NOC Sri Lanka, and they have provided their explanations regarding the same. For your reference, we have attached the response received from NOC Sri Lanka outlining their explanation.

We have also attached the detailed analysis highlighting the transactions giving rise to the identified differences.

In this regard, we kindly request your assistance to review the explanations provided by NOC Sri Lanka and confirm whether the same are accurate.

Thanks & Regards  
Sugeesha Chandraweera  
Assistant Manager— Corporate Finance  
MOORE CONSULTING (PVT) LTD





"Havelock Central"  
No. 104-4/1, Havelock Road,  
Colombo 05, Sri Lanka.

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F : +94-11-2505518

M : +94-71-6044445

[www.moorestephens.lk](http://www.moorestephens.lk)

---

**From:** Nishani Perera <[nishani@moorestephens.lk](mailto:nishani@moorestephens.lk)>

**Sent:** Friday, March 6, 2026 8:29 PM

**To:** Sugeesha Chandraweera <[sugeesha@moorestephens.lk](mailto:sugeesha@moorestephens.lk)>

**Subject:** Fw: Request for Confirmation of Remittances from IOC to NOC SL

Kind Regards,

Nishani Perera

FCA, ACMA, FMAAT, LLM (Cardiff), BSc. Business Admin (Sp) (USJP)

Partner

MOORE AIYAR

Director

MOORE CONSULTING (PVT) LTD



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# MOORE AMBASSADOR

**From:** Oliver ROSSET <[oliver.rosset@olympic.org](mailto:oliver.rosset@olympic.org)>

**Sent:** Friday, March 6, 2026 8:13 PM

**To:** Tishan Subasinghe <[tishan@moorestephens.lk](mailto:tishan@moorestephens.lk)>; Nishani Perera <[nishani@moorestephens.lk](mailto:nishani@moorestephens.lk)>

**Cc:** Angela RIANTO <[angela.rianto@olympic.org](mailto:angela.rianto@olympic.org)>; Jerome POIVEY <[jerome.poivey@olympic.org](mailto:jerome.poivey@olympic.org)>; Edward KENSINGTON <[edward.kensington@olympic.org](mailto:edward.kensington@olympic.org)>; Olivier NIAMKEY <[olivier.niamkey@olympic.org](mailto:olivier.niamkey@olympic.org)>; [audit@olympic.lk](mailto:audit@olympic.lk) <[audit@olympic.lk](mailto:audit@olympic.lk)>; Suresh Subramaniam (Guest) <[sureshsub73@gmail.com](mailto:sureshsub73@gmail.com)>; Rifdy Fahmy (Guest) <[secgen@olympic.lk](mailto:secgen@olympic.lk)>; NOC Sri Lanka General Manager <[gm@olympic.lk](mailto:gm@olympic.lk)>; Gobinath Sivarajah (Guest) <[sigo@olympic.lk](mailto:sigo@olympic.lk)>; NOC Sri Lanka Executive Board <[eb@olympic.lk](mailto:eb@olympic.lk)>

**Subject:** Request for Confirmation of Remittances from IOC to NOC SL

Dear Auditors,

Pursuant to the email below and to your letter pertaining to the forensic audit of the accounts of the National Olympic Committee of Sri Lanka, you will find enclosed the requested list of payments.

You will find enclosed three lists of payments covering the three quadrennial periods for Olympic Solidarity, namely "SRI-2013-2016-List of payments by Beneficiaries", "SRI-2017-2020-List of payments by Beneficiaries" and "SRI-2021-2024-List of payments by Beneficiaries". You will notice a change of format in the last file due to a change of software at Olympic Solidarity in 2021.

The list named "IOC TOP Programme – SRI-2015-2024-List of payments" cover the payments made directly by the International Olympic Committee (not Olympic Solidarity).

Finally, regarding OCA we have requested for them to send you these documents directly, as we do not hold this information.

Should you have any questions or comments, please do not hesitate to ask.

Best regards,

**Oliver Rosset**  
Financial Planning and Analysis Manager

Olympic Solidarity



## International Olympic Committee

Château de Vidy  
1007 Lausanne  
Switzerland

Tel. +41 (0)21 621 69 33

Fax. +41(0)21 621 63 63

Email [oliver.rosset@olympic.org](mailto:oliver.rosset@olympic.org)

International Olympic Committee  
Maison Olympique, 1007 Lausanne, Switzerland



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Please consider the environment before printing this e-mail.

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**From:** NOC Sri Lanka Audit <[audit@olympic.lk](mailto:audit@olympic.lk)>

**Sent:** 04 March 2026 13:17

**To:** Jerome POIVEY <[jerome.poivey@olympic.org](mailto:jerome.poivey@olympic.org)>; Angela RIANTO <[angela.rianto@olympic.org](mailto:angela.rianto@olympic.org)>; Osfinance <[osfinance@olympic.org](mailto:osfinance@olympic.org)>

**Cc:** Suresh Subramaniam (Guest) <[sureshsub73@gmail.com](mailto:sureshsub73@gmail.com)>; Rifdy Fahmy (Guest) <[secgen@olympic.lk](mailto:secgen@olympic.lk)>; NOC Sri Lanka General Manager <[gm@olympic.lk](mailto:gm@olympic.lk)>; Gobinath Sivarajah (Guest) <[sigo@olympic.lk](mailto:sigo@olympic.lk)>; NOC Sri Lanka Executive Board <[eb@olympic.lk](mailto:eb@olympic.lk)>; Lakshman Athukorala <[slathukorala@outlook.com](mailto:slathukorala@outlook.com)>

**Subject:** Re: Follow-up: Request for Confirmation of Remittances from IOC to NOC SL

**Dear Mr. Poivey,**

Thank you very much for your kind email and for your attention to this matter. Please accept our sincere apologies for any inconvenience caused in the course of this correspondence. We appreciate your clarification and your assistance in directing us to the appropriate colleagues.



As advised, we will immediately liaise with Ms. Rianto and the Olympic Solidarity Finance team in order to address this matter without delay.

**Dear Ms. Rianto and Members of the Olympic Solidarity Finance Team,**

Greetings from the National Olympic Committee of Sri Lanka. Further to Mr. Poivey's email, we write to respectfully follow up on our previous correspondence, under which we shared the official letter from the National Olympic Committee of Sri Lanka together with the third-party confirmation request issued

by Moore Consulting (Pvt) Ltd in relation to remittances made to the National Olympic Committee of Sri Lanka by International Olympic Committee Olympic Solidarity for the period under review.

For your convenience, we have attached once again the relevant letters to this email.

The information requested is essential for the proper and timely conclusion of the ongoing forensic audit. We would be most grateful if you could kindly provide the requested confirmation directly to Moore Consulting (Pvt) Ltd in accordance with the details outlined in their letter.

May we respectfully highlight that we are required to conclude the forensic audit for the relevant period by the end of March 2026. This timeline is particularly important in view of the forthcoming elections of the National Olympic Committee of Sri Lanka, which are scheduled to be conducted prior to April 2026 in compliance with the applicable requirements of the International Olympic Committee.

In light of the above, we would sincerely appreciate your prompt assistance and cooperation in facilitating this request at your earliest convenience.

Should you require any further documentation or clarification from our end, please do not hesitate to let us know. We remain at your disposal and would be pleased to assist in any way necessary.

Thank you once again for your support!

On Wed, 4 Mar 2026 at 16:58, Jerome POIVEY <[jerome.poivey@olympic.org](mailto:jerome.poivey@olympic.org)> wrote:

Dear Secretary General, dear Yasodara,

Thank you for your message and please accept my sincere apologies for the delay in replying due to a very busy period.

Please note that I did receive your email dated 14 January 2026 (attached for reference). However, for reasons unknown, I did not receive your initial email and letter sent in November 2025.

That said, I am forwarding your request and the attached letter to my colleagues from Olympic Solidarity Finance @Angela RIANTO ; @Osfinance (copied here), who will respond to you directly and provide all the necessary information. As clearly indicated last year and in my self-explanatory email dated 25 September 2025 (also attached for reference), please contact them directly for any further requests related to these specific financial matters.

Thank you for your understanding and collaboration.

With kind regards,

Jérôme

-----

**Jérôme POIVEY**

Associate Director, Institutional and Governance Services  
NOC Relations Department

Tel. +41 21 621 6953

Email [jerome.poivey@olympic.org](mailto:jerome.poivey@olympic.org)

INTERNATIONAL OLYMPIC COMMITTEE



Maison Olympique  
1007 Lausanne, Switzerland

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Please consider the environment before printing this e-mail.

**From:** NOC Sri Lanka Audit  
<audit@olym



[pic.lk](#)>

**Sent:** Tuesday, 3 March 2026 11:40

**To:** Jerome POIVEY <[jerome.poivey@olympic.org](mailto:jerome.poivey@olympic.org)>

**Cc:** Suresh Subramaniam (Guest) <[sureshsub73@gmail.com](mailto:sureshsub73@gmail.com)>; Rifdy Fahmy (Guest) <[secgen@olympic.lk](mailto:secgen@olympic.lk)>; NOC Sri Lanka General Manager <[gm@olympic.lk](mailto:gm@olympic.lk)>; Gobinath Sivarajah (Guest) <[sigo@olympic.lk](mailto:sigo@olympic.lk)>; NOC Sri Lanka Executive Board <[eb@olympic.lk](mailto:eb@olympic.lk)>; Lakshman Athukorala <[slathukorala@outlook.com](mailto:slathukorala@outlook.com)>

**Subject:** Re: Follow-up: Request for Confirmation of Remittances from IOC to NOC SL

Dear Mr. Poivey,

Trust this email finds you well. This is a kind reminder regarding our email sent earlier, along with the attached official letter from the National Olympic Committee of Sri Lanka (NOC SL), requesting confirmation of remittances made to NOC SL for the period under review, as required for the ongoing forensic audit conducted by Moore Consulting (Pvt) Ltd. The letter we received from Moore Consulting (Pvt) Ltd requesting third-party confirmation was also attached.

As this is an urgent matter for the audit process, we would be very grateful if you could kindly acknowledge receipt of this request and/or provide an update on whether the required information is being processed.

Your timely cooperation and support are highly appreciated.

Please let us know if any further clarification or information is needed from our side.

Thank you very much for your kind attention!

On Wed, 14 Jan 2026 at 17:05, NOC Sri Lanka Audit <[audit@olympic.lk](mailto:audit@olympic.lk)> wrote:



Dear Mr. Poivey,

Trust this email finds you well. This is to kindly follow up on the email correspondence dated 22 November 2025, under which we shared the official letter from the National Olympic Committee of Sri Lanka (NOC SL), together with the third-party confirmation request relating to remittances made to NOC SL for the period under review, issued by Moore Consulting (Pvt) Ltd, for your kind attention.

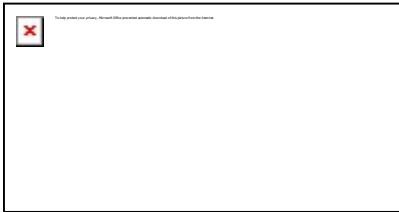
For your convenience and ease of reference, I have attached both letters to this email as well.

The details requested are essential to enable the forensic audit to be concluded accurately and within the prescribed time frame. In this regard, we would be most appreciative of your support in providing the relevant information directly to Moore Consulting (Pvt) Ltd, in accordance with the details outlined in their letter.

Should you require any further information, documentation, or clarification from our end to facilitate this process, please do not hesitate to let us know. We would be sincerely grateful for your assistance.

Thank you very much for your time and attention!

**Kind Regards,**



Yasodara Dunuwille Koralege

Coordinator - Audit Committee

NOC/CGA Sri Lanka

+94-71-689-8693 | [www.olympic.lk](http://www.olympic.lk)

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**Kind Regards,**



Yasodara Dunuwille Koralege

Coordinator - Audit Committee

NOC/CGA Sri Lanka

+94-71-689-8693 | [www.olympic.lk](http://www.olympic.lk)



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**Kind Regards,**

## Annexure 15

### Documentation Gaps — Forensic Investigation FY 2015

#### National Olympic Committee of Sri Lanka (NOCSL)

The table below sets out the documentation gaps identified during the forensic investigation conducted by Moore Consulting (Pvt) Ltd. A "X" under the Moore Investigation column denotes that the document was not available or could not be traced at the time of our investigation. A "—" under the Auditor General's Report column indicates that the gap was not reported as a scope limitation in the Auditor General's Report issued on 30<sup>th</sup> January 2018.

No.	Documentation Gap	Moore Investigation	Auditor General's Report
1	Donor Policies, Financial Policies & Guidelines	X	—
2	Executive Committee Meeting Minutes (2015)	X	—
3	Payment Vouchers — Missing from files (multiple transactions)	X	—
4	Payment Vouchers — Bank-matched but originals untraceable (Sports Admin Course, Fortune Entertainment, Olympic Day Run etc.)	X	—
5	Donor Confirmations for OCA/IOC receipts (USD 24,985   USD 84,890   USD 29,947)	X	—
6	Project Report submitted to OCA (Batticaloa Tennis Development Project)	X	—
7	Tender Evaluation Documents (UTSNA Inc. vendor selection)	X	—



ශ්‍රී ලංකා ඔලිම්පික් කමිටුව වෛහාරික විගණන සම්මුඛ පරීක්ෂණ මිනිත්තු

දිනය: 2026.03.24

ස්ථානය: ඔලිම්පික් කමිටුව

සම්මුඛ පරීක්ෂකයින්:

සුගීෂ වන්දුච්චි, , සහකාර කළමනාකරු, මුවර් කන්සල්ටින් (පුද්) සමාගම

ප්‍රභාණ් නිමංසා , විධායක, මුවර් කන්සල්ටින් (පුද්) සමාගම

සම්මුඛ පරීක්ෂක: ජයතුන්ගේ යුරේශ් මදුරංග

ජාතික හැඳුනුම්පත් අංකය: 198826200298

මුවර් කන්සල්ටින් (පුද්) සමාගමහි සහකාර කළමනාකරු සුගීෂ වන්දුච්චි සම්මුඛ පරීක්ෂණ මිනිත්තු සටහන් කරගෙන ඇති අතර එය මුවර් කන්සල්ටින් (පුද්) සමාගමහි අධ්‍යක්ෂ නිශානි පෙරේරා මහත්මිය විසින් තවම අනුමත කර නැත.

වෛහාරික විගණනයට අදාළ තොරතුරු එක්රැස් කිරීම මෙම සම්මුඛ සාකච්ඡාවේ අරමුණ විය. මුලදී මුවර් කන්සල්ටින් (පුද්) සමාගම වෙතින් සහභාගී වූ සුගීෂ වන්දුච්චි විසින් යුරේශ් මහතා ට සම්මුඛ පරීක්ෂණයේ අරමුණ තොරතුරු රැස් කිරීම බව පැහැදිලි කරන ලදී.



ප්‍රශ්නය - යුරේශ් මුලින්ම කියන්නකො ඔයාගෙ සම්පූර්ණ නම ?

පිළිතුර - ජයතුන්ගේ යුරේශ් මදුරංග

ප්‍රශ්නය - අපිට කියන්න ඔලිම්පික් කමිටුවට join වුනෙ මොන කාලේද මොන තනතුරෙන් ද?

පිළිතුර - 2016/01/01 ,Account Assistant

*Mu* →

ප්‍රශ්නය - අපි මේ interview එකේ කරන පරමාර්ථය තමයි ඔයාගේ ජොබ් description එක Olympic Committee එකෙන් පැහැදිලිව දිලා නැති එක .එතකොට ඔයගෙ ජොබ් role එකට අදාල වුනේ මොනවද කියලා confirm කර ගන්න අවශ්‍ය වෙලා තියෙන්නේ,එතකොට 2016 ඉදලා 2024 අවුරුද්ද වෙනකම්ම ඔයාගෙ role එක මොන මොන තනතුරු වලද හිටියේ කියලා මතකයක් තියනවාද?

පිළිතුර - Account Assistant ආවා (ප්‍රශ්නය :එතකොට 2015 අවුරුද්දේ හිටියද? පිළිතුර : නෑ) එතකොට Account Assistant තමයි දිගටම හිටියේ (ප්‍රශ්නය දෙදහස් කීය වෙනකන් වගේ හිටියද? පිළිතුර : යම් යම් කාලයන් වලදී ඒක වෙනස් වුනා ,Assistant Accountant කියලා ලියපු letter එකක් මට හම්බුනා ඒත් job role වෙනස් වුනේ නෑ) 2024 වගේ Senior Finance Executive 23 හරි 24 හරි මට මතක විදිහට.

ප්‍රශ්නය - එතකොට යුරේස් 2016 ඉදලා Account Assistant විදිහට නෙ join වුනේ , ඊට පස්සෙ ඔයාගෙ period එක අතර මැදදි designation එක වෙනස් වුනා , හැබැයි job role එක same job role,එතකොට කවද විතර වෙනකම් same job role එක තිබ්බද?

පිළිතුර - 2024 වෙනකම්ම

ප්‍රශ්නය - එතකොට මේ period එකේදි තිබ්බ job role එක පොඩ්ඩක් explain කරන්න

පිළිතුර - මූලික වශයෙන්ම තිබ්බේ payment voucher prepare කරන එක.ඊට අමතරව petty cash එකයි,bank reconsilation එකයි

ප්‍රශ්නය -Reconciliation එක හදන එක?

පිළිතුර - ඔව්.

ප්‍රශ්නය - එතකොට කොහොමද payment voucher එකක් ඔයාට payment එකට එන්නේ?

පිළිතුර - Payment එකට එනවා Admin එකෙන් එනවා,ඒ project වලට payment කරන අය ඉන්නවානෙ.එතකොට එයාලගෙන් තමයි එන්නේ,ඒ project එකට අදාල documents එන්නේ admin එකෙන් , procurement ගන්න කෙනෙක් ඉන්නවා නම් එයාගෙන් ,එයාගෙන් ලබෙන payments මත තමයි මම payment voucher prepare කරන්නේ.

ප්‍රශ්නය - Prepare කරනකොට මොනවද බලන්නේ?

පිළිතුර - මූලික වශයෙන් මම invoice එක බැලුවේ.

ප්‍රශ්නය - Invoice එක base කරන් ද හැදුවේ payment voucher එක ?



*Mu*

පිළිතුර - ඔව්

ප්‍රශ්නය -Manual ද හැඳුවේ?

පිළිතුර - Manual නෙමෙයි System, බිලක් ආවොත් ඒක බිලට enter කරලා payment එක කරන්නේ system එකෙන්.

ප්‍රශ්නය - ඒ කියන්නේ Quick book එකෙන් ද?

පිළිතුර -Quick book එකෙන්.

ප්‍රශ්නය - එතකොට යුරේශ් මේ period එකෙ document handling,ඒ කියන්නේ document store කරන ඒවා ,ඒ responsibility එක ඔයාට තිබුනද?

පිළිතුර - ඔව් .File store කරනවා කියන්නේ එහෙම නෑ. Government Audit එකට documents දෙනවා.

ප්‍රශ්නය - නෑ මන් කියන්නේ file custom එක.?

පිළිතුර - Payment voucher එක file කරන වැඩේ මන් කලා.

ප්‍රශ්නය - එතකොට කවුරු යටතේද තිබ්බේ ඒ file?

පිළිතුර - එහෙම කියලා නෑ.අපෙ Accountant මායි දෙන්නම use කරනවා ඒ file

ප්‍රශ්නය - නෑ ,අපි හිතමුකො payment voucher එකක් sign off වුනා කියලා,ඒ කියන්නේ payment එක කරලා cheque එකක් ලියලා finalize වුනා කියලා.එතකොට ඒ payment voucher එක file කරනවා නෙ අපෙ voucher file එකට.ඒ අදාල voucher file එක කාටද බාරව හිටියේ?

පිළිතුර - ඒ කියන්නේ Accountant මායි තමයි.ඒ කියන්නේ safety එකක් මුකුත් නෑ file කරලා cupboard එකේ තියා ගන්නා. ඒ කාලේ කොහොමත් cupboard තිබ්බොත් නෑ.අර COLOMBO පල්ලෙහා cupboard ටික හම්බුනෙන් 2023 දී.



ප්‍රශ්නය - එතකොට ඊට කලින් කොහොමද?

පිළිතුර - කලින් cardboard box වල දාලා stores වල තිබ්බා

ප්‍රශ්නය - තව පොඩ් එක කාරණයක් confirm කර ගන්න ඕනි යුරේශ්.ඔයගොල්ලොන්ගෙ payment voucher වල authorization missing ඒවා තියනවා,ඒ වගේ වෙලාවක ඒවට අදාල payment එක ගිහින් තියනවා.එහෙම ඒවා identify වුනද?එහෙම ඒවා වුනේ ඇයි කියන්න පුලුවන් ද?

*Mnu*

පිළිතුර - ඔව් සමහර වෙලාවට එකක් වෙන් පුලුවන් cheque එක voucher set එකක් යවනකොට sign කරන එක miss වෙන් පුලුවන්,අනිත් එක තමයි games වලට යනකොට සමහර වෙලාවට outstation යනවා නේ එතකොට එහෙට ගිහින් ගෙවන්න වෙනවා,ඒ වෙලාවට අපි cheques අරන් යනවා අපි.එතකොට payment එක කරලා ඇවිල්ලා තමයි අපි system එකට enter කරන්නේ ඒ වගේ වෙලාවට voucher එක අපි පස්සේ print කරනවා.අර outstation යන හින්දා තමයි එහෙම වෙන්නේ

ප්‍රශ්නය - එතකොට අපි හිතමුකො ඒ payment එකට අදාලව supporting documents අඩුයි කියලා ඒ වගේ වෙලාවට?

පිළිතුර - නෑ.documents අනිවාර්යෙන්ම තියෙන්න ඕනි documents නැතුව payment එකක් කරලා නෑ.

ප්‍රශ්නය - තව දෙයක් තමයි cheque එකේ authorization එක කරලා තියෙන්නේ sectary General හැබැයි එයාම sign කරලා තියනවාද cheque වල??

පිළිතුර - ඔව්.

ප්‍රශ්නය - Sectory ට තිබ්බද cheque signing power එක?

පිළිතුර - ඔව්.ගොඩක් දුරට cheque එක sign කරන කෙනා තමයි voucher එක sign කරන්නේ

ප්‍රශ්නය - එතකොට constitution එකේ විදිහට cheque signing authority එකක් නෑ නේද sectary General ට ,voucher එක sign කරන කෙනාම confirm කරන්න පුලුවන් ද cheque එකක් ගන්නාම?

පිළිතුර - Constitute එකේ තියෙන්නේ treasurer එකක් president හරි sectary general හරි

ප්‍රශ්නය - President හෝ vice president කියලා තමයි කලින් consider කරලා තිබ්බේ?

පිළිතුර - කොහොමත් vice president cheque sign කරන්නේ නෑ.

ප්‍රශ්නය - Vice president approve කරන ඒවා කවුද sign කරන්නේ?

පිළිතුර - ඒ කියන්නේ?

ප්‍රශ්නය - ඒ කියන්නේ vice president approver විදිහට ඉන්නවා නම් cheque එක sign කරන්නේ ?

පිළිතුර - President හෝ secretary දෙන්නගෙන් එක්කෙනෙක්.

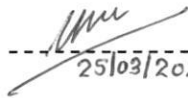
ප්‍රශ්නය - හරි යුරෙස් ඒ ටික තමයි අපිට confirm කරගන්න ඕනි උනේ



*Mu*

පිළිතුර - ගොඩක්ම vice president ගෙන් පස්සේ voucher sign කලේ sectory general or President ,ඒ කියන්නේ cheque එක sign කරන කෙනාම තමයි voucher එකත් sign කලේ.

ඉහත සඳහන් කර ඇති තොරතුරු සත්‍ය සහ නිවැරදි බව තහවුරු කරමි.

  
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25/03/2026

ජේ.යු.මදුරංග



ශ්‍රී ලංකා ඔලිම්පික් කමිටුව වෛහාරික විගණන සම්මුඛ පරීක්ෂණ මිනිත්තු

දිනය: 2026.03.24

ස්ථානය: ඔලිම්පික් කමිටුව

සම්මුඛ පරීක්ෂකයින්:

සුගීෂ වන්දුචිර, , සහකාර කළමනාකරු, මුවර් කන්සල්ටින් (පුද්) සමාගම

ප්‍රභාෂි නිමංසා , විධායක, මුවර් කන්සල්ටින් (පුද්) සමාගම

සම්මුඛ පරීක්ෂක: හින්කෙන්ද මුදියන්සේලාගේ දිනේශ් ක්‍රිශාන්ත

ජාතික හැඳුනුම්පත් අංකය: 197134903376

මුවර් කන්සල්ටින් (පුද්) සමාගමහි සහකාර කළමනාකරු සුගීෂ වන්දුචිර සම්මුඛ පරීක්ෂණ මිනිත්තු සටහන් කරගෙන ඇති අතර එය මුවර් කන්සල්ටින් (පුද්) සමාගමහි අධ්‍යක්ෂ නිලධාරී පෙරේරා මහත්මිය විසින් තවම අනුමත කර නැත.

වෛහාරික විගණනයට අදාළ තොරතුරු එක්රැස් කිරීම මෙම සම්මුඛ සාකච්ඡාවේ අරමුණ විය. මුලදී මුවර් කන්සල්ටින් (පුද්) සමාගම වෙතින් සහභාගී වූ සුගීෂ වන්දුචිර විසින් දිනේශ් මහතා ට සම්මුඛ පරීක්ෂණයේ අරමුණ තොරතුරු රැස් කිරීම බව පැහැදිලි කරන ලදී.



ප්‍රශ්නය - Mr. Dinesh කොයි කාලෙ වගෙද Olympic එකට join වුනේ?

පිළිතුර - 2012 ජුනි

ප්‍රශ්නය - මොන position එකෙන්ද වුනේ?

පිළිතුර - Assistant Accountant

ප්‍රශ්නය - එතකොට එක එක අවුරුදු ගන්නාම, 2012 අපිට අවශ්‍ය නෑ, 2015 දෙන්න 2024 වෙනකම් මොන තනතුරු වලද හිටියේ කියල මතකද?

පිළිතුර - 2013 Accountant විදියට තමයි ,එතකොට මෙතන තව කෙනෙක් හිටියා අතුල ජයලාල් කියලා Finance Manager විදියට , තව කෙනෙක් හිටියා Dinushi කියලා accounts කරන , එයාට report කරන එක තමයි.

ප්‍රශ්නය - එතකොට Mr. Dinesh 2015 අවුරුද්දේ හිටියේ Accountant විදියටද? Assistant accountant විදියටද?

පිළිතුර - Accountant විදියට

ප්‍රශ්නය - එතකොට Mr.Dinesh ට උඩින් හිටියේ අතුල ජයලාල් ද?

පිළිතුර - අතුල ජයලාල්

ප්‍රශ්නය - එතකොට ඒ period එකේ Mr. Dinesh ගේ job roll එක මොනවගේ එකක්ද තිබ්බේ?

පිළිතුර - ඇත්තටම reporting පැත්ත වගේ, system එකේ accounts හදන සහ Management accounts හදන එක, අරයට ලොකු දැනුමක් තිබ්බේ නෑ accounts ගැන.ඒ position එකේ වැඩ ඔක්කොම කලේ මම

ප්‍රශ්නය - එතකොට annual reports හදන එකත් කලාද?

පිළිතුර - ඔව් , system එකේ



ප්‍රශ්නය - Quick book එකද පාවිච්චි කලේ?

පිළිතුර - ඔව් ,

ප්‍රශ්නය - එතකොට Mr.Dinesh payment voucher හදන එකට සම්බන්ද වුනාද ඒ period එකේ?

පිළිතුර - ඔව් , Dinushi voucher එක දැමීමට පස්සේ මම check කරනවා වගේ. එතකොට අතුල ජයලාල් certified by හරි authorized by , අතුල ජයලාල් sign කරාට පස්සේ payment එකට යවනවා

ප්‍රශ්නය - Document handling පැත්ත වගේ කොහොමද සිද්ද වෙන්නේ? එතකොට අපි හිතමුකො payment voucher එකක් approved වෙලා checked කරලා,prepare කරලා, ඊට පස්සේ ඒක යනවනේ payment එක authorized කරන්න, authorized කලාට පස්සේ cheque එකත් sign කරලා ඒ අදාල payment voucher කොහෙද handle වෙන්නේ? ඒ කියන්නේ ඒ ටික කොහෙද store වෙන්නේ?

පිළිතුර - සාමාන්‍යයෙන් පළවෙනි අවුරුද්දේ current year එකයි last year එකයි උඩ තියෙනවා, උඩ ඉඩ නැති නිසා අනෙක් ඒවා store එකේ තියෙන්නවා.

ප්‍රශ්නය - ඒක කාගෙ custody එකේද තියෙන්නේ?

පිළිතුර - එහෙම ලොකු security එකක් දීල තියලා නෑ, මෙතන ඕන කෙනෙක්ට,,, ,,,, ඔය ගොඩක් වෙලාවට මෙතන payment voucher missed වෙන්නේ, දැන් අපේ එක එක project කරන කොට, ගිහින් බලනව ගිය අවුරුද්දේ project එකේ මේ T shirt එක ගහලා තියේද කියලා ගොඩක් වෙලාවට price එක supplier බලන්න,Pion එහෙමත් ගන්නවා. සමහර වෙලාවට missed වෙන්න පුලුවන්, ගිහින් දානවද ඒක හරියට වෙනවද කියලා දන්නේ නෑ, මම responsible නෑ,ඒක එතනට යනවද කියලා sure නෑ

ප්‍රශ්නය - එතකොට Accountant ගේ හරි job roll එක මොකක්ද? accountant අර certify ඇරෙන්න, reporting ඇරෙන්න , Payment එකේ responsibility එකක් එනවද?

පිළිතුර - මෙහෙ ගොඩක් වෙලාවට statutory (utility) payment ඇරුනම project payment නේ තියෙන්නේ, මේකෙ ලොකුම roll එක කරන්නේ project officer ,අපි accounts කලාට budget එක ගිහිල්ලා project එක submit කරනකමම,main role එකක් ලොකු idea එකක් මේක ,activity එක සම්බන්ධව මොනාහරි ඇහුවොත් දන්නේ project officer, හිතන්නකො කවදද report කරන්නේ,payment කරන්නේ ඔක්කොම එයා තමයි දන්නේ, project details දන්නේ එයා තමයි.

සාමාන්‍යයෙන් අපි දන්නවා, payment එක එන විදිය quotation call කරනවද, ඒ rule එක, project එකේ ඔක්කොම දන්නේ එයා තමයි.



කියලත් තිබුනා මොකක් හරි payment එකක් දෙනකොට project officer sign කරලා දෙන්න කියලා, TT එක දාන්න කියුවොත් කියනවා ඔයා sign කරලා දෙන්න කියලා,

ප්‍රශ්නය - ඒ කොයි කාලෙ වගේද?

පිළිතුර - 2016,2017 ,2018 වගේ

ප්‍රශ්නය - Payment voucher එකේ part එකක් එයාට එන්නෙ නෑ නෙ?

පිළිතුර - නෑ

එයා supporting ටිකක් දුන්නොත් ,උදාහරණ විදියට ළමයෙකුට scholarship එකක් දෙද්දී project officer සහතික කරලා දෙන්න ඕන, මෙතනින් තමයි යන්නෙ ,මේක දෙන්න කියලා එයා තමයි responsible වෙන්නෙ,අපි දන්නෙ නෑ නේ, ඇතුලට ගිහිල්ලා බලන්න

ප්‍රශ්නය - Voucher එකක් sign කරලා ඉවර වුනාට පස්සෙ store වෙන්නෙ කොහෙද, file එකක් තියෙනවද?

පිළිතුර - ඔව් ,

ප්‍රශ්නය - ඒ payment file එක කවුද ගාවද තියෙන්නෙ?

පිළිතුර - උඩ තියෙනවා. Audit එක ඉවර වුනාට පස්සෙ මෙතන block වෙත නිසා පහලින් යම්කිසි පිලිවලකට තියෙනවා



ප්‍රශ්නය - ඒ කියන්නෙ අද දවස ගන්නොත්,ඔයාලගෙ account කරන්නෙ වෙනම division එකක් නෙ ,ඒකෙ payment voucher එක තියෙන්නෙ කාගෙ යටතෙද්ද් එව කියන්න පුලුවන්ද ?

පිළිතුර - දැන් එයාල ලග

ප්‍රශ්නය - අද කාලෙ වගේ ඒ කලේ payment voucher එකේ responsibility එක තිබ්බෙ කාටද?

පිළිතුර - Assistant accountant, ඒ මූලික හරියෙ, audit එකට යනකොට අහනවනෙ

ප්‍රශ්නය - අපි මේ කතා කරන time period එකේ දී ඔයාලා procurement guideline එකක් පාවිච්චි කලාද?

පිළිතුර - එහෙම guideline එකක් තිබ්බෙ නෑ,

ප්‍රශ්නය - කොයිම අවුරුද්දකවත් implement වුනාද?

පිළිතුර - 2019 පස්සෙ වගේ ඉඳලා ,අවුරුදු 6ක් විතර එක දිගට ඇවිත් අන්තිමට election එකක් තිබ්බෙ 2019 පෙබරවාරිද අප්‍රේල් ද මට මතක නෑ, එතකම් members ලවත් එන්නෙ නෑ, මෙතනට ආවොත් රණ්ඩු වෙනවා ඊට පස්සෙ ආයෙ මාස 6 ට කියන්නෙ නෑ, එහෙම system එකක් නෑ,මම අවෙත් මෙතනට 2012 වගේ නෙ, ඒ අතර තුර කිසිම දෙයක් එකතු වුනේ නෑ, 2018 election එක කියෙනෙකම්, guideline එකක් හදන්න දැනුම තියෙනෙ මිනිස්සු ඉන්න ඇති,ඒ වගෙ කට්ටිය එකතු වෙලාවත් කලේ නෑ, 2013,2016 audit report කලෙන් එකටද කොහෙද 13,14,15,16 ,audit report issue වුනෙන් එකටමද කොහෙදේ ඒක අමුතුවම period එකක් . එතකොට 2018 පස්සේ Chartered account ඇවිත් මේක පොඩ්ඩක් කලා, නමුත් මේවගෙ කරන්න පුලුවන් වාතාවරණයක් තිබ්බෙ නෑ,

ජන්දයක් කියන්න decision එකක් ගන්න ,coram එකක් මෙතනට එන්නෙ නෑ members එන්නෙ නෑ,ගොඩක් වෙලාවට හතර පස් දෙනයි එන්නෙ, Chairman Sectary , ඔය හතර පස් දෙනා, එකතුවෙලා ඔය ඔක්කොම decision ගන්නෙ,ඒ කාලෙදී IOC තිබුනා, guideline ,office bearers කියලා,

සාමාන්‍යයෙන්

පාර්ලිමේන්තුව වුනත් විසිරෙවුවට පස්සෙ ඒ panel එක ඉන්න ඔනනෙ , එවගේ office bearers team එක තමයි දිගටම හිටියෙ, ඒකට IOC approval එක තිබුනා, Meeting කියලා discuss කරලා approval ගන්න වගේ දෙයක් වුනෙ නෑ



ප්‍රශ්නය - Cheque එකක සමහර අවුරුදු තිබුනා 2015 ,2016 අවුරුදු වල approver විදියට sign කරන්නෙ vice president , authorizer හරි approver විදියට sign කරන්නෙ vice president

එයාමද cheque එකත් sign කරන්නෙ?

පිළිතුර - 2018 වෙනකම් sign power තිබ්බෙ President ,Treasure ට විතරයි

ප්‍රශ්නය - එකකොට cheque එක sign කරන්නේ?

පිළිතුර - president

ප්‍රශ්නය - Voucher එකේ sign එක vice president තිබීමට president තමයි cheque එක sign කරන්නේ?

පිළිතුර - ඔව්, Mr. හේමසිරි ප්‍රනාන්දු එන්නෙ සතියකට දෙපාරක් වගේ, ඒ හින්දා මෙයාට බලන්න කියලා තිබ්බා. මම නැතිවුනාම ඔක්කොම කරන්න කියලා තිබ්බා , in writing දීල තිබ්බද දන්නෙ නෑ,

ප්‍රශ්නය - Mr. Deva Henry ට ද?

පිළිතුර - ඔව් , Vice president

ප්‍රශ්නය - එකකොට approved voucher එකත් එක්ක cheque එක යනවා Mr. Hemasiri Fernando ට නේ?

පිළිතුර - ඔව් cheque එක sign කරන්න යනවා, ඒ දෙන්නට විතරයි පුලුවන්

ප්‍රශ්නය - Secretary general ට තිබ්බා ද?

පිළිතුර - නෑ , Mr. සුරේෂ් පත්වුනාට පස්සේ , 2018 පස්සේ secretary general constitution එකේ තිබ්බත් signatory power දීල තිබ්බෙ නෑ. දුන්නෙ 2018 ට පස්සේ මට මතක විදියට, chairman පත්වුනාට පස්සේ. දැන් system එකට පැවිලිලා තියෙන්නෙ, එයා හැම තිස්සෙම රට මනෙ ඉන්නෙ, ඒ හින්දා Mr. Maxwell ට කියලා තිබුනේ , Secretary general ට මමත් කියලා තිබුනෙ, ලංකාවෙ හිටියත් sign කරන්න එපා කියලා emergency matter එකක් වුනත් , මොකක් හරි guideline එකක් තියෙන්න එපැයි

ප්‍රශ්නය - constitution එකේ විදියට ට secretary ට sign කරන්න පුලුවන්ද?

පිළිතුර - ඔව් , either පාවිත් කියනවා බලන්නකො constitution එකේ.


ප්‍රශ්නය - 2015 constitution එකේ නෑ නේද?

පිළිතුර - කලින් එකෙන් තිබ්බා , with treasure, treasure mandatory, either අර දෙන්නගෙන් එක්කෙනෙක් පුලුවන් , නමුත් ඒක බැංකුවට දීල තිබ්බේ නෑ,

ප්‍රශ්නය - බැංකුවට instruction එක ආවේ 2018 පස්සේද?

පිළිතුර - ඔව් , ඒ අලුත් president කියපු හින්දා යවලා තිබුනා

ඉහත සඳහන් කර ඇති තොරතුරු සත්‍ය සහ නිවැරදි බව තහවුරු කරමි.

 25/3/2026  
එච්.එම්.ඩී.ක්‍රිශාන්ත



## Sugeesha Chandraweera

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**From:** NOC Sri Lanka Audit <audit@olympic.lk>  
**Sent:** Thursday, March 26, 2026 9:19 AM  
**To:** NOC Sri Lanka HR; Sugeesha Chandraweera  
**Cc:** Suresh Subramaniam; NOC Sri Lanka Secretary General; NOC Sri Lanka General Manager; NOC Sri Lanka Nipuni; Tishan Subasinghe; Lakshman Athukorala; saliya.j@hotmail.com; yogi2257@gmail.com; prithi perera; Nishani Perera  
**Subject:** Re: Draft Forensic Investigation Report of 2018

Dear Ms. Chalani,

Thank you for your email.

Dear Sugeesha,

Forwarding for your information.

Thank you.

On Thu, 26 Mar 2026 at 09:17, NOC Sri Lanka HR <[hr@olympic.lk](mailto:hr@olympic.lk)> wrote:

Dear Yasodara,

As informed earlier, the employee mentioned in your email worked with us several years ago.

At present, Ms. Thishankani Gunawardhane is overseas and the contact numbers provided to us are no longer in service. Additionally, her residence has also changed.

Regarding Mr. Athula Jayalal, we currently have an address on record, however, his contact number is also not in service. As per the information available to us, he has changed his residence. The last known address is as follows:

Mr. Athula Jayalal  
[42/3, 4th Lane, Pubudu Mawatha,](#)  
[Mattegoda, Polgasowita.](#)



**Kind Regards,**

**Chalani** Dayarathna  
Deputy Manager - HR & Event Operations  
NOC/ CGA Sri Lanka  
+94-77-0556534 | [www.olympic.lk](http://www.olympic.lk)

On Wed, 25 Mar 2026 at 16:16, NOC Sri Lanka Audit <[audit@olympic.lk](mailto:audit@olympic.lk)> wrote:

Dear Ms. Chalani,

Trust this email finds you well. I am forwarding herewith the email received from Sugeesha Chandraweera from the Forensic Auditors team for your reference.

As per our previous discussion, I had communicated that Ms. R.P. Dinushika Thusankani Gunawardane and Mr. S.K. Athula Jayalal are no longer employed at NOC Sri Lanka. Further, as coordinated with you, attempts have been made by the HR Department to establish contact with them. However, it has been confirmed that their previous contact numbers are no longer in use, and the last available update indicates that Ms. Dinushika Thusankani Gunawardane may have relocated overseas. In this context, arranging interviews with these individuals at short notice is not feasible.

However, following my telephone conversation with Mr. Sugeesha Chandraweera earlier today, he has indicated that my confirmation alone is not sufficient and that a direct confirmation from HR is required on this matter.

Accordingly, I would appreciate it if you could kindly provide a formal confirmation outlining the above situation.

Sugeesha has been copied to this email for ease of coordination.

Thank you for your assistance!

----- Forwarded message -----

From: **Sugeesha Chandraweera** <[sugeesha@moorestephens.lk](mailto:sugeesha@moorestephens.lk)>

Date: Mon, 23 Mar 2026 at 14:48

Subject: RE: Draft Forensic Investigation Report of 2018

To: NOC Sri Lanka Audit <[audit@olympic.lk](mailto:audit@olympic.lk)>

Cc: NOC Sri Lanka Nipuni <[nipuni@olympic.lk](mailto:nipuni@olympic.lk)>, NOC Sri Lanka Executive Board <[eb@olympic.lk](mailto:eb@olympic.lk)>, Rifdy Fahmy Triathlon <[rifdyfahmy@gmail.com](mailto:rifdyfahmy@gmail.com)>, Tishan Subasinghe <[tishan@moorestephens.lk](mailto:tishan@moorestephens.lk)>, Suresh Subramaniam <[sureshsub73@gmail.com](mailto:sureshsub73@gmail.com)>, NOC Sri Lanka Secretary General <[secgen@olympic.lk](mailto:secgen@olympic.lk)>, Lakshman Athukorala <[slathukorala@outlook.com](mailto:slathukorala@outlook.com)>, NOC Sri Lanka General Manager <[gm@olympic.lk](mailto:gm@olympic.lk)>, [saliya.j@hotmail.com](mailto:saliya.j@hotmail.com) <[saliya.j@hotmail.com](mailto:saliya.j@hotmail.com)>, [yogi2257@gmail.com](mailto:yogi2257@gmail.com) <[yogi2257@gmail.com](mailto:yogi2257@gmail.com)>, prithi perera <[prithipee@yahoo.com](mailto:prithipee@yahoo.com)>, Nishani Perera <[nishani@moorestephens.lk](mailto:nishani@moorestephens.lk)>

Dear Yashodara,

Please find attached the 2018 Summary of Findings for your reference.

We will forward the draft forensic investigation report for 2019 within the day.

Further, as job descriptions are not available for the employees, we will need to conduct brief interviews on tomorrow prior to issuing the final reports for 2015, 2016, and 2017. Accordingly, we kindly request to arrange interviews with the following personnel.

1. Mr. H.M. Dinesh Krishantha
2. Mr. Yuresh Maduranga
3. Ms. R.P. Dinushika Thusankani Gunawardane
4. Mr. S.K. Athula Jayalal

Thanks & Regards

Sugeesha Chandraweera

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