

**FORENSIC INVESTIGATION
FINANCIAL YEAR – 2016
NATIONAL OLYMPIC COMMITTEE OF SRI
LANKA**

Presented By: Moore Consulting (Pvt) Ltd



Moore Consulting (Pvt) Ltd

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27th 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 - 2016

In accordance with the "Letter of Engagement" ("LOE") dated 29th 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 2016, which is a decade ago, providing recommendations at this stage would not be meaningful. Accordingly, this report presents our observations relating to the financial year 2016, 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,

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

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

Managing Director : Tishan Subasinghe FCA, FCMA, CISA, MBA (Fin)(Col.), LL.B (Hons.), Attorney-at-Law.

Directors : Ruwan Perera FCA, FCMA, ACPM, M.Fin.Economics, FMAAT Joseph Jayaseelan FCA, FTII (SL), B.B.Mgt.,FMAAT Nishani Perera FCA, ACMA, LL.M (Cardiff), BSc.B Admn. (SP) (USJP)

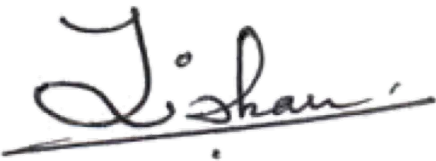



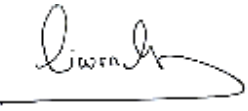
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INSPECTION TEAM

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

REPORTING SCHEDULE

Task	Period of completion
LOE signed by Moore Consulting (Pvt) Ltd	29 th May 2025
LOE signed by National Olympic Committee of Sri Lanka	05 th June 2025
Document Collection	17 th June 2025 – 15 th July 2025
Subsequent Document Collection	31 st July 2025 – 05 th August 2025
Conducting field works	24 th June 2025 – 15 th August 2025
Analysis of the information and identified the observations	18 th August 2025 – 30 th September 2025
Preparation and Review of the Draft report	01 st October 2025 – 29 th October 2025
Issue of Draft report 1	30 th October 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	31 st October 2025 – 26 th March 2026
Final Report Released to the Management	27 th March 2026



SCOPE OF WORK

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

Financial Year - 2016

- ❖ Verify the accuracy and completeness of all funds received from the IOC and OCA over the period from 01st January 2016 to 31st December 2016, 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.
- ❖ Investigate 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 Dollar



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 01st phase of the investigation, we were supposed to finalize the investigation relating to the years of 2015 and 2016. This report presents observations relating to the financial year 2016 and we have released the report relating to the year 2015 on 26th March 2026.

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 2016, the National Olympic Committee of Sri Lanka managed a diverse portfolio of Olympic – related programs and Development initiatives, with total receipts amounting to **LKR 62,546,651.11 (USD 430,554.18)**. These funds included LKR 45,710,523.31 (USD 314,827.18) received from the International Olympic Committee and LKR 16,836,127.80 (USD 115,727) 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 327,046, whereas the general ledger reflects receipts of USD 314,827 resulting in a variance of USD 12,219. 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 31st December 2016 and the general ledger accounts for the year 2016, the total expenses for the financial year 2016 from the funds received from IOC and OCA in 2016 is amounted to **LKR 48,791,890.87**. We have checked total of 218 payment vouchers during the investigation.

Please refer Annexure 02 for the List of receipts and List of expenses for the Financial Year 2016.

As the first step of the 2016 investigation, we reviewed the disbursement of the remaining funds received from the IOC and OCA during the 2015 financial year. Accordingly, the reconciliation of the total fund disbursements made in 2016 from the IOC and OCA funds is presented below.

Summary of Funds Received & Disbursed	Amounts (LKR)		Amounts (LKR)
Total Funds Received in 2015	53,264,583.56		
Total Funds Disbursed in 2015	(49,724,154.34)		
C/F funds to 2016	3,540,429.22		
2015 funds Disbursed in 2016	(2,552,231.49)	A	(2,552,231.49)
C/F 2015 funds to 2017	988,197.73		
Total Funds Received in 2016	62,546,651.11		
Total Funds Disbursed in 2016	(48,791,890.87)	B	(48,791,890.87)
C/F 2016 funds to 2017	13,754,760.24		
Total Amount Disbursed in 2016		A+B	(51,344,122.37)
No of payment vouchers Checked – 2015			155
No of payment vouchers Checked - 2016			218

Accordingly, we have checked a total of 373 payment vouchers during the 2016 financial year, comprising 155 vouchers from the 2015 funds and 218 vouchers from the 2016 funds, amounting to a total value of LKR 51,344,122.37

Summary of our observations for the period from 01st January 2016 to 31st December 2016 are as follows,

No	Notable Irregularity / Procedural Laps	Quantification (LKR)	Notes
01	Incomplete Authorization on payment vouchers Our investigation of 218 payment vouchers identified that 10 vouchers where the mandatory authorization process had not been completed.	3,642,022.85	Please refer below table for responsible parties
02	Absence of Payment Vouchers During the document review, it was noted that certain payment vouchers were not available in the files provided. Total value not verifiable due to non-availability of supporting documents is 18.79% of the total fund utilization.	9,648,803.56	
03	Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016		
	A – Improper use of IOC grant funds by two NOCSL officials and subsequent reimbursement without proper clarification	2,850,318.00	
	B – Reclassification of funds without proper purpose or justification	2,280,256.52	
04	Procurement Irregularities and Documentation Deficiencies in Airfare Payments for Children of Asia Games 2016 Significant procurement and documentation irregularities were noted in the airfare payment, including inconsistencies in event details, missing supporting documents, and confirmation of quotations prior to formal approvals.	4,911,900.00	
05	Non-Adherence to Competitive Quotation Practices for Expenses Our investigation identified five expenses incurred without obtaining three competitive quotations, deviating from generally accepted procurement practices.	4,285,000.00	
06	Duplicate use of payment voucher no 643 Voucher No. 643 was duplicated and used for two distinct transactions	1,349,800.00	
07	Unauthorized airfare booking for unofficial participant – Rio Olympic Games 2016 An air ticket was issued for Ms. Rithu Narmada Fernando without any official documentation or approval confirming her participation in the Rio Olympic Games 2016	197,047.00	

No	Notable Irregularity / Procedural Laps	Quantification (LKR)	Notes
08	<p>Fund transfer from T/C for Coaches-Shooting-2015 A/C to T/C for Coaches- Volleyball 2016 A/C without proper justification and approvals</p> <p>Fund transfer was made between activity accounts without documented approval or justification</p>	137,949.62	
09	<p>Unjustified Post-Event Accommodation Payment – Rio Olympic games 2016</p> <p>A payment was made for hotel accommodation for two officials beyond the conclusion of the Rio 2016 Olympic Games without any approval or justification</p>	26,801.40	
10	<p>Unauthorized reimbursement of expenses for purchasing shoes – Rio Olympic games 2016</p> <p>A reimbursement was made for shoes and gift vouchers during the Rio 2016 Olympic Games without adequate supporting documentation or approvals</p>	37,385.00	

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. It is further noted that Mr. Hemasiri Fernando was a direct beneficiary of the payment made under Finding 03. No payment voucher bearing his signature has been identified in relation to the other findings.	<p>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.</p> <p>Further Under Finding 03 It is further noted that Mr. Hemasiri Fernando was a direct beneficiary of the payment made, having personally received LKR 1,425,159.00 from IOC grant funds, which was subsequently reimbursed after expiration of 01 year in 2017 without adequate supporting documentation.</p>
Mr. Gamini Jayasinghe	Treasurer	Institutional responsibility under Articles 14.5 and 15.2 for maintaining proper books of accounts and ensuring disbursements are affected only as	<p>Finding 01-Incomplete Authorization on payment vouchers</p> <p>Finding 02-Absence of Payment Vouchers</p> <p>Finding 03-Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016</p>



		directed by the Committee or Executive Committee.	<p>Finding 04-Procurement Irregularities and Documentation Deficiencies in Airfare Payments for Children of Asia Games 2016</p> <p>Finding 05-Non-Adherence to Competitive Quotation Practices for Expenses</p> <p>Finding 06-Duplicate use of payment voucher no 643</p> <p>Finding 07-Unauthorized airfare booking for unofficial participant – Rio Olympic Games 2016</p> <p>Finding 08-Fund transfer from T/C for Coaches-Shooting-2015 A/C to T/C for Coaches- Volleyball 2016 A/C without proper justification and approvals</p> <p>Finding 09-Unjustified Post-Event Accommodation Payment – Rio Olympic games 2016</p> <p>Finding 10-Unauthorized reimbursement of expenses for purchasing shoes – Rio Olympic games 2016</p>
Mr. Deva Henry	Vice President	Responsibility on documentary ground. Identified as Approving Officer on multiple payment vouchers.	<p>Finding 01-Incomplete Authorization on payment vouchers</p> <p>Finding 03-Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016</p> <p>Finding 04-Procurement Irregularities and Documentation Deficiencies in Airfare Payments for Children of Asia Games 2016</p> <p>Finding 05-Non-Adherence to Competitive Quotation Practices for Expenses</p> <p>Finding 06-Duplicate use of payment voucher no 643</p> <p>Finding 07-Unauthorized airfare booking for unofficial participant – Rio Olympic Games 2016</p>
Mr. S.K. Athula Jayalal	Finance & Administration Manager	Identified as Certifier and/or Authorizing Officer across multiple payment vouchers, and additionally as Approving Officer on the journal voucher relating to Finding 08. His inclusion reflects his procedural involvement in the authorization, certification, and approval stages of the relevant transactions.	<p>Finding 01-Incomplete Authorization on payment vouchers</p> <p>Finding 03-Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016</p> <p>Finding 04-Procurement Irregularities and Documentation Deficiencies in Airfare Payments for Children of Asia Games 2016</p> <p>Finding 05-Non-Adherence to Competitive Quotation Practices for Expenses</p> <p>Finding 06-Duplicate use of payment voucher no 643</p> <p>Finding 07-Unauthorized airfare booking for unofficial participant – Rio Olympic Games 2016</p> <p>Finding 08-Fund transfer from T/C for Coaches-Shooting-2015 A/C to T/C for Coaches- Volleyball 2016 A/C without proper justification and approvals</p>

			Finding 09-Unjustified Post-Event Accommodation Payment – Rio Olympic games 2016
Mr. H.M. Dinesh Krishantha	Accountant	Identified as Checker across multiple payment vouchers examined in this report. His inclusion reflects his procedural involvement in the checking stage of the relevant transactions.	<p>Finding 03-Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016</p> <p>Finding 04-Procurement Irregularities and Documentation Deficiencies in Airfare Payments for Children of Asia Games 2016</p> <p>Finding 05-Non-Adherence to Competitive Quotation Practices for Expenses</p> <p>Finding 06-Duplicate use of payment voucher no 643</p> <p>Finding 07-Unauthorized airfare booking for unofficial participant – Rio Olympic Games 2016</p> <p>Finding 08-Fund transfer from T/C for Coaches-Shooting-2015 A/C to T/C for Coaches- Volleyball 2016 A/C without proper justification and approvals</p> <p>Finding 09-Unjustified Post-Event Accommodation Payment – Rio Olympic games 2016</p> <p>Finding 10-Unauthorized reimbursement of expenses for purchasing shoes – Rio Olympic games 2016</p>
Mr. Yuresh Maduranga	Assistant Accountant	Identified as Preparer across multiple payment vouchers. Inclusion reflects procedural role in the preparation of payment documentation only.	<p>Finding 03-Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016</p> <p>Finding 04-Procurement Irregularities and Documentation Deficiencies in Airfare Payments for Children of Asia Games 2016</p> <p>Finding 05-Non-Adherence to Competitive Quotation Practices for Expenses</p> <p>Finding 06-Duplicate use of payment voucher no 643</p> <p>Finding 07-Unauthorized airfare booking for unofficial participant – Rio Olympic Games 2016</p> <p>Finding 08-Fund transfer from T/C for Coaches-Shooting-2015 A/C to T/C for Coaches- Volleyball 2016 A/C without proper justification and approvals</p> <p>Finding 09-Unjustified Post-Event Accommodation Payment – Rio Olympic games 2016</p> <p>Finding 10-Unauthorized reimbursement of expenses for purchasing shoes – Rio Olympic games 2016</p>

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. Further based on our assessment that Findings Nos. 8, 9, and 10 are immaterial, responsibility has not been assigned for these matters.

As requested by us, the explanations were requested from the constitutionally liable parties by the Executive Board of NOCSL with a two weeks response period. Accordingly, the responses have been received only from Mr. Maxwell de Silva and Mr. Deva Henry. The response from Mr. Gamini Jayasinghe and Mr. Hemasiri Fernando have not been received to the NOCSL. The evidence of dispatch via registered post together with the responses received are provided in Annexure 12.

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, Mr. S.K. Athula Jayalal. However, as he is no longer employed at NOCSL, the Human Resource Division confirmed that contact details for this individual is not available. Please refer annexure 13 for the interview minutes and NOCSL Confirmations.

Key observations related to the “Rio Olympic Games – 2016” are as follows,

No	Notable Irregularity / Procedural Laps	Quantification (LKR)
01	Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016	
	A – Improper use of IOC grant funds by two NOCSL officials and subsequent reimbursement without proper clarification	2,850,318.00
	B – Reclassification of funds without proper purpose or justification	2,280,256.52
02	Unauthorized airfare booking for unofficial participant – Rio Olympic Games 2016 An air ticket was issued for Ms. Rithu Narmada Fernando without any official documentation or approval confirming her participation in the Rio Olympic Games 2016	197,047.00
03	Unjustified Post-Event Accommodation Payment – Rio Olympic games 2016	26,801.40



No	Notable Irregularity / Procedural Laps	Quantification (LKR)
	A payment was made for hotel accommodation for two officials beyond the conclusion of the Rio 2016 Olympic Games without any approval or justification	
04	Unauthorized reimbursement of expenses for purchasing shoes – Rio Olympic games 2016 A reimbursement was made for shoes and gift vouchers during the Rio 2016 Olympic Games without adequate supporting documentation or approvals	37,385.00
	Total	5,391,807.92

Our key observations relating to the expenditure verification from 01st January 2016 to 31st December 2016 are as follows,

01. Incomplete Authorization on payment vouchers

Our investigation of 218 payment vouchers identified that 10 vouchers totaling LKR 3,642,022.85 where the mandatory authorization process had not been completed. Key approvals such as “**Certified By**”, “**Authorized By**”, “**Approved By**”, and Received Details were missing in several vouchers. Summary of Missing Approvals is as follows,

- **Certified By:** Missing in 9 out of 10 vouchers
- **Authorized By:** Missing in 7 out of 10 vouchers
- **Approved By:** Missing in 7 out of 10 vouchers

The absence of these essential authorizations indicates a breach of internal financial controls, weakening the accountability and transparency of the disbursement process.

We have identified that the following persons were involved in the payment voucher approval process.

Date	Description	PV No	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
04.04.2016	Being payment for consultancy fees for under CGF development project gold coast 2018	180	50,000.00	Mr.Yuresh Maduranga –	Mr.H.M Dinesh Krishantha	N/A	Mr.Maxwell De Silva-	N/A



Date	Description	PV No	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
				Assistant Accountant	- Accountant		Hon. Secretary	
29/11/2016	Being payment for hotel accommodation for foreign delegates of NOA Bandarawela 2016 program.	-	91,760.00	N/A	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	N/A
03/01/2016	Being remit the USD 307 to Kingdom sports group for purchasing of Rio Olympic game tickets	-	45,696.49	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	Mr. Deva Henry – Vice President	N/A
05/30/2016	Being make a payment for hotel accommodation training charges of judo training Slovenia.	-	572,991.15	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	Mr. Deva Henry – Vice President
05/30/2016	Being make a payment for international insurance charges of Judo training program in Slovenia.	-	85,681.59	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	Mr. Deva Henry – Vice President
07/21/2016	Being payment for Hotel accommodation -VIP ministry officials – Rio Olympic game 2016	-	390,451.24	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	N/A	N/A
07/11/2016	Being Reimbursement of Air ticket charges for Mr.Mathew Abeysinghe & Mr. Manoj Abeysinghe Rio 2016	-	1,312,400.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	Mr.Maxwell De Silva- Hon. Secretary
05/12/2016	Being Payment for Lunch for NOA Participators on 03rd December 2016	706	86,040.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	N/A
04/08/2016	Being payment for RIO Preparation Grant for the months of Jan & Feb 2016	186	431,572.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	N/A
30/5/2016	Being Make a Reimbursement of Expenses RIO Preparation grant for the period of Jan -Apr 2016	-	575,430.38	Mr.Yuresh Maduranga –	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal	N/A	N/A

Date	Description	PV No	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
				Assistant Accountant		Finance & Administration Manager		
Total			3,642,022.85					

Please refer page no 32- 34 for the detailed observation.

02.Absence of Payment Vouchers

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

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

Total funds utilization as per GL records		
From the funds received in 2015 from IOC and OCA	2,552,231.49	
From the funds received in 2016 from IOC and OCA	48,791,890.87	
Total utilization		51,344,122.37
Total value not verifiable due to non-availability of supporting documents		9,648,803.56
Total value not verifiable due to non-availability of supporting documents, expressed as a percentage of the total fund utilization.		18.79%

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 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.

Further, we observed following discrepancies related to the payment vouchers,

- Payment voucher numbers had not been printed on the vouchers but were manually written.
- We observed certain instance where the payment voucher numbers have not printed.
- We observed instances where the sequential order of the payment vouchers was found to be missing in between payment vouchers.

Please refer page no 34- 40 for detailed observation.

03. Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016

A. Improper use of IOC grant funds by NOCSL officials - LKR 2,850,318.00

NOCSL has received a sum of LKR 5,130,574.52 (USD 36,000.00) on 11th February 2016, from the IOC under the Rio 2016 supporting grant. A total of LKR 2,850,318.00 was paid as allowances to two former officials, Mr. Maxwell De Silva and Mr. Hemasiri Fernando on 14th March 2016 for the attendance of Rio Olympic games 2016. However, there was no supporting documentation attached to the relevant payment vouchers to verify these payments.

In 2017, Mr. Maxwell De Silva and Mr. Hemasiri Fernando reimbursed a total of LKR 2,850,318.00 to the NOCSL, with each returning LKR 1,425,159.00. These reimbursements raise concerns about the original use of donor funds received from the IOC in 2016, which were strictly intended for approved Olympic related activities. Furthermore, since the Rio Olympic Games were held from August 5 to 21, 2016, it is questionable that payments related to attendance were released as early as four months prior to the event.

In this context, it is not in a position to identify whether the funds have been utilized for the intended purpose. Moreover, delayed reimbursements and lack of supporting documentation highlight major weakness in NOCSL's financial governance and internal controls. The details are as follows,

Identification	Payment Details				Receipts Details		
	Date	Cheque No	PV No	Amount (LKR)	Date	Receipt No	Amount (LKR)
Mr. Maxwell De Silva (Former General Secretary)	14.03.2016	741858	123	1,425,159.00	06.04.2017	3672	1,425,159.00
Mr. Hemasiri Fernando (Former President)	14.03.2016	741859	124	1,425,159.00	04.12.2017	3875	1,425,159.00
Total				2,850,318.00			2,850,318.00

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

Identification	Date	Cheque No	PV No	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
Mr. Maxwell De Silva (Former General Secretary)	14.03.2016	741858	123	1,425,159.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	Mr. Deva Henry – Vice President	N/A
Mr. Hemasiri Fernando (Former President)	14.03.2016	741859	124	1,425,159.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	Mr. Deva Henry – Vice President	N/A



B. Reclassification of funds without proper purpose or justification – LKR 2,280,256.52

The balance out of the total fund receipt amounting to LKR 2,280,256.52 was recorded on 21st January 2016 under “Olympic Games – Ministry Expenses”. This account includes the general expenses related to the Rio Olympic games 2016. Later, at the end of the year this amount was reclassified to 6432, Continental Athlete Grant.

Changing the classification after the year – end suggest that the money may not have been used as intended, pointing to weaknesses in financial management and reporting.

Furthermore, no internal approval records, meeting minutes or a formal allocation criterion were found for the balance of LKR 2,280,256.52. The lack of transparency in the disbursement of international funds raises serious concerns about donor compliance and reputational risk.

Please refer page no 41 - 43 for detailed observation.

04. Procurement Irregularities and Documentation Deficiencies in Airfare Payments for Children of Asia Games 2016

A payment amounting to **LKR 4,911,900.00** was made to **Classic Travels (Pvt) Ltd** on **27th June 2016** for airfare charges related to the participation of the NOCSL in the **Children of Asia Games 2016**. A review of the supporting documentation revealed several significant issues concerning the validity, transparency, and compliance of this transaction.

1. Inconsistency in Documentation

An inconsistency was noted in the naming of the event. While the payment voucher refers to the “*5th Children of Asia Games Festival*”, the supplier’s quotation mentions the “*6th Children of Asia Games Festival*”. This discrepancy raises doubts about the accuracy of the records and the authenticity of the transaction documentation.

2. Missing Supporting Documents

Key supporting documents were not attached to the payment voucher, including:



- The **passenger's name list** and **travel details** to verify the 25 travelers (23 Economy and 2 Business Class).
- **Quotations** for Business Class travels from travel agencies were missing.

3. Discrepancies in Quotation Evaluation

We found two letters related to the quotation evaluation of travel agencies.

Letter dated 11th May 2016 from U.K Danthanarayana to Chairman, Procurement Committee

This letter has issued to the Procurement Committee requesting approval for engaging travel agencies to arrange business class travel for two delegates. However, the letter does not mention the date of approval or the approved travel option, suggesting that the procurement process may not have followed proper approval procedures. Further, the evaluation criteria was unclear, and copies of received quotations were missing.

We further observed that Classic Travels (Pvt) Ltd issued invoice **on 12th May 2016 to NOCSL** amounting to LKR 1,119,200.00 which was one day after the date on which the quotation approval was requested.

Letter dated 09th June 2016 from U.K Danthanarayana to Chairman, Evaluation Committee for Purchasing Air Tickets

This letter was issued to the Evaluation Committee for Purchasing Air Tickets to request approval for engaging travel agencies to arrange economy class travel for twenty-three delegates. However, the letter does not mention the approved travel option, suggesting that the procurement process may not have followed proper approval procedures.

Further, we observed that the quotation approval was dated 20th June 2016. However, NOCSL had already confirmed the quotation to Classic Travels (Pvt) Ltd on 09th June 2016 as per the email sent by NOCSL to Classic Travels (Pvt) Ltd. Further, the Classic Travels (Pvt) Ltd issued invoices to NOCSL on the same date (09th June 2016) suggesting that the quotation evaluation process may have been irregular.

These deficiencies indicate a lack of transparency and procedural integrity.



4. High Cost of Business Class Travel

Two business class tickets were billed at LKR 559,600.00 each, which is significantly higher than the economy class fares (LKR 164,900.00 per passenger). There is no official document to identify the individuals who travelled in business class or justifying the necessity of this expense. According to the invoice, the passengers were Mr. SP Bandara and Mr. CM Henry.

The absence of supporting justification or authorization raises serious concerns about the appropriateness and legitimacy of the expenditure.

The overall documentation and approval process for this airfare payment reflect control and compliance deficiencies. The inconsistencies, missing records, and premature invoicing indicate that proper procurement and approval procedures may not have been followed, exposing NOCSL to risks of financial irregularities, lack of accountability, and potential misuse of organizational funds.

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

Voucher Date	Description	P V No	Cheque No	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
27.06.2016	Being make a payment for airfare charges of 05 th Children of Asia Games 2016	-	144410	4,911,900.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	N/A	Mr. Deva Henry – Vice President

Please refer page no 43- 46 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 at least three quotations. Our investigation identified five expenses incurred without obtaining three competitive quotations, deviating from generally accepted procurement practices. The transactions are as follows:

Activity Name	Date	Description	Amount (LKR)
6524C · Olympic Game-NOC Expenses	15.03.2016	741860 - Airfare for Mr.Maxwell de Silva & Mr. Charles Henry to be Attend RIO Olympic Games 2016	1,698,880.00
6524C · Olympic Game-NOC Expenses	15.03.2016	741860 - Airfare for Ms.Rithu Narmada Fernando to be Attend RIO Olympic Games 2016	784,430.00
6524C · Olympic Game-NOC Expenses	15.03.2016	741860 - Airfare for Mr.Gamini Jayasighe to be Attend RIO Olympic Games 2016	787,440.00
6524C · Olympic Game-NOC Expenses	15.03.2016	741860 - Airfare for Mr.Hemasiri Fernando to be Attend RIO Olympic Games 2016	787,440.00
6524C · Olympic Game-NOC Expenses	29.07.2016	Being payment for Purchase of Saunier Items – Associates Tea Cartoons, Sammu City Olympic Games.	226,810.00
Total			4,285,000.00

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

Activity Name	Date	Description	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
6524C · Olympic Game-NOC Expenses	14/03/2016	741860 - Airfare for Mr.Maxwell de Silva & Mr. Charles Henry to be Attend RIO Olympic Games 2016	1,698,880.00					N/A



6524C · Olympic Game-NOC Expenses	14/03/2016	741860 - Airfare for Ms.Rithu Narmada Fernando to be Attend RIO Olympic Games 2016	784,430.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	Mr. Deva Henry – Vice President	
6524C · Olympic Game-NOC Expenses	14/03/2016	741860 - Airfare for Mr.Gamini Jayasighe to be Attend RIO Olympic Games 2016	784,430.00					
6524C · Olympic Game-NOC Expenses	14/03/2016	741860 - Airfare for Mr.Hemasiri Fernando to be Attend RIO Olympic Games 2016	784,430.00					
6524C · Olympic Game-NOC Expenses	29/7/2016	Being payment for Purchase of Saunier Items – Associates Tea Cartoons, Sammu City Olympic Games.	226,810.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	N/A	Mr.Maxwell De Silva- Hon. Secretary

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

Please refer page no 46- 48 for detailed observation.

06.Duplicate use of payment voucher no 643

Voucher No.643 was used for two separate transactions:

- LKR 25,000.00 paid to Ms. Hiruni Munasinghe for sport administration course on 01st November 2016
- LKR 1,324,800.00 paid to the Sri Lanka Basketball Federation on 03rd November 2016

This duplication violates sequential numbering policies for vouchers, which are designed to ensure traceability and prevent fraudulent or duplicate payments.

Date	Description	PV No	Cheque no	Amount (LKR)
01.11.2016	Ms, Hiruni Munasinghe - Sport administration course	643	742337	25,000.00
03.11.2016	Sri Lanka Basket Ball Federation	643	742338	1,324,800.00
Total				1,349,800.00



The duplication of voucher numbers reflects poor administrative oversight and increase the risk of payments in duplication and financial mismanagement.

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

Date	Description	PV no	Cheque No	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
01/11/2016	Ms,Hiruni Munasinghe – Sport Administration course	643	742337	25,000.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	N/A	Mr. Deva Henry – Vice President
03/11/2016	Sri Lanka Basket Ball Federation	643	742338	1,324,800.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	Mr.Maxwell De Silva- Hon. Secretary	N/A

Please refer page no 48- 49 for the detailed observation.

07.Unauthorized airfare booking for unofficial participant – Rio Olympic Games 2016

An air ticket amounting to LKR 784,430.00 was issued for Ms. Rithu Narmada Fernando. According to the information available to us in relation to the Rio Olympic Games 2016, there was no official documentation to confirm that Ms. Rithu Narmada Fernando was a participant of the said event. Furthermore, no approval or supporting documentation was available regarding her inclusion.

The ticket was subsequently cancelled, and a refund of only LKR 587,383.00 was received. The receipt or explanation for the balance amount of LKR 197,047.00 was not made available for our review.

This incident indicates unauthorized expenditure, weak internal controls, and inadequate oversight.



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

Activity Name	Date	Description	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
6524C · Olympic Game-NOC Expenses	14/03/2016	741860 - Airfare for Ms.Rithu Narmada Fernando to be Attend RIO Olympic Games 2016	784,430.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	Mr. Deva Henry – Vice President	N/A

Please refer page no 49 - 50 for detailed observation.

08. Fund transfer from T/C for Coaches-Shooting-2015 A/C to T/C for Coaches- Volleyball 2016 A/C without proper justification and approvals

An amount of LKR 137,949.62 was transferred via journal entry from G/L 6472 T/C for Coaches Shooting 2015 to G/L 6486 Volleyball Activity 2016 without documented approval. No records were found to show budget reallocation decisions, management authorization or committee oversight.

There should be a valid justification and a proper approval process in place for transferring funds between two activity expenses, as the IOC and OCA release funds for specific projects or activities. Therefore, if the funds received for one activity are utilized for another purpose, it must be appropriately communicated to and approved by the respective donors.

This indicates unauthorized reprogramming of funds and potential misuse of restricted or designated financial allocations.

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



G/L Date	G/L Code	Description	Accounts Details	Amount (LKR)	Prepared by	Checked by	Approved by
12/31/2016	GJ/2016/181	Record Transfer of Balance Funds from Shooting TCC 2015 to Volleyball TCC 2016	6472 · T/C for Coaches-Shooting-2015	137,949.61	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager

Please refer page no 51 - 52 for detailed observation.

09. Unjustified Post-Event Accommodation Payment – Rio Olympic games 2016

During the review of expenditure related to the Rio 2016 Olympic Games, it was noted that a sum of LKR 26,801.40 was paid for external hotel accommodation for two officials (Mr. Maxwell De Silva and Mr. Devaraja), beyond the official conclusion of the Olympic Games on 21st August 2016.

No documentary evidence, approval, or justification was provided to substantiate the necessity of the extended stay. The absence of supporting records (such as official correspondence, meeting schedules, or post-event duties) suggests that this expense may not have been incurred for legitimate business purposes.

The payment for accommodation beyond the event period without justification indicates weak controls over expense authorization and verification.

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

Date	Cheque No.	Payee	Description	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
20/07/2016	742155	Mr.Maxwell de Silva	Being payment for extension reservation of hotel from Aug 22 nd to 25 th (Rio Olympic Games)	26,801.40	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	N/A	Mr.Maxwell De Silva- Hon. Secretary

Please refer page no 52- 53 for detailed observation.

10. Unauthorized reimbursement of expenses for purchasing shoes – Rio Olympic games 2016

Our investigation identified an instance of reimbursement amounting to LKR 37,385.00, made on 29th July 2016 to Mr. Gamini Jayasinghe for the purported purchase of shoes for three VIP delegates, Mr. Devaraja, Mr. Maxwell De Silva, and Mr. Gamini Jayasinghe during the Rio Olympic Games 2016.

Although the payment voucher was duly authorized and the cheque released, the supporting documentation lacked proper approvals and failed to substantiate the legitimacy of the reimbursement. The attached receipts indicated that a significant portion of the expenditure (LKR 26,000.00) related to gift vouchers, which were misclassified as expenses for purchasing shoes. Furthermore, there was no evidence or acknowledgment confirming the distribution of these vouchers.

The review highlighted the following key issues:

- This indicates an unauthorized expenditure for personal items such as shoes and gift vouchers are not eligible for reimbursement.
- Misrepresentation of expenses, where the nature of the transaction was inaccurately recorded.
- Lack of supporting evidence for the disbursement of gift vouchers, raising concerns of possible misuse.

Our investigation established the identities of the parties who is involved in this finding as follows,

Date	Cheque No.	Description	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
29/7/2016	742179	Reimbursement of Expenses made to Purchases shoes for NOC VIP Delegates Mr.Devaraja, Mr.Maxwell & Mr.Gamini Jayasinghe	37,385.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	Mr.Maxwell De Silva- Hon. Secretary

Accordingly, this indicates a breach of financial discipline, a risk of misappropriation, and weak internal controls in the expense authorization and review process.

Please refer page no 53 – 55 for detailed observation.



Special Note

The Auditor General's Report on the financial statements of NOCSL for the year ended 31st December 2016 was issued on 30th 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 2016 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 forensic investigation into the financial transactions and related activities during the specified period.

Investigation Purpose

The purpose of this investigation was to conduct a forensic 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 2016, which will inform the assessment of notable irregularities/Procedural laps and respective quantifications & responsible parties. We have released the report relating to the year 2015 on 19th September 2025.

Our Approach

As a detailed list of remittances and expenses for 2016 was not provided, we obtained only the receipt file and an expense list from the 2016 audited accounts. However, the expense list included utilization of other donations in addition to the IOC and OCA funds. Hence, 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 2016. The details are as follows,

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

Hence, we checked 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 2016. However, we were not made available for the same.

MAIN FINDINGS

In 2016, the National Olympic Committee of Sri Lanka managed a diverse portfolio of Olympic – related programs and Development initiatives, with total receipts amounting to **LKR 62,546,651.11** (USD 430,554.18). These funds included LKR 45,710,523.31 (USD 314,827.18) received from the International Olympic Committee and LKR 16,836,127.80 (USD 115,727) from Olympic Council of Asia, for various project expenditures.

As per the total expenses for the financial year 2016 amounted to **LKR 48,791,890.87**. We have checked total of 218 payment vouchers during the investigation.

Please refer Annexure 02 for the List of receipts and List of expenses for the Financial Year 2016.

As the first step of the 2016 investigation, we reviewed the disbursement of the remaining funds received from the IOC and OCA during the 2015 financial year. Accordingly, we have checked a total of 373 payment vouchers during the 2016 financial year, comprising 155 vouchers from the 2015 funds and 218 vouchers from the 2016 funds, amounting to a total value of LKR 51,344,122.37, comprising LKR 2,552,231.49 from the 2015 and LKR 48,791,890.87 from 2016.

01. Incomplete Authorization Process on Payment Vouchers

A review of payment vouchers revealed that the required authorization process has not been followed for 10 vouchers out of 218 payment vouchers related transactions. Approvals such as “Prepared by”, “Checked by”, “Certified by”, “Authorized by”, and Received Details were not completed in the vouchers.

The absence of these key approvals represents a breach of internal financial controls and weakness the accountability of the disbursement process.

Importantly, this issue was observed across multiple vouchers, suggesting that it is a recurring control weakness rather than an isolated oversight. This practice has exposed the organization to risks including,

- Unauthorized payments
- Lack of accountability over financial transactions
- Non-compliance with internal financial governance.
- Potential audit qualification or adverse findings from external reviewers

The details are as follows,

Date	Description	PV No	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
04.04.2016	Being payment for consultancy fees for under CGF development project gold coast 2018	180	50,000.00	√	√	X	√	X
29/11/2016	Being payment for hotel accommodation for foreign delegates of NOA Bandarawela 2016 program.	-	91,760.00	X	√	X	X	X
03/01/2016	Being remit the USD 307 to Kingdom sports group for purchasing of Rio Olympic game tickets	-	45,696.49	√	√	X	√	X
05/30/2016	Being make a payment for hotel accommodation training charges of judo training Slovenia.	-	572,991.15	√	√	X	X	√
05/30/2016	Being make a payment for international insurance charges of Judo training program in Slovenia.	-	85,681.59	√	√	X	X	√
07/21/2016	Being payment for Hotel accommodation -VIP ministry officials – Rio Olympic game 2016	-	390,451.24	√	√	√	X	X
07/11/2016	Being Reimbursement of Air ticket charges for Mr.Mathew Abeysinghe & Mr. Manoj Abeysinghe Rio 2016	-	1,312,400.00	√	√	X	X	√
05/12/2016	Being Payment for Lunch for NOA Participators on 03rd December 2016	706	86,040.00	√	√	X	X	X

Date	Description	PV No	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
04/08/2016	Being payment for RIO Preparation Grant for the months of Jan & Feb 2016	186	431,572.00	√	√	X	X	X
30/5/2016	Being Make a Reimbursement of Expenses RIO Preparation grant for the period of Jan -Apr 2016	-	575,430.38	√	√	√	X	X
Total			3,642,022.85					

We have identified that the following persons were involved in the payment voucher approval process.

Date	Description	PV No	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
04.04.2016	Being payment for consultancy fees for under CGF development project gold coast 2018	180	50,000.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	Mr.Maxwell De Silva- Hon. Secretary	N/A
29/11/2016	Being payment for hotel accommodation for foreign delegates of NOA Bandarawela 2016 program.	-	91,760.00	N/A	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	N/A
03/01/2016	Being remit the USD 307 to Kingdom sports group for purchasing of Rio Olympic game tickets	-	45,696.49	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	Mr. Deva Henry – Vice President	N/A
05/30/2016	Being make a payment for hotel accommodation training charges of judo training Slovenia.	-	572,991.15	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	Mr. Deva Henry – Vice President
05/30/2016	Being make a payment for international insurance charges of Judo training program in Slovenia.	-	85,681.59	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	Mr. Deva Henry – Vice President
07/21/2016	Being payment for Hotel accommodation -VIP ministry officials – Rio Olympic game 2016	-	390,451.24	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	N/A	N/A

Date	Description	PV No	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
07/11/2016	Being Reimbursement of Air ticket charges for Mr.Mathew Abeysinghe & Mr. Manoj Abeysinghe Rio 2016	-	1,312,400.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	Mr.Maxwell De Silva- Hon. Secretary
05/12/2016	Being Payment for Lunch for NOA Participators on 03rd December 2016	706	86,040.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	N/A
04/08/2016	Being payment for RIO Preparation Grant for the months of Jan & Feb 2016	186	431,572.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	N/A
30/5/2016	Being Make a Reimbursement of Expenses RIO Preparation grant for the period of Jan -Apr 2016	-	575,430.38	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	N/A	N/A
Total			3,642,022.85					

Please refer Annexure 03 for more details

02. Absence of Payment Vouchers

During the forensic investigation, it was identified that several payment vouchers were missing from the official files where financial documents were supposed to be stored.

These vouchers, which are essential source documents in financial accounting, were expected to be retained as part of the organization’s standard record keeping procedures.

The absence of these payment vouchers raised concerns regarding the effectiveness of internal controls and the integrity of financial records. These documents were critical for verifying the details of transactions such as the payment purpose, amount, supporting documentation and authorization.

The lack of such documentation not only impairs the audit trail but also severely limits the ability to assess whether financial activities were conducted in accordance with organization policies and donor requirements.



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

Total funds utilization as per GL records		
From the funds received in 2015 from IOC and OCA	2,552,231.49	
From the funds received in 2016 from IOC and OCA	48,791,890.87	
Total utilization		51,344,122.37
Total value not verifiable due to non-availability of supporting documents		9,648,803.56
Total value not verifiable due to non-availability of supporting documents, expressed as a percentage of the total fund utilization.		18.79%

The detail list is as follows,

Activity expenses Category	Date	Purpose of payment	Amount (LKR)
6408 · NOCSL 75th Anniversary in 2013	31/12/2016	Record Purchases of Fixed Assets, Furniture's, Computers, Laptops External Memories and Time Att...	1,926,508.75
6456 · Continental Athlete S.Grant	28/09/2016	Being Payment Coaching & Consulting fee for Badminton Training of Niluka Karunathilake -Deducted...	150,000.00
6463 · Continental Athlete S.Grant	29/07/2016	Airfare Reimbursements - Mr. Sudesh Pieris May to Attend Training programme in Ishikawa Gakuin Tr...	74,600.00
6473 · T/C for Coaches-Shooting-2015	31/12/2016	Record Transfer of Balance Funds from Shooting TCC 2015 to Volleyball TCC 2016	137,949.61
6474 · T/C for Coaches in Boxing 2015	14/03/2016	Payment for NOC Staff Handling Charges for T/C for Coaches in Boxing 2015	50,000.00
6479 · T/C -Coaches in Equestrian 2015	31/07/2016	Record, Reimbursed Certificates Printing Charges for Course Participants	2,400.24
6494 · Adv.Sports Mngt Course 2016/17.	24/03/2016	Record Expenses out Adv. payment of Rs;30,000	27,201.00
6496 · Adv.Sports Mngt Course 2016/17.	17/06/2016	Record Expenses for ASMC 2016/17 Session 2 Adv. of Rs: 30,000 Settlements	17,285.00
6509 · Adv.Sports Mngt Course 2016/17.	30/09/2016	Being Purchase of 96 no of water Bottles (500ml) for 3rd Session of ASMC held on 09th,10th,11th ...	2,399.73
6510 · Adv.Sports Mngt Course 2016/17.	06/10/2016	Record Incidental Expenses for ASMC 2016/17 Session3 held from 9 to 11 September 2016	9,588.00
6512 · Adv.Sports Mngt Course 2016/17.	08/12/2016	Being Purchase of Water Bottles for 4th Session of the ASMC 2016/2017	3,729.31
6514 · Adv.Sports Mngt Course 2016/17.	16/12/2016	Refreshments for 4th Session of ASMC 2016/17 held on 16.12.2016	14,955.75
6515 · Adv.Sports Mngt Course 2016/17.	16/12/2016	Being expenses made by lunch for 4th Session of Advance Sport Management Course held on 16 the Dec...	50,600.00
6516 · Adv.Sports Mngt Course 2016/17.	17/12/2016	Refreshments for 4th Session of ASMC 2016/17 held on 17.12.2016	12,463.13

Activity expenses Category	Date	Purpose of payment	Amount (LKR)
6517 · Adv.Sports Mngt Course 2016/17.	17/12/2016	Being expenses made by lunch for 4th Session of Advance Sport Management Course held on 17th Dece...	50,600.00
6518 · Adv.Sports Mngt Course 2016/17.	18/12/2016	Refreshments for 4th Session of ASMC 2016/17 held on 18.12.2016	12,463.13
6519 · Adv.Sports Mngt Course 2016/17.	18/12/2016	Being expenses made by lunch for 4th Session of Advance Sport Management Course held on 18th Dece...	44,528.00
6520 · Adv.Sports Mngt Course 2016/17.	22/12/2016	Record Expenses Made for ASMC 2016/17 Advance Amount Rs:30,000	26,910.00
6511C · CWG 2014 - Preparation Grant	04/04/2016	Allocated funds to Sumeda Jagath Ranasinghe for Financial Assistant of Rio Game 2016(Mar-Aug 2016)	240,000.00
6511C · CWG 2014 - Preparation Grant	04/04/2016	Allocated funds to Chathuranga Lakmal for Financial Assistant of Rio Game 2016(Mar-Aug 2016)	240,000.00
6511C · CWG 2014 - Preparation Grant	04/04/2016	Allocated funds to Indika Dissanayake for Financial Assistant of Rio Game 2016(Mar-Aug 2016)	240,000.00
6511C · CWG 2014 - Preparation Grant	24/11/2016	Being cost of Air Travel Insurance Charges of Thiron Eramudu to attend 21st Commonwealth Oceania ...	3,950.00
6511C · CWG 2014 - Preparation Grant	24/11/2016	Being cost of Air Travel Insurance Charges of Mr. Roshan Ranatunga to attend 21st Commonwealth Oce...	3,950.00
6511C · CWG 2014 - Preparation Grant	21/12/2016	Being cost of Air Tickets of Thiron Eramudu & Rohan Ranthunga to attend 21st Commonwealth Oceania ...	237,000.00
6494 · CGF Regional Meeting, Colombo	05/05/2016	Designed and manufactured of 9 No of Brass Plaque with wooden Box to Donated to CGf Regional For...	43,750.00
6503 · CGF Regional Meeting, Colombo	13/05/2016	Record Expenses Make for CGF Regional Forum Meeting 2016, Colombo out of Adv. Rs 80,000	81,105.00
6504 · CGF Regional Meeting, Colombo	17/05/2016	Being Payment for Transport Charges of CGF Asian Regional Forum Meeting to be hel don 06.05.2016	8,000.00
6530B · ABG-NOC Expenses	20/07/2016	144420 - Designing & Preparing of 12 No of Plaque - ABS Game 2016	49,000.00
6530B · ABG-NOC Expenses	31/12/2016	Being allocated Lapel Pins Cost to Asia Beach Game- 670@295	197,650.00
6530B · ABG-NOC Expenses	31/12/2016	Record Expenses Over Income for Asian Beach Game 2016 NOC	388,190.81
6426B · South Asian Reg.Olympic Academy	26/09/2016	Being Make an Advance Payment for Accommodation of SAROC 2016 in Bandara Wela.	50,000.00
6426B · South Asian Reg.Olympic Academy	16/12/2016	Being expenses made by Hall charges (4 days) & Meal Charges of NOA 2016 held in Bandarawela.	169,100.00
6426B · South Asian Reg.Olympic Academy	30/12/2016	Record Expenses of Stationery, Opening & Closing Carmony & Miscellaneous in NOA 2016 in Bandarawel...	261,358.00
6458 · SAC Bidunuwewa 2016	17/10/2016	Record Expenses out of Adv. Rs: 28,500 for Sports Administration Course	20,900.00
6458B · High Jump Training -Doha Qater	31/12/2016	Being re-classified the donation received from donors	512,244.00

Activity expenses Category	Date	Purpose of payment	Amount (LKR)
6458B · High Jump Training -Doha Qatar	31/12/2016	Being Reverse Record Expenses Over Income	25,402.00
6486 · Mr.Karunathilake's farewell	16/03/2016	Record Expenses Made to meet Expenses for Mr. Michel Karunathilake's farewell Function (215000-5...	158,950.00
6496 · SportsAdministrationCourse2016	11/05/2016	Record Expenses Make for Sports Administration course out of Adv. Rs 25,000	19,724.00
6498 · SportsAdministrationCourse2016	19/10/2016	Record Expenses on Sports Administration Course out of Adv. Rs: 25,000	19,280.50
6509 · SportsAdministrationCourse2016	09/11/2016	Record Expenses made for Sports Amin Course out of Advance Payment Rs:25,000 on 01.11.2016	19,600.00
6521 · National Course Directors 2016	17/06/2016	Record Expenses for National Course Directors Expenses Adv. of Rs: 120,000 Settlements	85,684.00
6494 · Olympic Day Run 2016	06/06/2016	Record Expenses, to Attended Preliminary Meeting of Olympic Day Run 2016	8,625.00
6495 · Olympic Day Run 2016	17/06/2016	Record Expenses for Day Run 2016 Coordination Committee Expenses Adv. of Rs: 15,000 Settlements	14,891.00
6496 · Olympic Day Run 2016	21/06/2016	Being make a T Shirt for Olympic Day Run 2016 Programme	34,500.00
6508 · Olympic Day Run 2016	13/07/2016	Record Expenses for Olympic Day run 2016 out of Adv. Rs: 318,000 & Exp. Rs: 17,592.14	335,592.14
6524C · Olympic Game-NOC Expenses	23/06/2016	144421 - Airfare Charges of RIO Olympic Games Kenny/Joseph B K,Piyasena / K	149,200.00
6524C · Olympic Game-NOC Expenses	28/06/2016	144421 - Airfare Charges of RIO Olympic Games Kenny/Joseph B K	250,100.00
6524C · Olympic Game-NOC Expenses	28/06/2016	144421 - Airfare Charges of RIO Olympic Games Piyasena /k	250,100.00
6524C · Olympic Game-NOC Expenses	20/07/2016	Being Payment for extension Reservation of Hotel from Aug 22nd to 25th (RIO OLYMPIC GAMES)	26,801.40
6524C · Olympic Game-NOC Expenses	20/07/2016	144420 - Designing & Preparing of 03 No of Plaque - RIO Olympic Game 2016	16,500.00
6524C · Olympic Game-NOC Expenses	20/07/2016	742165 - Travelling Bags - 25 No of Travelling Bags - RIO Olympic game 2016	75,000.00
6524C · Olympic Game-NOC Expenses	27/07/2016	742168 - Gift Items - (1) 12 Foil Env Gift Box Gloss, Secretary General, RIO Olympic Game 2016	6,800.00
6524C · Olympic Game-NOC Expenses	01/08/2016	Being Reimbursement of Expenses for Hotel Accommodation - RIO Olympic Game 2016	214,014.87
6524C · Olympic Game-NOC Expenses	18/08/2016	742309 - Being Expenses for Date Change Charges of Mr. Niluka Karunathilake RIO Olympic Games	15,400.00
6524C · Olympic Game-NOC Expenses	18/08/2016	742309 - Being Expenses for re-issue Charges of Air Ticket of Mr. Niluka Karunathilake RIO Olympic...	1,300.00
6524C · Olympic Game-NOC Expenses	01/10/2016	742445 - Being Expenses for Date Change Charges of Mr. Nishantha Piyasena RIO Olympic Games	16,700.00
6524C · Olympic Game-NOC Expenses	14/12/2016	Rio Athletes Participation Subsidy Balance Amount USD 4500	664,728.32

Activity expenses Category	Date	Purpose of payment	Amount (LKR)
6524C · Olympic Game-NOC Expenses	31/12/2016	Reimbursement of Accommodation Chargers for CDM Meeting for Olympic Game 2020, SimCity 2020	52,187.20
6524E · JUDO Training Programme Slovenia	31/12/2016	Being allocated Lapel Pins Cost to Judo Training Programme - 30@295	8,850.00
6526B · SAG 2016 - NOC Expenses	06/01/2016	Being Release Peridium Allowance for Incidence Expenses for CDM Meeting relating to 12th South...	86,460.00
6526B · SAG 2016 - NOC Expenses	19/01/2016	Being Reimbursement of Visa fee to visit India (Mr. Maxwell de Silva)	3,940.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Payment for late night Refreshment of SAG 2016 Duty	5,300.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 29.01.2016	4,740.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Payment for Travelling expenses Mr. Dinesh / Yuresh to go to home after SAG late works	1,600.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 31.01.2016	1,520.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 29.01.2016	2,180.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 01.02.2016	1,810.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Payment for late night Refreshment of SAG 2016 Duty on 02.02.2016	1,270.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 02.02.2016	3,360.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Purchase of Lunch/ Dinner Packet for SAG 2016 Helping Staff on 30,31 January 2016	3,380.00
6526B · SAG 2016 - NOC Expenses	18/02/2016	Being Payment for Credit Card Charges of Mr. Maxwell de Silva (SG) Purchase of Gift for SAG 2016	18,698.80
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 02.02.2016	3,600.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Payment for Three willer Charges for Collected the Air Tickets on 03 Feb 2016	500.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 03.02.2016	2,290.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 03.02.2016	3,801.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Payment of Transport Charges for Gayaththri (SAG Late work)	2,450.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Payment for Three willer Charges for Collected the Air Tickets on 04 Feb 2016	600.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 04 Feb 2016	2,560.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Payment of Transport Charges for Gayaththri / Hiruni (SAG work) on 04 Feb 2016	2,230.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 05 Feb 2016	1,800.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 09 Feb 2016	1,100.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Purchase of Lunch Mr. Sanjaya (SAG Helping Staff)	140.00



Activity expenses Category	Date	Purpose of payment	Amount (LKR)
6526B · SAG 2016 - NOC Expenses	14/03/2016	Record Expenses, make advance to purchases of national Flags to bringing to SAG 2016	1,450.00
6526B · SAG 2016 - NOC Expenses	29/03/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 11.02.2016 (Mr. Sanjaya)	120.00
6526B · SAG 2016 - NOC Expenses	29/03/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 11.02.2016 (Mr. Sanjaya)	130.00
6528B · AWG 2017 - NOC Expenses	29/02/2016	Airfare Charges for Secretary General to Attend CDM Seminar of AWG 2017 to be held in Sapporo, Japan	7,140.00
6528B · AWG 2017 - NOC Expenses	24/03/2016	Domestic Airfare Charges for Secretary General to Attend CDM Seminar of AWG 2017 to be held in Sa...	258,516.00
6528B · AWG 2017 - NOC Expenses	24/03/2016	Being Reimbursement of Exp. to Made to Gift Items to Bringing to the CDM Meeting in Sapporo	19,924.80
6528B · AWG 2017 - NOC Expenses	22/04/2016	Being Purchase of 06 no of Cashew Nuts for Bring to Supporo winter games Meeting held in Japan....	5,000.00
6528B · AWG 2017 - NOC Expenses	13/05/2016	Airfare Refund of Mr. Maxwell attend Supporo Winter games meeting held in Japan	8,580.00
6528B · AWG 2017 - NOC Expenses	30/11/2016	Being Purchase of 15 no of Flags for Support Delegation Visit Sri Lanka	4,105.50
6528B · AWG 2017 - NOC Expenses	30/11/2016	Being allocated Lapel Pins Cost to Asia Winter Game 2017- 250@295	1,125.00
6528B · AWG 2017 - NOC Expenses	31/12/2016	Being re-classified Expenses bearded by Committee	73,750.00
6532B · Children's Of Asia-NOC Exp.	27/06/2016	Being Make a Advance to Attend Children's Asia Sports Festival 2016 in Russia-(700@147)	102,900.00
6532B · Children's Of Asia-NOC Exp.	30/06/2016	Being make a Expenses for Purchase of Refreshment for Official's meeting of 6 the Children of Asia	25,760.00
6532B · Children's Of Asia-NOC Exp.	30/06/2016	Being Purchase of 600g Tea Pack for Children of Asia Programme 2016	2,970.00
6532B · Children's Of Asia-NOC Exp.	30/06/2016	Being Purchase of Refreshment for 6th Children of Asia Medical Programme on 16th June 2016	3,400.00
6532B · Children's Of Asia-NOC Exp.	08/07/2016	Being Payment for Make Brass Plaque with wooden box for 6th Children of Asia Games in Russia	9,250.00
6532B · Children's Of Asia-NOC Exp.	20/07/2016	Reimbursement of Cost of Supplying athletic Skinny and short with full sublimation print / Matera...	30,000.00
6532B · Children's Of Asia-NOC Exp.		Refund Visa fee	510,000.00
6532B · Children's Of Asia-NOC Exp.	31/12/2016	Being allocated Lapel Pins Cost to Children's of Asia Game- 915@295	269,925.00
6534A · Olympic Game 2020 -NOC Expenses	25/07/2016	Sournior Items - 15 No of 6 Associates Tea Cartons , Sammu City Olympic Game 2020	14,850.00
6534A · Olympic Game 2020 -NOC Expenses	26/07/2016	Lunch Expenses -NOC Sri Lanka Visit Japan Delegates Target Programme for Sammu City 2020 Olympic...	63,223.38

Activity expenses Category	Date	Purpose of payment	Amount (LKR)
6534A · Olympic Game 2020 -NOC Expenses	29/07/2016	Lunch Expenses -NOC Sri Lanka Visit Japan Delegates Target Programme for Sammu City 2020 Olympic...	46,153.80
6534A · Olympic Game 2020 -NOC Expenses	29/07/2016	Lunch Expenses -NOC Sri Lanka Visit Japan Delegates Target Programme for Sammu City 2020 Olympic...	12,930.39
6534A · Olympic Game 2020 -NOC Expenses	31/07/2016	Record Settled Balance Out of Adv. Payment for the arrangements of Summu City Delegation on 26th...	17,910.00
6534A · Olympic Game 2020 -NOC Expenses	31/12/2016	Being allocated Lapel Pins Cost to Olympic Game 2020 Sammu city- 20@295	174,050.00
Total			9,648,803.56

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.

Further, we observed following discrepancies related to the payment vouchers,

- Payment voucher numbers had not been printed on the vouchers but were manually written.
- We observed certain instance where the payment voucher numbers have not printed.
- We observed instances where the sequential order of the payment vouchers was found to be missing in between payment vouchers

The implications are as follows,

Internal control weakness

The missing vouchers indicated a significant failure in document management and record keeping procedures. This pointed to gaps in internal control system, particularly in the areas of financial documentation, storage and security.

Inability to verify transactions

without the original payment vouchers, it was not possible to verify Whether,

- Payments were legitimate
- Proper approvals had been obtained
- Relevant supporting documents were attached



03. Irregular Allocation, Reimbursement, and Misclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016

The National Olympic Committee (NOCSL) has received a total of LKR 5,130,574.52 (USD 36,000) on 11th February 2016, from the International Olympic Committee (IOC) as Rio Olympic Game 2016 Supporting Grant.

Following a review of financial records related to the IOC supporting Grant, the following observations have been made.

A. Improper use of IOC grant funds by NOCSL officials

A sum of LKR 2,850,318.00 has allocated as allowances to attendance of Rio Olympic Games 2016 to the following individuals.

Identification	Date	Cheque No	PV No	Amount (LKR)
Mr. Maxwell De Silva (Former General Secretary)	14.03.2016	741858	123	1,425,159.00
Mr. Hemasiri Fernando (Former President)	14.03.2016	741859	124	1,425,159.00
Total				2,850,318.00

In 2017, both officials reimbursed the same amount back to NOCSL. The details are as follows,

Identification	Date	Receipt No	Amount (LKR)
Mr. Maxwell De Silva (Former General Secretary)	06.04.2017	3672	1,425,159.00
Mr. Hemasiri Fernando (Former President)	04.12.2017	3875	1,425,159.00
Total			2,850,318.00

The allowance raises several concerns,

- There are no supporting bills, receipts or other documentation attached to the relevant payment vouchers to justify or substantiate the disbursement of these funds as allowances.

- No expense breakdown, travel details, activity logs or reporting has been provided to demonstrate how the funds were utilized in relation to Rio 2016 Olympic activities.
- There is no formal structure or policy indicating how the received IOC grant was intended to be allocated or spent.
- The basis for calculating and approving the allowances paid to the former NOCSL officials is not documented.

This reimbursement raises critical concerns,

- The funds provided by the IOC in 2016 were designated specifically for approved activities related to the year 2016. The reimbursement of these funds by Mr. Maxwell and Mr. Hemasiri Fernando indicates that the amounts were initially used either for personal use or unauthorized purpose, which is contrary to the intended use of the restricted donor funds.
- The delayed reimbursement and absence of proper authorization or documentation reflect significant weakness in NOCSL’s financial control and governance.

Therefore, the absence of proper documentation and a clear framework raises significant concerns about transparency, accountability and compliance with standard financial governance practices. As this involves international funding, it may also have implications for donor compliance and reputational risks for the organization.

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

Identification	Date	Cheque No	PV No	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
Mr. Maxwell De Silva (Former General Secretary)	14.03.2016	741858	123	1,425,159.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	Mr. Deva Henry – Vice President	N/A
Mr. Hemasiri Fernando (Former President)	14.03.2016	741859	124	1,425,159.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	Mr. Deva Henry – Vice President	N/A

B. Misclassification and lack of transparency in recording funds

The remaining balance amounting to LKR 2,280,256.52 was recorded under Olympic games – Ministry expenses as a General ledger (G/L) entry dated 21.01.2016.

Subsequently, in year-end (31.12.2016) this amount was reclassified to 6432, Continental Athlete S.Grant account.

- The IOC grant was earmarked for specific activities under the donor ‘s guidelines, However the recording of the amount directly under Ministry Expenses without proper expense breakdowns undermines donor requirements for traceability, transparency and purpose of specific utilization.
- Reclassifying it post -year -end suggests that the funds may not have been used for the specified activity.

Please refer Annexure 04 for more details.

04. Procurement Irregularities and Documentation Deficiencies in Airfare Payments for Children of Asia Games 2016

An air fare payment amounting to LKR 4,911,900.00 has been made to Classic Travels (Pvt) Ltd on behalf of 05th Children of Asia Games 2016. The details are as follows,

Voucher Date	Description	P V No	Cheque No	Amount (LKR)
27.06.2016	Being make a payment for airfare charges of 05 th Children of Asia Games 2016	-	144410	4,911,900.00

Following a review of available supporting documents related to air travel arrangements for the children of Asia Games Festival 2016, the following observations were made.



Inconsistency in supporting documents

There is an inconsistency in the naming of the event across supporting documents. The payment voucher refers to the “5th Children of Asia Games Festival,” whereas the supplier’s quotation mentions the “6th Children of Asia Games Festival”. This discrepancy raises concerns regarding the accuracy and validity of the transaction documentation and may indicate potential errors in recordkeeping or misidentification of the related event.

Missing supporting documents

- The payment voucher relates to airfare expenses for 25 participants (23 in Economy class and 2 in Business Class). Passenger name lists and travel details must be attached to the payment voucher to verify the beneficiaries of such travel expenses. However, no passenger list or documentation was found attached to the voucher to confirm the identity of the travelers.

Discrepancies related to Quotation evaluation

We were made available for two (02) letters dated on 11th May 2016 and 09th June 2016 related to the quotation evaluation for the air tickets.

Letter dated 11th May 2016 from U.K Danthanarayana to Chairman, Procurement Committee

This letter has issued to the Procurement Committee requesting approval for engaging travel agencies to arrange business class travel for two delegates. It is noted that although the Procurement Committee had approved the request, the date of the approval is not indicated in the available documents. Moreover, the approved quotation or selected option from the received quotations was not specified in the letter. Therefore, it is doubtful whether the invoice has been received before the procurement committee's approval. Further, the evaluation criteria was unclear, and copies of received quotations were missing.

We further observed that Classic Travels (Pvt) Ltd issued invoice **on 12th May 2016 to NOCSL** amounting to LKR 1,119,200.00 which was one day after the date on which the quotation approval was requested.

Letter dated 09th June 2016 from U.K Danthanarayana to Chairman, Evaluation Committee for Purchasing Air Tickets



This letter was issued to the Evaluation Committee for Purchasing Air Tickets to request approval for engaging travel agencies to arrange economy class travel for twenty three delegates. It is noted that although the Evaluation Committee for Purchasing Air Tickets had approved the request, it does not mention the approved travel option, suggesting that the procurement process may not have followed proper approval procedures. Further, no record is available identifying which quotation was approved or the basis of selection.

Further, we observed that the quotation approval was dated 20th June 2016. However, NOCSL had already confirmed the quotation to Classic Travels (Pvt) Ltd on 09th June 2016 as per the email sent by NOCSL to Classic Travels (Pvt) Ltd. Further, the Classic Travels (Pvt) Ltd issued invoices to NOCSL amounting to LKR 3,792,200.00 on the same date (09th June 2016) which further suggest that the quotation evaluation process may have been irregular.

Above stated deficiencies indicate a lack of transparency and procedural integrity.

The absence of quotation attachments, unclear evaluation criteria, and missing approval dates raise serious concerns about the transparency, fairness, and procedural integrity of the procurement process. The fact that supplier invoices were issued before or on the same date as committee approvals further suggests that the procurement evaluation may not have been properly conducted, creating a significant risk of non-compliance with procurement regulations and potential misuse or mismanagement of funds.

High cost for Business class travel

Two business class tickets were billed at LKR 559,600.00 each, which is significantly higher than the economy class fares (LKR 164,900.00 per passenger). There is no official document to identify the individuals who travelled in business class or justifying the necessity of this expense. According to the invoice, the passengers were Mr. SP Bandara and Mr. CM Henry.

The absence of supporting justification or authorization raises serious concerns about the appropriateness and legitimacy of the expenditure.

The overall documentation and approval process for this airfare payment reflect control and compliance deficiencies. The inconsistencies, missing records, and premature invoicing indicate that proper procurement and approval procedures may not have been followed, exposing NOCSL to risks of financial irregularities, lack of accountability, and potential misuse of organizational funds.

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



Voucher Date	Description	P V No	Cheque No	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
27.06.2016	Being make a payment for airfare charges of 05 th Children of Asia Games 2016	-	144410	4,911,900.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	N/A	Mr. Deva Henry – Vice President

Please refer Annexure 05 for more details.

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 at least three quotations. During our investigation, it was observed that certain procurement transactions have been carried out without obtaining the required three competitive quotations. This practice represents a clear deviation from generally accepted procurement procedures, which mandate that a minimum of three quotation must be obtained to ensure fairness & transparency. The details are as follows,

Activity Name	Date	Description	Amount (LKR)
6524C · Olympic Game-NOC Expenses	14/03/2016	741860 - Airfare for Mr.Maxwell de Silva & Mr. Charles Henry to be Attend RIO Olympic Games 2016	1,698,880.00
6524C · Olympic Game-NOC Expenses	14/03/2016	741860 - Airfare for Ms.Rithu Narmada Fernando to be Attend RIO Olympic Games 2016	784,430.00
6524C · Olympic Game-NOC Expenses	14/03/2016	741860 - Airfare for Mr.Gamini Jayasighe to be Attend RIO Olympic Games 2016	787,440.00
6524C · Olympic Game-NOC Expenses	14/03/2016	741860 - Airfare for Mr.Hemasiri Fernando to be Attend RIO Olympic Games 2016	787,440.00

6524C · Olympic Game-NOC Expenses	29/7/2016	Being payment for Purchase of Saunier Items – Associates Tea Cartoons, Sammu City Olympic Games.	226,810.00
Total			4,285,000.00

In the absence of a formal procurement policy for the 2016 financial year, the failure to obtain multiple quotations for these transactions, totaling LKR 4,278,980.00, indicates a deficiency in financial oversight by the National Olympic Committee of Sri Lanka (NOCSL). Generally accepted procurement practices recommend securing at 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.

Our investigation established the identities of the parties who is involved in this finding as follows,

Activity Name	Date	Description	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
6524C · Olympic Game-NOC Expenses	14/03/2016	741860 - Airfare for Mr.Maxwell de Silva & Mr. Charles Henry to be Attend RIO Olympic Games 2016	1,698,880.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	Mr. Deva Henry – Vice President	N/A
6524C · Olympic Game-NOC Expenses	14/03/2016	741860 - Airfare for Ms.Rithu Narmada Fernando to be Attend RIO Olympic Games 2016	784,430.00					
6524C · Olympic Game-NOC Expenses	14/03/2016	741860 - Airfare for Mr.Gamini Jayasighe to be Attend RIO Olympic Games 2016	784,430.00					
6524C · Olympic Game-NOC Expenses	14/03/2016	741860 - Airfare for Mr.Hemasiri Fernando to be Attend RIO Olympic Games 2016	784,430.00					
6524C · Olympic Game-NOC Expenses	29/7/2016	Being payment for Purchase of Saunier Items – Associates Tea Cartoons, Sammu City Olympic Games.	226,810.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	N/A	Mr.Maxwell De Silva-Hon. Secretary

Please refer Annexure 07 for more details

06. Duplicate use of payment voucher no 643

During the review of payments records, it was observed that payment voucher no 643 was duplicated and used for two separate transactions, processed on different dates and for different payees. Details are as follows,

Date	Description	PV no	Cheque No	Amount (LKR)
01/11/2016	Ms,Hiruni Munasinghe – Sport Administration course	643	742337	25,000.00
03/11/2016	Sri Lanka Basket Ball Federation	643	742338	1,324,800.00
Total				1,349,800.00

The Implications are as follows,

Financial Risk

- The same payment voucher number (643) was assigned to two separate payments, violating the sequential numbering. The second payment should have been assigned PV no 644 to maintain continuity and traceability.
- The sequence of payment voucher is not properly maintained, making it difficult to track payments and increasing the risk of errors or fraud.

Control weakness

- The presence of duplicate PV numbers can lead to multiple payments against the same invoice.

Operational inefficiency

- This error increases the administrative workload required to identify and rectify duplicate or incorrect entries.
- It may also lead to conflicts or confusion with suppliers, especially in case where overpayment or disputes arise due to duplicate entries.



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

Date	Description	PV no	Cheque No	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
01/11/2016	Ms,Hiruni Munasinghe – Sport Administration course	643	742337	25,000.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	N/A	Mr. Deva Henry – Vice President
03/11/2016	Sri Lanka Basket Ball Federation	643	742338	1,324,800.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	Mr.Maxwell De Silva- Hon. Secretary	N/A

Please refer Annexure 06 for more details

07. Unauthorized Airfare booking for unofficial participant – Rio Olympic Games 2016

The forensic investigation revealed that an airfare ticket was issued under payment voucher No. 125 for Ms.Rithu Narmada Fernando. The ticket was intended for travel to the Rio Olympic Games 2016.

We were not made available for a list of participants for Rio Olympic Games 2016. As per the information available to us, there is no evidence to state that Ms.Rithu Fernando was an official delegate or recognized member of the Olympic committee. There was no official correspondence or documented approval authorizing this booking. Furthermore, there was no email or requisition form confirming her inclusion in the official travel delegation.

Invoice Date	Payee Name	Travel Agency	Amount (LKR)
26.02.2016	Ms.Rithu Narmada Fernando	Hemas Travels (Pvt) Ltd	784,430.00



Although the airfare was initially booked for Ms. Rithu Fernando, she was not an official representative or delegate of the Rio Olympic Games. The ticket was subsequently cancelled, and a refund was processed by the travel agency. The refunded amount of LKR 587,383.00 was deposited into the NOCSL’s Commercial Bank account in December 2016. However, there was a deduction of LKR 197,047 with no explanation or breakdown provided for this amount. As a result, the organization incurred a net financial loss of LKR 197,047.00 on a transaction that was unauthorized and unnecessary.

The implications are as follows,

Unauthorized booking

The ticket was issued for an individual not affiliated with the official Olympic delegation, no approval or formal request was documented to justify this expenditure.

Lack of Documentation

The absence of official emails, memos or travel lists raises concerns about transparency and intent.

Unclearified deduction

The deduction of LKR 197,047.00 from the refunded amount remains unexplained, with no supporting documents to justify cancellation fees or penalties

Our investigation established the identities of the parties who is involved in this finding as follows,

Activity Name	Date	Description	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
6524C · Olympic Game-NOC Expenses	14/03/2016	741860 - Airfare for Ms.Rithu Narmada Fernando to be Attend RIO Olympic Games 2016	784,430.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	Mr. Deva Henry – Vice President	N/A

Please refer Annexure 08 for same to refer more details.



08. Fund transfer from T/C for Coaches-Shooting-2015 A/C to T/C for Coaches- Volleyball 2016 A/C without proper justification and approvals

Our investigation identified an fund transfer of LKR 137,949.61 on 31st December 2016 from T/C for Coaches-Shooting-2015 A/C to T/C for Coaches- Volleyball 2016 A/C without a clear justification. The recorded journal entry is as follows,

G/L Date	G/L Code	Description	Accounts Details	DR	CR
12/31/2016	GJ/2016/181	Record Transfer of Balance Funds from Shooting TCC 2015 to Volleyball TCC 2016	6472 - T/C for Coaches-Shooting-2015	137,949.61	
			6486 - T/C for Coaches- Volleyball 2016		137,949.61

We observed following discrepancies with regards to the fund transfer ,

- The funds originally allocated for the Shooting TCC 2015 appear to have been redirected to the Volleyball TCC 2016 without proper authorization or justification.
- The transfer was made without any evidence of management or committee approval, and no supporting documentation was available to justify the reallocation between the two program accounts. There should be a valid justification and a proper approval process in place for transferring funds between two activity expenses, as the IOC and OCA release funds for specific projects or activities. Therefore, if the funds received for one activity are utilized for another purpose, it must be appropriately communicated to and approved by the respective donors.
- This indicates non-compliance with established financial governance procedures, which require all budget reallocations to be formally approved and properly documented, reflecting a lapse in internal controls and oversight.

The implications of above stated discrepancies are as follows,

If these funds were designated for a specific sport, event, or period, the unauthorized transfer could constitute:

- Misuse of designated funds, as the expenditure purpose was altered without due approval.
- Potential financial misappropriation, if the reallocation led to the diversion of funds from their intended beneficiaries or objectives.
- This indicates weak financial oversight and non-compliance with approval hierarchies.
- Unauthorized reallocation may distort financial statements, leading to misrepresentation of program expenditures.

Our investigation established the identities of the parties who is involved in this finding as follows,



G/L Date	G/L Code	Description	Accounts Details	Amount (LKR)	Prepared by	Checked by	Approved by
12/31/2016	GJ/2016/181	Record Transfer of Balance Funds from Shooting TCC 2015 to Volleyball TCC 2016	6472 · T/C for Coaches-Shooting-2015	137,949.61	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager

09. Unjustified Post-Event Accommodation Payment – Rio Olympic games 2016

Our investigation identified a payment made on 16th March 2016, amounting to LKR 337,976.40 for hotel room charges in relation to the Rio Olympic games 2016. The reservation covered accommodation for Mr. Maxwell De Silva and Mr. Devaraja, aligning with the official Olympic period from 5th August to 21st August 2016.

However, an additional payment of LKR 26,801.40 was made on 20th July 2016 for a further three nights (22nd to 25th August 2016) – after the conclusion of the Olympic games. This amount was reimbursed from the NOCSL account, but no justification, documentation or approval was provided to explain the purpose of the extended stay.

Date	Cheque No.	Payee	Description	Amount (LKR)
20/07/2016	742155	Mr.Maxwell de Silva	Being payment for extension reservation of hotel from Aug 22 nd to 25 th (Rio Olympic Games)	26,801.40

The implications are as follows,

Unjustified payment beyond official event period

The Olympic Games officially ended on 21st August 2016. The extension of the hotel stay beyond this lack’s explanation. No event – related activity or official was cited to warrant accommodation from 22nd to 25th August 2016. Settling accommodation costs beyond the authorized event duration without valid justification indicates potential misuse of funds and non-compliance with approved travel policies. Such practices expose the organization to financial irregularities.

No Supporting Documentation

The additional payment of LKR 26,801.40 was processed without any supporting documents such as internal memo, approval from senior management & travel itinerary or meeting schedule. Processing payments without adequate supporting documentation weakens internal financial controls and increases the risk of unauthorized and irregular transactions. It also raises concerns regarding accountability, transparency, and the proper use of organizational funds.

Date	Cheque No.	Payee	Description	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
20/07/2016	742155	Mr.Maxwell de Silva	Being payment for extension reservation of hotel from Aug 22 nd to 25 th (Rio Olympic Games)	26,801.40	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	Mr.S.K Athula Jayalal Finance & Administration Manager	N/A	Mr.Maxwell De Silva- Hon. Secretary

Please refer Annexure 09 for more details.

10.Unauthorized reimbursement of personal shoes expenses – Rio Olympic games 2016

Our investigation revealed an instance of unauthorized reimbursement related to personal expenses incurred during the Rio Olympic Games 2016.A total amount of LKR 37,385.00 was reimbursed on 29th July 2016 to Mr. Gamini Jayasinghe for the purchase of shoes for three VIP delegates.

- Mr. Devaraja
- Mr.Maxwell De Silva
- Mr.Gamini Jayasinghe

Date	Cheque No.	Description	Amount (LKR)
29/7/2016	742179	Reimbursement of Expenses made to Purchases shoes for NOC VIP Delegates Mr.Devaraja, Mr.Maxwell & Mr.Gamini Jayasinghe	37,385.00

We further noted that the relevant payment voucher has been duly authorized and the cheque has been released to Mr. Gamini Jayasinghe. However, the supporting documents attached to this transaction lacked necessary approvals and did not substantiate the legitimacy of the claimed reimbursement.

The breakup of expenses as per the supporting documents is as follows,

Men's shoe ENCL MED S521262/8 (Quantity 01)	8,995.00
Gel with Foot Bed No. 1838/ASST (Quantity – 02)	2,390.00
Gift Vouchers (Quantity 10,000.00*2 + 1,000.00*6)	26,000.00
Total	37,385.00

The discrepancies are as follows,

No Provision in Policy:

There is no documented policy, guideline, or entitlement within the NOCSL framework that authorizes the reimbursement of personal items such as shoes or gift vouchers for officials or delegates. Such reimbursements fall outside the scope of official expenditure and therefore constitute a clear breach of organizational financial controls and governance standards.

Misrepresentation of Expenses:

The supporting documentation reveals that LKR 26,000.00 was spent on gift vouchers, although the payment was recorded as an expense for “purchasing shoes.” This represents a material misclassification and misrepresentation of expenditure, raising concerns about the accuracy and integrity of financial reporting.

Lack of Evidence for Disbursement:

There is no supporting documentation or acknowledgment confirming the distribution of the gift vouchers. The absence of such evidence indicates poor accountability and creates a high risk of personal misuse or misappropriation of funds.

The implications are as follows,

Breach of Financial Discipline

The transaction violates the organization’s financial accountability principles, as personal or non-official expenditures were reimbursed using institutional funds without proper authorization.

Risk of Misappropriation



The lack of evidence on the disbursement of gift vouchers raises a serious risk of fund diversion for personal benefit.

Weak Internal Controls

The processing of this payment without adequate verification and approval indicates serious control weaknesses in the expense authorization and review process.

Our investigation established the identities of the parties who is involved in this finding as follows,

Date	Cheque No.	Description	Amount (LKR)	Prepared By	Checked By	Certified By	Authorized By	Approved By
29/7/2016	742179	Reimbursement of Expenses made to Purchases shoes for NOC VIP Delegates Mr.Devaraja, Mr.Maxwell & Mr.Gamini Jayasinghe	37,385.00	Mr.Yuresh Maduranga – Assistant Accountant	Mr.H.M Dinesh Krishantha - Accountant	N/A	N/A	Mr.Maxwell De Silva- Hon. Secretary

Please refer Annexure 10 for more details.



Responsible parties

- **Mr. Hemasiri Fernando – President**

Institutional and oversight responsibility under Article 13.1 and Article 13.10 as presiding officer of the Executive Committee. It is further noted that Mr. Hemasiri Fernando was a direct beneficiary of the payment made under Finding 03. No payment voucher bearing his signature has been identified in relation to 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.

Further Under Finding 03 It is further noted that Mr. Hemasiri Fernando was a direct beneficiary of the payment made, having personally received LKR 1,425,159.00 from IOC grant funds, which was subsequently reimbursed in 2017 without adequate supporting documentation.

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

Institutional responsibility under Article 14.3. Additionally identified as Approving Officer on payment vouchers across multiple findings, where his accountability arises on both documentary and constitutional grounds. It is further noted that Mr. Maxwell de Silva was a direct beneficiary of the payment made under Finding 03, & Finding 09.

Relevant Findings:

- Finding 01-Incomplete Authorization on payment vouchers
- Finding 03-Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016
- Finding 03-Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016

Having personally received LKR 1,425,159.00 from IOC grant funds, which was subsequently reimbursed in 2017 without adequate supporting documentation. Additionally,

- Finding 05-Non-Adherence to Competitive Quotation Practices for Expenses
- Finding 06-Duplicate use of payment voucher no 643
- Finding 09- Unjustified Post-Event Accommodation Payment – Rio Olympic games 2016

Mr. Maxwell de Silva is identified both as the payee of the post-event accommodation payment and as the Approving Officer on the same voucher.



- Finding 10-Unauthorized reimbursement of expenses for purchasing shoes – Rio Olympic games 2016

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-Incomplete Authorization on payment vouchers
- Finding 02-Absence of Payment Vouchers
- Finding 03-Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016
- Finding 04-Procurement Irregularities and Documentation Deficiencies in Airfare Payments for Children of Asia Games 2016
- Finding 05-Non-Adherence to Competitive Quotation Practices for Expenses
- Finding 06-Duplicate use of payment voucher no 643
- Finding 07-Unauthorized airfare booking for unofficial participant – Rio Olympic Games 2016
- Finding 08-Fund transfer from T/C for Coaches-Shooting-2015 A/C to T/C for Coaches- Volleyball 2016 A/C without proper justification and approvals
- Finding 09-Unjustified Post-Event Accommodation Payment – Rio Olympic games 2016
- Finding 10-Unauthorized reimbursement of expenses for purchasing shoes – Rio Olympic games 2016

- **Mr. Deva Henry – Vice President**

Bears responsibility across multiple findings documentary grounds. He is identified as a signatory on several payment vouchers as approver/Authorizer.

Relevant Findings:



- Finding 01-Incomplete Authorization on payment vouchers
- Finding 03-Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016
- Finding 04-Procurement Irregularities and Documentation Deficiencies in Airfare Payments for Children of Asia Games 2016
- Finding 05-Non-Adherence to Competitive Quotation Practices for Expenses
- Finding 06-Duplicate use of payment voucher no 643
- Finding 07-Unauthorized airfare booking for unofficial participant – Rio Olympic Games 2016

- **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 01-Incomplete Authorization on payment vouchers
 - Finding 03-Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016
 - Finding 04-Procurement Irregularities and Documentation Deficiencies in Airfare Payments for Children of Asia Games 2016
 - Finding 05-Non-Adherence to Competitive Quotation Practices for Expenses
 - Finding 06-Duplicate use of payment voucher no 643
 - Finding 07-Unauthorized airfare booking for unofficial participant – Rio Olympic Games 2016
 - Finding 08-Fund transfer from T/C for Coaches-Shooting-2015 A/C to T/C for Coaches- Volleyball 2016 A/C without proper justification and approvals
 - Finding 09-Unjustified Post-Event Accommodation Payment – Rio Olympic games 2016
- **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 03-Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016
- Finding 04-Procurement Irregularities and Documentation Deficiencies in Airfare Payments for Children of Asia Games 2016
- Finding 05-Non-Adherence to Competitive Quotation Practices for Expenses
- Finding 06-Duplicate use of payment voucher no 643
- Finding 07-Unauthorized airfare booking for unofficial participant – Rio Olympic Games 2016
- Finding 08-Fund transfer from T/C for Coaches-Shooting-2015 A/C to T/C for Coaches- Volleyball 2016 A/C without proper justification and approvals
- Finding 09-Unjustified Post-Event Accommodation Payment – Rio Olympic games 2016
- Finding 10-Unauthorized reimbursement of expenses for purchasing shoes – Rio Olympic games 2016

- **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 03-Irregular Allocation, Reimbursement, and Reclassification of IOC Supporting Grant Funds – Rio Olympic Games 2016
- Finding 04-Procurement Irregularities and Documentation Deficiencies in Airfare Payments for Children of Asia Games 2016
- Finding 05-Non-Adherence to Competitive Quotation Practices for Expenses
- Finding 06-Duplicate use of payment voucher no 643
- Finding 07-Unauthorized airfare booking for unofficial participant – Rio Olympic Games 2016
- Finding 08-Fund transfer from T/C for Coaches-Shooting-2015 A/C to T/C for Coaches- Volleyball 2016 A/C without proper justification and approvals
- Finding 09-Unjustified Post-Event Accommodation Payment – Rio Olympic games 2016
- Finding 10-Unauthorized reimbursement of expenses for purchasing shoes – Rio Olympic games 2016



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 2016. 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. Unavailability of list of activity expenses in 2016

We were not provided with the complete list of activity expenses for the year 2016 to ensure the completeness of the funds. Therefore, our investigation was limited to the information available in general ledger.

3. Obsolescence of Historical Practices

As the 2016 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.

4. Lack of Budgets:

The finance department has confirmed that no budgets were maintained for 2015, 2016 & 2017, limiting our ability to assess financial planning and alignment. Please refer annexure 11 for management confirmation

5. Lack of Procurement Guidelines

We have not been available for the procurement guidelines for 2015, 2016 & 2017, making it challenging to verify whether expenditures followed proper procurement processes.

6. Unavailability of Meeting minutes

Our investigation was constrained by the unavailability of Executive Committee meeting minutes for the year 2016. As a result, we were unable to verify whether key financial decisions, approvals, and fund allocations were formally discussed and authorized. Please refer annexure 11 for management confirmation



7. Absence of Payment Vouchers in Documentation.

The forensic investigation identified significant deficiencies in the NOCSL supporting documents for the year 2016, limiting the investigation's ability to verify transactions totaling LKR 9,648,803.56 representing 19.78 %.

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.

Activity expenses Category	Date	Purpose of payment	Amount (LKR)
6408 · NOCSL 75th Anniversary in 2013	31/12/2016	Record Purchases of Fixed Assets, Furniture's, Computers, Laptops External Memories and Time Att...	1,926,508.75
6456 · Continental Athlete S.Grant	28/09/2016	Being Payment Coaching & Consulting fee for Badminton Training of Niluka Karunathilake -Deducted...	150,000.00
6463 · Continental Athlete S.Grant	29/07/2016	Airfare Reimbursements - Mr. Sudesh Pieris May to Attend Training programme in Ishikawa Gakuin Tr...	74,600.00
6473 · T/C for Coaches-Shooting-2015	31/12/2016	Record Transfer of Balance Funds from Shooting TCC 2015 to Volleyball TCC 2016	137,949.61
6474 · T/C for Coaches in Boxing 2015	14/03/2016	Payment for NOC Staff Handling Charges for T/C for Coaches in Boxing 2015	50,000.00
6479 · T/C -Coaches in Equestrian 2015	31/07/2016	Record, Reimbursed Certificates Printing Charges for Course Participants	2,400.24
6494 · Adv.Sports Mngt Course 2016/17.	24/03/2016	Record Expenses out Adv. payment of Rs;30,000	27,201.00
6496 · Adv.Sports Mngt Course 2016/17.	17/06/2016	Record Expenses for ASMC 2016/17 Session 2 Adv. of Rs: 30,000 Settlements	17,285.00
6509 · Adv.Sports Mngt Course 2016/17.	30/09/2016	Being Purchase of 96 no of water Bottles (500ml) for 3rd Session of ASMC held on 09th,10th,11th ...	2,399.73
6510 · Adv.Sports Mngt Course 2016/17.	06/10/2016	Record Incidental Expenses for ASMC 2016/17 Session3 held from 9 to 11 September 2016	9,588.00
6512 · Adv.Sports Mngt Course 2016/17.	08/12/2016	Being Purchase of Water Bottles for 4th Session of the ASMC 2016/2017	3,729.31
6514 · Adv.Sports Mngt Course 2016/17.	16/12/2016	Refreshments for 4th Session of ASMC 2016/17 held on 16.12.2016	14,955.75
6515 · Adv.Sports Mngt Course 2016/17.	16/12/2016	Being expenses made by lunch for 4th Session of Advance Sport Management Course held on 16 the Dec...	50,600.00
6516 · Adv.Sports Mngt Course 2016/17.	17/12/2016	Refreshments for 4th Session of ASMC 2016/17 held on 17.12.2016	12,463.13
6517 · Adv.Sports Mngt Course 2016/17.	17/12/2016	Being expenses made by lunch for 4th Session of Advance Sport Management Course held on 17th Dece...	50,600.00
6518 · Adv.Sports Mngt Course 2016/17.	18/12/2016	Refreshments for 4th Session of ASMC 2016/17 held on 18.12.2016	12,463.13
6519 · Adv.Sports Mngt Course 2016/17.	18/12/2016	Being expenses made by lunch for 4th Session of Advance Sport Management Course held on 18th Dece...	44,528.00
6520 · Adv.Sports Mngt Course 2016/17.	22/12/2016	Record Expenses Made for ASMC 2016/17 Advance Amount Rs:30,000	26,910.00

Activity expenses Category	Date	Purpose of payment	Amount (LKR)
6511C · CWG 2014 - Preparation Grant	04/04/2016	Allocated funds to Sumeda Jagath Ranasinghe for Financial Assistant of Rio Game 2016(Mar-Aug 2016)	240,000.00
6511C · CWG 2014 - Preparation Grant	04/04/2016	Allocated funds to Chathuranga Lakmal for Financial Assistant of Rio Game 2016(Mar-Aug 2016)	240,000.00
6511C · CWG 2014 - Preparation Grant	04/04/2016	Allocated funds to Indika Dissanayake for Financial Assistant of Rio Game 2016(Mar-Aug 2016)	240,000.00
6511C · CWG 2014 - Preparation Grant	24/11/2016	Being cost of Air Travel Insurance Charges of Thiron Eramudu to attend 21st Commonwealth Oceania '...	3,950.00
6511C · CWG 2014 - Preparation Grant	24/11/2016	Being cost of Air Travel Insurance Charges of Mr. Roshan Ranatunga to attend 21st Commonwealth Oce...	3,950.00
6511C · CWG 2014 - Preparation Grant	21/12/2016	Being cost of Air Tickets of Thiron Eramudu & Rohan Ranthunga to attend 21st Commonwealth Oceania ...	237,000.00
6494 · CGF Regional Meeting, Colombo	05/05/2016	Designed and manufactured of 9 No of Brass Plaque with wooden Box to Donated to CGf Regional For...	43,750.00
6503 · CGF Regional Meeting, Colombo	13/05/2016	Record Expenses Make for CGF Regional Forum Meeting 2016, Colombo out of Adv. Rs 80,000	81,105.00
6504 · CGF Regional Meeting, Colombo	17/05/2016	Being Payment for Transport Charges of CGF Asian Regional Forum Meeting to be hel don 06.05.2016	8,000.00
6530B · ABG-NOC Expenses	20/07/2016	144420 - Designing & Preparing of 12 No of Plaque - ABS Game 2016	49,000.00
6530B · ABG-NOC Expenses	31/12/2016	Being allocated Lapel Pins Cost to Asia Beach Game- 670@295	197,650.00
6530B · ABG-NOC Expenses	31/12/2016	Record Expenses Over Income for Asian Beach Game 2016 NOC	388,190.81
6426B · South Asian Reg.Olympic Academy	26/09/2016	Being Make a Advance Payment for Accommodation of SAROC 2016 in Bandara Wela.	50,000.00
6426B · South Asian Reg.Olympic Academy	16/12/2016	Being expenses made by Hall charges (4 days) & Meal Charges of NOA 2016 held in Bandarawela.	169,100.00
6426B · South Asian Reg.Olympic Academy	30/12/2016	Record Expenses of Stationery, Opening & Closing Carmony & Miscellaneous in NOA 2016 in Bandarawel...	261,358.00
6458 · SAC Bidunuwewa 2016	17/10/2016	Record Expenses out of Adv. Rs: 28,500 for Sports Administration Course	20,900.00
6458B · High Jump Training -Doha Qater	31/12/2016	Being re-classified the donation received from donors	512,244.00
6458B · High Jump Training -Doha Qater	31/12/2016	Being Reverse Record Expenses Over Income	25,402.00
6486 · Mr.Karunathilake's farewell	16/03/2016	Record Expenses Made to meet Expenses for Mr. Michel Karunathilake's farewell Function (215000-5...	158,950.00
6496 · SportsAdministrationCourse2016	11/05/2016	Record Expenses Make for Sports Administration course out of Adv. Rs 25,000	19,724.00
6498 · SportsAdministrationCourse2016	19/10/2016	Record Expenses on Sports Administration Course out of Adv. Rs: 25,000	19,280.50
6509 · SportsAdministrationCourse2016	09/11/2016	Record Expenses made for Sports Amin Course out of Advance Payment Rs:25,000 on 01.11.2016	19,600.00
6521 · National Course Directors 2016	17/06/2016	Record Expenses for National Course Directors Expenses Adv. of Rs: 120,000 Settlements	85,684.00
6494 · Olympic Day Run 2016	06/06/2016	Record Expenses, to Attended Preliminary Meeting of Olympic Day Run 2016	8,625.00

Activity expenses Category	Date	Purpose of payment	Amount (LKR)
6495 · Olympic Day Run 2016	17/06/2016	Record Expenses for Day Run 2016 Coordination Committee Expenses Adv. of Rs: 15,000 Settlements	14,891.00
6496 · Olympic Day Run 2016	21/06/2016	Being make a T Shirt for Olympic Day Run 2016 Programme	34,500.00
6508 · Olympic Day Run 2016	13/07/2016	Record Expenses for Olympic Day run 2016 out of Adv. Rs: 318,000 & Exp. Rs: 17,592.14	335,592.14
6524C · Olympic Game-NOC Expenses	23/06/2016	144421 - Airfare Charges of RIO Olympic Games Kenny/Joseph B K,Piyasena / K	149,200.00
6524C · Olympic Game-NOC Expenses	28/06/2016	144421 - Airfare Charges of RIO Olympic Games Kenny/Joseph B K	250,100.00
6524C · Olympic Game-NOC Expenses	28/06/2016	144421 - Airfare Charges of RIO Olympic Games Piyasena /k	250,100.00
6524C · Olympic Game-NOC Expenses	20/07/2016	Being Payment for extension Reservation of Hotel from Aug 22nd to 25th (RIO OLYMPIC GAMES)	26,801.40
6524C · Olympic Game-NOC Expenses	20/07/2016	144420 - Designing & Preparing of 03 No of Plaque - RIO Olympic Game 2016	16,500.00
6524C · Olympic Game-NOC Expenses	20/07/2016	742165 - Travelling Bags - 25 No of Travelling Bags - RIO Olympic game 2016	75,000.00
6524C · Olympic Game-NOC Expenses	27/07/2016	742168 - Gift Items - (1) 12 Foil Env Gift Box Gloss, Secretary General, RIO Olympic Game 2016	6,800.00
6524C · Olympic Game-NOC Expenses	01/08/2016	Being Reimbursement of Expenses for Hotel Accommodation - RIO Olympic Game 2016	214,014.87
6524C · Olympic Game-NOC Expenses	18/08/2016	742309 - Being Expenses for Date Change Charges of Mr. Niluka Karunathilake RIO Olympic Games	15,400.00
6524C · Olympic Game-NOC Expenses	18/08/2016	742309 - Being Expenses for re-issue Charges of Air Ticket of Mr. Niluka Karunathilake RIO Olympic...	1,300.00
6524C · Olympic Game-NOC Expenses	01/10/2016	742445 - Being Expenses for Date Change Charges of Mr. Nishantha Piyasena RIO Olympic Games	16,700.00
6524C · Olympic Game-NOC Expenses	14/12/2016	Rio Athletes Participation Subsidy Balance Amount USD 4500	664,728.32
6524C · Olympic Game-NOC Expenses	31/12/2016	Reimbursement of Accommodation Chargers for CDM Meeting for Olympic Game 2020, SimCity 2020	52,187.20
6524E · JUDO Training Programme Slovenia	31/12/2016	Being allocated Lapel Pins Cost to Judo Training Programme - 30@295	8,850.00
6526B · SAG 2016 - NOC Expenses	06/01/2016	Being Release Peridium Allowance for Incidence Expenses for CDM Meeting relating to 12th South...	86,460.00
6526B · SAG 2016 - NOC Expenses	19/01/2016	Being Reimbursement of Visa fee to visit India (Mr. Maxwell de Silva)	3,940.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Payment for late night Refreshment of SAG 2016 Duty	5,300.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 29.01.2016	4,740.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Payment for Travelling expenses Mr. Dinesh / Yuresh to go to home after SAG late works	1,600.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 31.01.2016	1,520.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 29.01.2016	2,180.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 01.02.2016	1,810.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Payment for late night Refreshment of SAG 2016 Duty on 02.02.2016	1,270.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 02.02.2016	3,360.00
6526B · SAG 2016 - NOC Expenses	09/02/2016	Being Purchase of Lunch/ Dinner Packet for SAG 2016 Helping Staff on 30,31 January 2016	3,380.00

Activity expenses Category	Date	Purpose of payment	Amount (LKR)
6526B · SAG 2016 - NOC Expenses	18/02/2016	Being Payment for Credit Card Charges of Mr. Maxwell de Silva (SG) Purchase of Gift for SAG 2016	18,698.80
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 02.02.2016	3,600.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Payment for Three willer Charges for Collected the Air Tickets on 03 Feb 2016	500.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 03.02.2016	2,290.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 03.02.2016	3,801.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Payment of Transport Charges for Gayaththri (SAG Late work)	2,450.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Payment for Three willer Charges for Collected the Air Tickets on 04 Feb 2016	600.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 04 Feb 2016	2,560.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Payment of Transport Charges for Gayaththri / Hiruni (SAG work) on 04 Feb 2016	2,230.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 05 Feb 2016	1,800.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 09 Feb 2016	1,100.00
6526B · SAG 2016 - NOC Expenses	29/02/2016	Being Purchase of Lunch Mr. Sanjaya (SAG Helping Staff)	140.00
6526B · SAG 2016 - NOC Expenses	14/03/2016	Record Expenses, make advance to purchases of national Flags to bringing to SAG 2016	1,450.00
6526B · SAG 2016 - NOC Expenses	29/03/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 11.02.2016 (Mr. Sanjaya)	120.00
6526B · SAG 2016 - NOC Expenses	29/03/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 11.02.2016 (Mr. Sanjaya)	130.00
6528B · AWG 2017 - NOC Expenses	29/02/2016	Airfare Charges for Secretary General to Attend CDM Seminar of AWG 2017 to be held in Sapporo, Japan	7,140.00
6528B · AWG 2017 - NOC Expenses	24/03/2016	Domestic Airfare Charges for Secretary General to Attend CDM Seminar of AWG 2017 to be held in Sa...	258,516.00
6528B · AWG 2017 - NOC Expenses	24/03/2016	Being Reimbursement of Exp. to Made to Gift Items to Bringing to the CDM Meeting in Sapporo	19,924.80
6528B · AWG 2017 - NOC Expenses	22/04/2016	Being Purchase of 06 no of Cashew Nuts for Bring to Supporo winter games Meeting held in Japan....	5,000.00
6528B · AWG 2017 - NOC Expenses	13/05/2016	Airfare Refund of Mr. Maxwell attend Supporo Winter games meeting held in Japan	8,580.00
6528B · AWG 2017 - NOC Expenses	30/11/2016	Being Purchase of 15 no of Flags for Support Delegation Visit Sri Lanka	4,105.50
6528B · AWG 2017 - NOC Expenses	30/11/2016	Being allocated Lapel Pins Cost to Asia Winter Game 2017- 250@295	1,125.00
6528B · AWG 2017 - NOC Expenses	31/12/2016	Being re-classified Expenses bearded by Committee	73,750.00
6532B · Children's Of Asia-NOC Exp.	27/06/2016	Being Make a Advance to Attend Children's Asia Sports Festival 2016 in Russia-(700@147)	102,900.00
6532B · Children's Of Asia-NOC Exp.	30/06/2016	Being make a Expenses for Purchase of Refreshment for Official's meeting of 6 the Children of Asia	25,760.00
6532B · Children's Of Asia-NOC Exp.	30/06/2016	Being Purchase of 600g Tea Pack for Children of Asia Programme 2016	2,970.00
6532B · Children's Of Asia-NOC Exp.	30/06/2016	Being Purchase of Refreshment for 6th Children of Asia Medical Programme on 16th June 2016	3,400.00



Activity expenses Category	Date	Purpose of payment	Amount (LKR)
6532B · Children's Of Asia-NOC Exp.	08/07/2016	Being Payment for Make Brass Plaque with wooden box for 6th Children of Asia Games in Russia	9,250.00
6532B · Children's Of Asia-NOC Exp.	20/07/2016	Reimbursement of Cost of Supplying athletic Skinny and short with full sublimation print / Matera...	30,000.00
6532B · Children's Of Asia-NOC Exp.		Refund Visa fee	510,000.00
6532B · Children's Of Asia-NOC Exp.	31/12/2016	Being allocated Lapel Pins Cost to Children's of Asia Game- 915@295	269,925.00
6534A · Olympic Game 2020 -NOC Expenses	25/07/2016	Sournior Items - 15 No of 6 Associates Tea Cartons , Sammu City Olympic Game 2020	14,850.00
6534A · Olympic Game 2020 -NOC Expenses	26/07/2016	Lunch Expenses -NOC Sri Lanka Visit Japan Delegates Target Programme for Sammu City 2020 Olympic...	63,223.38
6534A · Olympic Game 2020 -NOC Expenses	29/07/2016	Lunch Expenses -NOC Sri Lanka Visit Japan Delegates Target Programme for Sammu City 2020 Olympic...	46,153.80
6534A · Olympic Game 2020 -NOC Expenses	29/07/2016	Lunch Expenses -NOC Sri Lanka Visit Japan Delegates Target Programme for Sammu City 2020 Olympic...	12,930.39
6534A · Olympic Game 2020 -NOC Expenses	31/07/2016	Record Settled Balance Out of Adv. Payment for the arrangements of Summu City Delegation on 26th...	17,910.00
6534A · Olympic Game 2020 -NOC Expenses	31/12/2016	Being allocated Lapel Pins Cost to Olympic Game 2020 Sammu city- 20@295	174,050.00
Total			9,648,803.56

8. During the review, several fund remittances were identified in the General Ledger (G/L) for which no supporting receipt confirmations were available. These transactions were traced through G/L entries. This lack of documentation significantly undermines the transparency and accountability of the financial records.

Description	Amount (USD)	Amount (LKR)
Batticaloa Tennis Development Project	24,985	3,610,332.50
Rio Travel Grant – Equestrian Balance payment	26,597.53	3,885,380.50
Air Ticket Reimbursement – Asia Rowing Youth Camp	780	115,830.00
Unspecified Remittance	1991.16	292,800.08



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 01st January 2015 to 31st 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 01st January 2015 to 31st 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:
 - 01st Report – Covering the year ends as of 31st December 2015 and 31st December 2016
 - 02nd Report – Covering the year ends as of 31st December 2017 and 31st December 2018
 - 03rd Report – Covering the year ends as of 31st December 2019 and 31st December 2020
 - 04th Report – Covering the year ends as of 31st December 2021 and 31st December 2022
 - 05th Report – Covering the year ends as of 31st December 2023 and 31st 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.



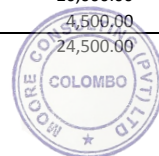
Annexure 02

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Scanned Date : 29/08/2025

IOC & OCA funds received in 2016 and their utilization during the year and in subsequent year.

	Date	Funds From	Bank Account	Description	Amount received as per confirmation (USD)	Amount received as per confirmation (LKR)	Utilization as per G/L records 2016 year (LKR)	Balance (LKR)
1	20/01/2016	IOC	1030006065	Development of National Sports Structure in Rowing 2013	7,176.00	1,009,454.55	1,009,454.55	-
2	25/01/2016	IOC	1030006065	5th Advance Sport Management Course 2016 .	11,250.00	1,595,525.90	1,595,525.90	-
3	27/01/2016	IOC	1030006065	Airfare Reimbursement of Mr.Maxwell to attend ANOC General assembly	2,944.42	415,796.55	415,796.55	-
4	11/02/2016	IOC	1030006065	Program of Olympic Scholarship for coaches 2016	36,000.00	5,130,574.52	2,850,318.00	2,280,256.52
	11/02/2016	IOC	1030006065	Program of Olympic Scholarship for coaches 2015 - travel expenses for coach (Mr.Lal Anuradda Amunugama)	707.00	100,758.79	100,758.79	-
					36,707.00	5,231,333.31	2,951,076.79	2,280,256.52
5	08/03/2016	IOC	1030006065	Technical Course for coaches in volleyball 2016	5,771.00	817,539.36	817,539.36	-
6	18/03/2016	IOC	1030006065	Athletic preparation grant for RIO 2016	22,000.00	3,164,867.12	3,164,867.12	-
7	11/04/2016	IOC	1030006065	Airfare reimbursement of Mr.Kenny Participated Olympic Marketing Seminar 2016	704.00	97,086.08	97,086.08	-
8	29/04/2016	IOC	1030006065	Professional fee of Mr.B L H Perera	900.00	126,086.41	126,086.41	-
9	11/05/2016	IOC	1030006065	Technical course for coaches in Boxing 2015	1,570.00	222,143.43	222,143.43	-
10	26/05/2016	IOC	1030006065	National Course of Director Program 2016 - an advance payment for the accommodation costs and airport transportation for foreign participants.	8,250.00	1,184,426.83	1,184,426.83	-
11	28/06/2016	IOC	1030006065	Rio travel grant ,Equestrain Balance Payment	26,597.53	3,885,380.50	3,885,380.50	-
12	04/07/2016	IOC	1030006065	Inter School Olympic value debate project 2016	42,004.55	6,130,662.30	-	6,130,662.30
13	05/07/2016	IOC	1030006065	Annual activity subsidy for the year 2016	40,000.00	5,837,343.06	5,837,343.06	-
				Qualification travel subsidy from of the Badminton athletes, Niluka Karunaratne for RIO 2016 Olympic Game	5,000.00	729,667.88	729,667.88	-
				RIO 2016 preparation Grant - Mr.Niluka Karunaratne May to August 2016	6,000.00	875,601.46	875,601.46	-
				RIO 2016 preparation Grant - Mr.Sudesh Pieris May to August 2016	4,000.00	583,734.31	583,734.31	-
				RIO 2016 preparation grant Mr.Chamara Nuwan Dharmawardena to August	4,000.00	583,734.31	583,734.31	-
					59,000.00	8,610,081.02	8,610,081.02	-
14	18/07/2016	IOC	1030006065	Reimbursement of Travel Expenses - Mr.Srivashakthi Selvaraja.(Program of Olympic Scholarship for coaches 2015	729.00	101,401.96	101,401.96	-
15	05/08/2016	IOC	1030006065	National Directors Program 2016	1,598.00	225,695.26	225,695.26	-
16	19/09/2016	IOC	1030006065	Program of Olympic scholarships for Coaches 2016 - travel expenses of coach Mr.Mahesh Abeyrathna	829.00	115,666.80	115,666.80	-
17	03/11/2016	IOC	1030006065	Olympic Day Run 2016	2,500.00	361,930.63	361,930.63	-
18	25/11/2016	IOC	1030006065	Continental athlete support grant for Sapporo Asian Winter Games	18,750.00	2,763,352.65	2,021,553.92	741,798.73
19	02/12/2016	IOC	1030006065	NOCs support Grant for RIO 2016 - Balance payment	14,474.96	2,125,365.10	2,125,365.10	-
20	14/12/2016	IOC	1030006065	Top VII program	20,000.00	2,954,348.08	2,954,348.08	-
				Athletes allocation for the Rio 2016	4,500.00	664,728.32	-	664,728.32
					24,500.00	3,619,076.40	2,954,348.08	664,728.32



21	14/12/2016	IOC	1030006065	Olympic summer games participation subsidy	22,500.00	3,313,315.27	3,313,315.27	-
22	20/12/2016	IOC	1030006065	Reimbursement of airfare - 13th joint International Session (Presidents, Directors & Official of NOCs.	769.00	109,791.32	109,791.32	-
23	08/12/2016	IOC	796402120004580	Airfare Reimbursement of Mr.Prithiviraj Perera to attend ANOC General Assembly 2016.	922.56	137,369.18	137,369.18	-
24	22/12/2016	IOC	1030006065	Reimbursement of Airfare - 56th International Session for Young Participants.	389.00	54,375.32	54,375.32	-
25	28/12/2016	IOC	1030006065	As per G/L	1,991.16	292,800.08	292,800.08	-
Total funds received IOC					314,827.18	45,710,523.31	35,893,077.44	9,817,445.87
26	23/02/2016	OCA	796402120004580	Batticaloa Tennis Development Project	24,985.00	3,610,332.50	3,610,332.50	-
27	30/08/2016	OCA	796402120004580	Funds for NOC Activities 2016	84,962.00	12,374,715.30	12,374,715.30	-
28	19/10/2016	OCA	1030006065	Participation subsidy of 5th Asian Beach Games 2016	5,000.00	735,250.00	735,250.00	-
29	28/10/2016	OCA	1030006065	Air Ticket Reimbursement of Asia Rowing youth Camp	780.00	115,830.00	115,830.00	-
Total funds received OCA					115,727.00	16,836,127.80	16,836,127.80	-
Total funds received					430,554.18	62,546,651.11	52,729,205.24	9,817,445.87



Annexure 2.1

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IOC & OCA funds received in 2016 and their utilization during the year

	Date	Funds From	Bank Account	Description	Amount received as per confirmation (USD)	Amount received as per confirmation (LKR)	Utilization as per G/L records 2016 year (LKR)	Balance (LKR)
1	20/01/2016	IOC	1030006065	Development of National Sports Structure in Rowing 2013	7,176.00	1,009,454.55	452,679.53	556,775.02
2	25/01/2016	IOC	1030006065	5th Advance Sport Management Course 2016 .	11,250.00	1,595,525.90	1,595,525.90	-
3	27/01/2016	IOC	1030006065	Airfare Reimbursement of Mr.Maxwell to attend ANOC General assembly	2,944.42	415,796.55	415,796.55	-
4	11/02/2016	IOC	1030006065	Program of Olympic Scholarship for coaches 2016	36,000.00	5,130,574.52	2,850,318.00	2,280,256.52
	11/02/2016	IOC	1030006065	Program of Olympic Scholarship for coaches 2015 - travel expenses for coach (Mr.Lal Anuradda Amunugama)	707.00	100,758.79	100,758.79	-
					36,707.00	5,231,333.31	2,951,076.79	2,280,256.52
5	08/03/2016	IOC	1030006065	Technical Course for coaches in volleyball 2016	5,771.00	817,539.36	637,000.00	180,539.36
6	18/03/2016	IOC	1030006065	Athletic preparation grant for RIO 2016	22,000.00	3,164,867.12	3,164,867.12	-
7	11/04/2016	IOC	1030006065	Airfare reimbursement of Mr.Kenny Participated Olympic Marketing Seminar 2016	704.00	97,086.08	97,086.08	-
8	29/04/2016	IOC	1030006065	Professional fee of Mr.B L H Perera	900.00	126,086.41	126,086.41	-
9	11/05/2016	IOC	1030006065	Technical course for coaches in Boxing 2015	1,570.00	222,143.43	222,143.43	-
10	26/05/2016	IOC	1030006065	National Course of Director Program 2016 - an advance payment for the accommodation costs and airport transportation for foreign participants.	8,250.00	1,184,426.83	1,184,426.83	-
11	28/06/2016	IOC	1030006065	Rio travel grant ,Equestrain Balance Payment	26,597.53	3,885,380.50	3,885,380.50	-
12	04/07/2016	IOC	1030006065	Inter School Olympic value debate project 2016	42,004.55	6,130,662.30	-	6,130,662.30
13	05/07/2016	IOC	1030006065	Annual activity subsidy for the year 2016	40,000.00	5,837,343.06	5,837,343.06	-
				Qualification travel subsidy from of the Badminton athletes, Niluka Karunarathne for RIO 2016 Olympic Game	5,000.00	729,667.88	729,667.88	-
				RIO 2016 preparation Grant - Mr.Niluka Karunarathne May to August 2016	6,000.00	875,601.46	875,601.46	-
				RIO 2016 preparation Grant - Mr.Sudesh Pieris May to August 2016	4,000.00	583,734.31	583,734.31	-
				RIO 2016 preparation grant Mr.Chamara Nuwan Dharmawardena to August	4,000.00	583,734.31	583,734.31	-
					59,000.00	8,610,081.02	8,610,081.02	-
14	18/07/2016	IOC	1030006065	Reimbursement of Travel Expenses - Mr.Srivashakthi Selvaraja.(Program of Olympic Scholarship for coaches 2015	729.00	101,401.96	101,401.96	-
15	05/08/2016	IOC	1030006065	National Directors Program 2016	1,598.00	225,695.26	225,695.26	-
16	19/09/2016	IOC	1030006065	Program of Olympic scholarships for Coaches 2016 - travel expenses of coach Mr.Mahesh Abeyrathna	829.00	115,666.80	115,666.80	-
17	03/11/2016	IOC	1030006065	Olympic Day Run 2016	2,500.00	361,930.63	361,930.63	-
18	25/11/2016	IOC	1030006065	Continental athlete support grant for Sapporo Asian Winter Games	18,750.00	2,763,352.65	2,021,553.92	741,798.73
19	02/12/2016	IOC	1030006065	NOCs support Grant for RIO 2016 - Balance payment	14,474.96	2,125,365.10	2,125,365.10	-
20	14/12/2016	IOC	1030006065	Top VII program	20,000.00	2,954,348.08	2,954,348.08	-
				Athletes allocation for the Rio 2016	4,500.00	664,728.32	-	664,728.32
					24,500.00	3,619,076.40	2,954,348.08	664,728.32



21	14/12/2016	IOC	1030006065	Olympic summer games participation subsidy	22,500.00	3,313,315.27	3,313,315.27	-
22	20/12/2016	IOC	1030006065	Reimbursement of airfare - 13th joint International Session (Presidents, Directors & Official of NOCs.	769.00	109,791.32	109,791.32	-
23	08/12/2016	IOC	796402120004580	Airfare Reimbursement of Mr.Prithiviraj Perera to attend ANOC General Assembly 2016.	922.56	137,369.18	137,369.18	-
24	22/12/2016	IOC	1030006065	Reimbursement of Airfare - 56th International Session for Young Participants.	389.00	54,375.32	54,375.32	-
25	28/12/2016	IOC	1030006065	As per G/L	1,991.16	292,800.08	292,800.08	-
Total funds received IOC					314,827.18	45,710,523.31	35,155,763.07	10,554,760.24
26	23/02/2016	OCA	796402120004580	Batticaloa Tennis Development Project	24,985.00	3,610,332.50	3,610,332.50	-
27	30/08/2016	OCA	796402120004580	Funds for NOC Activities 2016	84,962.00	12,374,715.30	9,174,715.30	3,200,000.00
28	19/10/2016	OCA	1030006065	Participation subsidy of 5th Asian Beach Games 2016	5,000.00	735,250.00	735,250.00	-
29	28/10/2016	OCA	1030006065	Air Ticket Reimbursement of Asia Rowing youth Camp	780.00	115,830.00	115,830.00	-
Total funds received OCA					115,727.00	16,836,127.80	13,636,127.80	3,200,000.00
Total funds received for year 2016					430,554.18	62,546,651.11	48,791,890.87	13,754,760.24



Annexure 2.2

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Scanned Date : 29/08/2025

Total funds received from IOC & OCA during the year 2016

	Date	Funds From	Bank Account	Description	Amount received as per confirmation (USD)	Amount received as per confirmation (LKR)
1	20/01/2016	IOC	1030006065	Development of National Sports Structure in Rowing 2013	7,176.00	1,009,454.55
2	25/01/2016	IOC	1030006065	5th Advance Sport Management Course 2016 .	11,250.00	1,595,525.90
3	27/01/2016	IOC	1030006065	Airfare Reimbursement of Mr.Maxwell to attend ANOC General assembly	2,944.42	415,796.55
4	11/02/2016	IOC	1030006065	Program of Olympic Scholarship for coaches 2016	36,000.00	5,130,574.52
	11/02/2016	IOC	1030006065	Program of Olympic Scholarship for coaches 2015 - travel expenses for coach (Mr.Lal Anuradda Amunugama)	707.00	100,758.79
					<u>36,707.00</u>	<u>5,231,333.31</u>
5	08/03/2016	IOC	1030006065	Technical Course for coaches in volleyball 2016	5,771.00	817,539.36
6	18/03/2016	IOC	1030006065	Athletic preparation grant for RIO 2016	22,000.00	3,164,867.12
7	11/04/2016	IOC	1030006065	Airfare reimbursement of Mr.Kenny Participated Olympic Marketing Seminar 2016	704.00	97,086.08
8	29/04/2016	IOC	1030006065	Professional fee of Mr.B L H Perera	900.00	126,086.41
9	11/05/2016	IOC	1030006065	Technical course for coaches in Boxing 2015	1,570.00	222,143.43
10	26/05/2016	IOC	1030006065	National Course of Director Program 2016 - an advance payment for the accommodation costs and airport transportation for foreign participants.	8,250.00	1,184,426.83
11	28/06/2016	IOC	1030006065	Rio travel grant ,Equestrain Balance Payment	26,597.53	3,885,380.50
12	04/07/2016	IOC	1030006065	Inter School Olympic value debate project 2016	42,004.55	6,130,662.30
13	05/07/2016	IOC	1030006065	Annual activity subsidy for the year 2016	40,000.00	5,837,343.06
				Qualification travel subsidy from of the Badminton athletes, Niluka Karunaratne for RIO 2016 Olympic Game	5,000.00	729,667.88
				RIO 2016 preparation Grant - Mr.Niluka Karunaratne May to August 2016	6,000.00	875,601.46
				RIO 2016 preparation Grant - Mr.Sudesh Pieris May to August 2016	4,000.00	583,734.31
				RIO 2016 preparation grant Mr.Chamara Nuwan Dharmawardena to August	4,000.00	583,734.31
					<u>59,000.00</u>	<u>8,610,081.02</u>
14	18/07/2016	IOC	1030006065	Reimbursement of Travel Expenses - Mr.Srivashakthi Selvaraja.(Program of Olympic Scholarship for coaches 2015	729.00	101,401.96
15	05/08/2016	IOC	1030006065	National Directors Program 2016	1,598.00	225,695.26
16	19/09/2016	IOC	1030006065	Program of Olympic scholarships for Coaches 2016 - travel expenses of coach Mr.Mahesh Abeyrathna	829.00	115,666.80
17	03/11/2016	IOC	1030006065	Olympic Day Run 2016	2,500.00	361,930.63
18	25/11/2016	IOC	1030006065	Continental athlete support grant for Sapporo Asian Winter Games	18,750.00	2,763,352.65
19	02/12/2016	IOC	1030006065	NOCs support Grant for RIO 2016 - Balance payment	14,474.96	2,125,365.10
20	14/12/2016	IOC	1030006065	Top VII program	20,000.00	2,954,348.08
				Athletes allocation for the Rio 2016	4,500.00	664,728.32
					<u>24,500.00</u>	<u>3,619,076.40</u>



21	14/12/2016	IOC	1030006065	Olympic summer games participation subsidy	22,500.00	3,313,315.27
22	20/12/2016	IOC	1030006065	Reimbursement of airfare - 13th joint International Session (Presidents, Directors & Official of NOCs.	769.00	109,791.32
23	08/12/2016	IOC	796402120004580	Airfare Reimbursement of Mr.Prithiviraj Perera to attend ANOC General Assembly 2016.	922.56	137,369.18
24	22/12/2016	IOC	1030006065	Reimbursement of Airfare - 56th International Session for Young Participants.	389.00	54,375.32
25	28/12/2016	IOC	1030006065	As per G/L	1,991.16	292,800.08
Total funds received IOC					314,827.18	45,710,523.31
26	23/02/2016	OCA	796402120004580	Batticaloa Tennis Development Project	24,985.00	3,610,332.50
27	30/08/2016	OCA	796402120004580	Funds for NOC Activities 2016	84,962.00	12,374,715.30
28	19/10/2016	OCA	1030006065	Participation subsidy of 5th Asian Beach Games 2016	5,000.00	735,250.00
29	28/10/2016	OCA	1030006065	Air Ticket Reimbursement of Asia Rowing youth Camp	780.00	115,830.00
Total funds received OCA					115,727.00	16,836,127.80
Total funds received for year 2016					430,554.18	62,546,651.11





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V /NO :	
NAME & ADDRESS OF THE PAYEE		Colombo City Hotel		DATE :	29/11/2016
CHEQUE DRAWN IN FAVOUR OF		Colombo City Hotels(Pvt)Ltd.		BANK :	PB
				CHQ NO :	144425
DESCRIPTION			A/C Code	Amount	
Being Payment for Hotel Accommodation for Foreign Delegates of NOA Banadarawela 2016 Programme			5100	91,760.00	
Amounts in Word: **Ninety One Thousand Seven Hundred				91,760.00	
S Only**					
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorised by</u>		<u>Approved by</u>			
				Certified by	
<u>President / Secretary General</u>		<u>Vice President / Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash ofonly					
Name :					
ID No:					
Date & Signature					



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V / NO :	
NAME & ADDRESS OF THE PAYEE		KINGDOM SPORTS GROUP (PVT) LTD		DATE :	01/03/2016
CHEQUE DRAWN IN FAVOUR OF		Manager , Peoples Bank		BANK :	Peop
				CHQ NO :	RFC/2016/04
DESCRIPTION			A/C Code	Amount	
Being remmit the USD 307 to Kingdom Sports Group for Purchasing of Rio Olympic Game Tickets			6524	44,392.20	
Amounts in Word: **Forty Four Thousand Three Hundred Ninety Two And Cents Twenty Only**				44,392.20	
				45 696.49	
<u>Prepared by</u>		<u>Checked by</u>			
<i>[Signature]</i>		<i>[Signature]</i>			
<u>Authorised by</u>		<u>Approved by</u>		<u>Certified 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 ofonly					
Name :					
ID No:					
Date & Signature					

3



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V /NO :	
NAME & ADDRESS OF THE PAYEE		Judo Klub Z Dezele Sankaku Celie		DATE :	30/05/2016
CHEQUE DRAWN IN FAVOUR OF		Judo Klub Z Dezele Sankaku Celie		BANK :	Peop
				CHQ NO :	RFC/2016/10
DESCRIPTION			A/C Code	Amount	
Being make a payment for hotel accommodation, trainings charges of Judo Traning Programme in Slo...			6524	572,991.15	
Chamara Nuwan Dhasmawardhana P.m of by Ministry					
Amounts in Word: **Five Hundred Seventy Two Thousand Nine Hundred Ninety One And Cents Fifteen Only**				572,991.15	
<u>Prepared by</u>		<u>Checked by</u>			
<i>Nishu</i>		<i>Herfani</i>			
<u>Authorised by</u>		<u>Approved by</u>		<u>Certified by</u>	
<i>P. Datta</i>		<i>P. Datta</i>			
<u>President / Secretary General</u>		<u>Vice President / Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash ofonly					
Name :					
ID No:					
Date & Signature					



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V /NO :
NAME & ADDRESS OF THE PAYEE	Judo Klub Z Dezele Sankaku Celie	DATE :	30/05/2016	
CHEQUE DRAWN IN FAVOUR OF	Judo Klub Z Dezele Sankaku Celie	BANK :	Peop	
		CHQ NO :	RFC/2016/11	
DESCRIPTION		A/C Code	Amount	
Being make a payment for International Insurance Charges of JUDO Training Programme in Sloveniya		6524	85,681.59	
Chamara Nuwan Dharmawardhana A/c of buy Ministry				
Amounts in Word: **Eighty Five Thousand Six Hundred Eighty One And Cents Fifty Nine Only**			85,681.59	
<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 ofonly				
Name :				
ID No: Date & Signature				



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V /NO :	
NAME & ADDRESS OF THE PAYEE		RIO 2016, Organizing Committee		DATE :	21/07/2016
CHEQUE DRAWN IN FAVOUR OF		RIO 2016, Organizing Committee		BANK :	PB
				CHQ NO :	144415
			A/C Code	Amount	
DESCRIPTION			5100	390,451.24	
Being payment for Hotel Accommodation - VIP & Ministry Officials - Rio Olympic Game 2016					
Amounts in Word: **Three Hundred Ninety Thousand Four Hundred Fifty One And Cents Twenty Four Only**				390,451.24	
<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 ofonly					
Name :					
ID No:					
Date & Signature					



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V /NO :	
NAME & ADDRESS OF THE PAYEE		Hemas Travels (Pvt) Ltd		DATE :	11/07/2016
CHEQUE DRAWN IN FAVOUR OF		Manoj Abeysinghe		BANK :	Peo
				CHQ NO :	14414
DESCRIPTION			A/C Code	Amount	
Being Reimbursement of Air Ticket Charges for Mr. Matthew Abeysinghe & Monoj Abeysinghe RIO 2016			5100	1,312,400.00	
Counts in Word: **One Million Three Hundred Twelve Thousand Four Hundred Only**				1,312,400.00	
<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 ofonly					
Name: <u>Thaluka Rathnayaka</u>		Date: <u>2016/07/14</u>			
ID No: <u>7619040601</u>					
				Date & Signature	





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V/NO :	706
NAME & ADDRESS OF THE PAYEE		CHC Rest Houses (Pvt)Ltd		DATE :	05/12/2016
CHEQUE DRAWN IN FAVOUR OF		CHC Rest Houses (Pvt)Ltd		BANK :	COM
				CHQ NO :	742402
DESCRIPTION			A/C Code	Amount	
Being Payment for Lunch for NOA Participators on 03rd December 2016			5100	86,040.00	
Amounts in Word: **Eighty Six Thousand Forty Only**				86,040.00	
<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					





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V/NO :	186
NAME & ADDRESS OF THE PAYEE		Mr. Niluka Karunaratna		DATE :	04/04/2016
CHEQUE DRAWN IN FAVOUR OF		Niluka Karunratne		BANK :	COM
				CHQ NO :	741911
DESCRIPTION		A/C Code	Amount		
Being Payment for Rio Game 2016 Based Preparation Grant for the months of Jan/Feb 2016		6432	431,572.00		
Amounts in Word: **Four Hundred Thirty One Thousand Five Hundred Seventy Two Only**			431,572.00		
<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: <u>Mr Niluka Karunaratna</u>					
ID No:					
Date & Signature <u>07/04/16.</u>					



M

Annexure 4

Scanned By: Giwantha Hikkaduwege

Scanned Date : 29/08/2025

Lack of transparency and inadequate documentation in the utilization of IOC supporting grant



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V/NO :	123
NAME & ADDRESS OF THE PAYEE		Mr. Maxwell de Silva		DATE :	14/03/2016
CHEQUE DRAWN IN FAVOUR OF		Maxwell De Silva		BANK :	COM
				CHQ NO :	741858
DESCRIPTION			A/C Code	Amount	
Being payment for Allowance to Secretary General to attendance of RIO OLYMPIC GAME 2016			6524	1,425,159.00	
Amounts in Word: **One Million Four Hundred Twenty Five Thousand One Hundred Fifty Nine Only**				1,425,159.00	
<u>Prepared by</u>		<u>Checked by</u>			
<i>M. de Silva</i>		<i>H. Jayawardena</i>			
<u>Authorised by</u>		<u>Approved by</u>		<u>Certified by</u>	
<i>P. Datta</i>				<i>S. Rajan</i>	
President / Secretary General		Vice President / Secretary General		Treasurer / Finance Manager	
Received the above Cheque / Cash ofonly					
Name : <i>M. de Silva</i>					
ID No: Date & Signature <i>15/03/2016</i>					



4



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V / NO :	124
NAME & ADDRESS OF THE PAYEE		Mr. Hemasiri Fernando		DATE :	14/03/2016
CHEQUE DRAWN IN FAVOUR OF		Hemasiri Fernando		BANK :	COM
				CHQ NO :	741859
DESCRIPTION			A/C Code	Amount	
Being payment for Allowance to President to attendance of RIO OLYMPIC GAME 2016			6524	1,425,159.00	
Amounts in Word: **One Million Four Hundred Twenty Five Thousand One Hundred Fifty Nine Only**				1,425,159.00	
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorised by</u>		<u>Approved by</u>		<u>Certified by</u>	
President / Secretary General		Vice President / Secretary General		Treasurer / Finance Manager	
Received the above Cheque / Cash of only					
Name :					
ID No :					
					 Date & Signature

15/03/2016

Certified True Copy

Signature

(4)

COMMERCIAL BANK

BRANCH: TRAVEL& NRFC DATE: 11.02.2016 IR-U0D16017249 Credit Advice

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

Please notify and pay/credit

Amount Received
Currency: USD Amount: 36,687.12
THIRTY SIX THOUSAND SIX HUNDRED AND EIGHTY SEVEN USD 12/100

Beneficiary (full name and address)

Details of Payment/Special Instruction

INTERNATIONAL OLYMPIC COMMITTEE
100/9F
INDEPENDENCE AVENUE
COLOMBO 07

73076
72607

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 36,707.00 ✓
Foreign Bank Charges: USD 19.88
Exchange Rate: 142.600000000
Amount Received: USD 36,687.12
Less Our Commission: LKR 250.00
Net Amount: LKR 5,231,333.31

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

A DUPLICATE WILL NOT BE ISSUED UNDER ANY CIRCUMSTANCE.

36000
707

5130,574.52
100,758.79
5,231,333.31



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 | Web: www.combank.lk | SWIFT Code: CCEYLKX



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA

Olympic House No. 100/9F, Independence Avenue,
Colombo 07, Sri Lanka.

No. 3672

Date: 06/09/2017

Received with thanks from Mr. Marweh de Silva

the sum of Rupees one million four hundred twenty five thousand
one hundred fifty nine only —

being Retard Allowances paid for RIO Olympic games
2016

Rs. 1425159.00

Cash / Cheque No :
(Subject to realization)

975000
seyan

NATIONAL OLYMPIC COMMITTEE
OF SRI LANKA





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA

Olympic House No. 100/9F, Independence Avenue,
Colombo 07, Sri Lanka.

No. 3875

Date: 04.12.2017

Received with thanks from Mr. Hemasiri Fernando

the sum of Rupees one million four hundred
twenty five thousand one hundred
and fifty only

being Refund Rio Olympic Games 2016
Presidential Allowance.

Rs. 1425159/-

Cash / Cheque No :
(Subject to realization)

Hem
NATIONAL OLYMPIC COMMITTEE
OF SRI LANKA



11th May 2016

The Chairman
Procurement Committee
NOC Sri Lanka
Colombo 07

Dear Sir,

The 6th Children of Asia Games Festival is scheduled to be held in Yakutsk, Russia from 6th to 16th July 2016. In order to ensure the final preparations, two of the delegates including the Chef de Mission have to leave for Russia on 2nd July 2016 (business class). And the rest of the Team Sri Lanka will be arriving on 5th April 2016 (economy class).

We have called for quotations from the under mentioned companies on behalf of the for the above games festival and as at 28.04.2016 the rates are as below.

Company	Option No.	Route	Airline	Rate Business
				Rs.
Classic Travels	1.	Colombo/ Dubai / Moscow / Yakutsk and back	Emirates + Siberia	507,800/-
	2.	Colombo/ Doha/ Moscow / Yakutsk and back	Qatar + Siberia	481,300/-
Ceylon Shipping Lines	1	Colombo/ Doha/ Moscow / Yakutsk and back	Qatar	508,000/-
Travel Outlook (Pvt) Ltd	1	Colombo/ Doha/ Moscow / Yakutsk and back	Qatar + Siberia	581,800/-
Hemas Travels	1	Colombo/ Doha/ Moscow / Yakutsk and back	Qatar	482,220/-
	2	Colombo / Doha / Colombo	Qatar	595,960/-
Sri Lankan ** Only to Moscow	1	Colombo/ Doha/ Moscow / and back	Sri Lankan	677,597/-
Peoples Travels (Pvt) Ltd	Did not reply			

Since the quotes have been changed when we make the reservation, we re-called for quotations on 11.05.2016 from whom sent the lowest fare in Emirates + Siberia airlines.

Company	Option No.	Route	Airline	Rate - Business
				Rs.
Classic Travels	1.	Colombo/ Dubai / Moscow / Yakutsk and back	Emirates + Siberia	559,600/-

Forwarded for your kind advice and approval.

Thank you.

U.K. Danthanarayana
NOC Sri Lanka



Approved option:

Deva Henry
Member
Procurement Committee

Gamin Jayasinghe
Member
Procurement Committee

Athula Jayalal
Member
Procurement Committee

Date:

.....

.....

9th June 2016

The Chairman
Evaluation Committee for Purchasing of Air Tickets
NOC Sri Lanka
Colombo 07

Dear Sir,

The 6th Children of Asia Games Festival is scheduled to be held in Yakutsk, Russia from 6th to 16th July 2016. In order to ensure the final preparations, two of the delegates including the Chef de Mission have to leave for Russia on 2nd July 2016 (business class). And the rest of the Team Sri Lanka will be arriving on 5th April 2016 (economy class).


We have called for quotations from the under mentioned companies on behalf of the for the above games festival.

Company	Option No.	Route	Airline	Rate	Remark
				Economy Rs.	
Classic Travels	1.	Colombo/ Doha/ Moscow / Yakutsk and back	Qatar Siberia +	164,900/-	Only 23 seats
Travel Outlook (Pvt) Ltd	2	Colombo/ Doha/ Moscow / Yakutsk and back	Qatar Siberia +	167,000/-	Only 23 seats
Hemas Travels	3	Colombo/ Doha/ Moscow / Yakutsk and back	Qatar Siberia +	174,770/-	Only 23 seats
Traveler Global Destinations & Leisure Holidays (Pvt) Ltd	4	Colombo/ Doha/ Moscow / Yakutsk and back	Qatar Siberia +	165,500/-	Only 23 seats

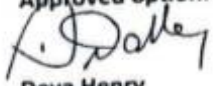
The required no of seats are 30. Therefore, the confirmation for the balance 9 seats are pending.

Forwarded for your kind advice and approval.

Thank you.


U.K. Danthararyana
NOC Sri Lanka

Approved option:


Deva Henry
Chairman


Gaminija Vasinghe
Member


Nishantha Piyasena
Member



Date: 20/6



379/4, Galle Road, Colombo 03, Sri Lanka. Tel: 2577527 / 4524100 Fax: 2577538 / 2576069
 E-mail: classic@classictravel.lk Website: www.classictravel.lk
 Company Reg No 3166

INVOICE

To : NATIONAL OLYMPIC COMMITTEE
 NO.100/9F INDEPENDENCE AVENUE
 COLOMBO-07

Date : 09/06/2016
 Invoice No : 558638
 Credit/Cash : Credit

Passenger Name	Sector / Carrier	Flying Date	Fare	Amount
ALLES/GIHANI MS	CHB/DCH-OR	04/07/2016	Adult X 1	\$,792,700.00
	DCH/DME-OR	04/07/2016		
	DME/YKS-S7	04/07/2016		
	YKS/DME-S7	14/07/2016		
	DME/DCH-OR	14/07/2016		
	DCH/CHB-OR	15/07/2016		
Total Amount Payable				\$,792,700.00

Amount in words:
 RUPEES THREE MILLION SEVEN HUNDRED AND NINETY TWO THOUSAND SEVEN HUNDRED ONLY

Our Ref - A001190124

Client E/D No -

[Handwritten Signature]

children of Asia 2016

Tickets were received



Cheque should be drawn in favour of
 Classic Travel (Pvt) Ltd.

[Handwritten Signature]
 Authorised Signature





379/4, Galle Road, Colombo 03, Sri Lanka. Tel: 2577527 / 4524100 Fax: 2577538 / 2576069
 E-mail: classic@classictravel.lk Website: www.classictravel.lk
 Company Reg No 3166

INVOICE

To : NATIONAL OLYMPIC COMMITTEE
 NO.100/9F INDEPENDENCE AVENUE
 COLOMBO-07

Date : 12/05/2016
 Invoice No : 553371
 Credit/Cash : Credit

Passenger Name	Sector / Carrier	Flying Date	Fare	Amount
BANDARA/S P MR HENRY/C N MR	CMB/DXB-EK	02/07/2016	Adult X 2	1,119,200.00
	DXB/DME-EK	02/07/2016		
	DME/YKS-S7	02/07/2016		
	YKS/DME-S7	14/07/2016		
	DME/DXB-EK	14/07/2016		
	DXB/CMB-EK	15/07/2016		
Total Amount Payable				1,119,200.00

Amount in words:
 RUPEES ONE MILLION ONE HUNDRED AND NINETEEN THOUSAND TWO HUNDRED ONLY

Our Ref - A001186471
 Client E/O No -

[Handwritten signature]

Tickets were received



Children of Asia 2016

Cheque should be drawn in favour of
 Classic Travel (Pvt) Ltd.

[Handwritten signature]
 Authorised Signature



From: Prasadini Fernando <prasadini@classictravel.lk>
Sent: Thursday, June 09, 2016 2:32 PM
To: NOC Sri Lanka
Cc: Chanies Ratnayake; Ann Suraweera; Yazmin De Silva; Pradeep Dewanarayana; deva.henry031@gmail.com
Subject: RE: Colombo/ Yakutsk (YKS), Russia / Colombo

Dear Kaushalya,

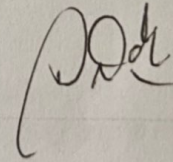
Thanks of the confirmation.

Will go ahead and issue the tickets as per the below itinerary for 23 passengers

Kindly re confirmed

24	QR	665	04JUL	1	CMBDOH	HK23	1050
1305			04JUL		E*		
25	QR	229	04JUL	1	DOHDME	HK23	1400
1910			04JUL		E*		
26	S7	109	04JUL	1	DMEYKS	HK23	2100
0930+1			05JUL		E*		
27	S7	110	14JUL	4	YKSDME	HK23	1110
1210			14JUL		E*		
28	QR	230	14JUL	4	DMEDOH	HK23	2015
0120+1			15JUL		E*		
29	QR	656	15JUL	5	DOHCMB	HK23	0800
1520			15JUL		E*		

Thanks
Prasadini



From: NOC Sri Lanka [mailto:natolcom@slt.lk]
Sent: 09/06/2016 1:27 PM
To: Prasadini Fernando
Cc: Chanies Ratnayake; Ann Suraweera; Yazmin De Silva; Pradeep Dewanarayana; deva.henry031@gmail.com
Subject: RE: Colombo/ Yakutsk (YKS), Russia / Colombo

Dear Prasadini,

We are pleased to inform you that your quote in Qatar airways has been approved.

Therefore, please find the 23 names for you kind information and necessary action.

Thank you & Best Regards,

Kaushalya
NOC Sri Lanka



From: Prasadini Fernando <prasadini@classictravel.lk>
Sent: Thursday, June 09, 2016 12:22 PM
To: NOC SriLanka
Cc: Chanies Ratnayake; Ann Suraweera; Yazmin De Silva; Pradeep Dewanarayana; deva.henry031@gmail.com
Subject: RE: Colombo/ Yakutsk (YKS), Russia / Colombo

Dear Kaushalya,

Please be advised that we are unable to offer a Group fare for 32 Passengers.

We can currently only offer for 23 passengers.

Reason being that all the travel agents who are bidding for this group, have done individual bookings of 09 seats each on the system and therefore there are no seats for the airline to confirm a total of 32 Passengers under the group fare.

GROUP SIZE 23 PASSENGERS

FARE LKR 164,900/-

QR 665 04JUL	COLOMBO / DOHA	1050 1305 04JUL
QR 229 04JUL	DOHA / MOSCOW	1400 1910 04JUL
S7 109 04JUL	MOSCOW/ YAKUTSK	2100 0930 05JUL
S7 110 14JUL	YAKUTSK / MOSCOW	1110 1210 14JUL
QR 230 14JUL	MOSCOW / DOHA	2015 0120 15JUL
QR 656 15JUL	DOHA / COLOMBO	0800 1520 15JUL

**** immediate ticketing ****

No confirmed reservation has been made at this point of inquiry.

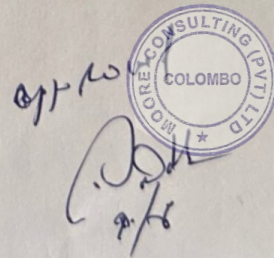
- **Entire group should be ticketed together and should travel together (in/out bound), changes are restricted.**

Thank You & Best Regards

Prasadini Fernando
Senior Travel Executive



379/4, Galle Road, Colombo 03, Sri Lanka
D +94 11 4524123 | M +94 773 876 496 | G +94 11 2577527 | F +94 11 4524140
www.classictravel.lk
We value your feedback: feedback@classictravel.lk



TRAVELLER GLOBAL DESTINATIONS & LEISURE HOLIDAYS (PVT) LTD.

377A, GALLE ROAD, COLOMBO - 03. SRI LANKA.

TEL : +94-11 2372310/ 11, 2372708, 2370968 FAX : +094-11 2372935

E-mail : info@travellerleisure.com, infotraveler@sltnet.lk Website : www.travellerleisure.com

8th June, 2016

Mr. Deva Hendry ,
Vice President ,
National Olympic Committee of Srilanka
Olympic House,
No : 100/9F,
Independence Avenue,
Colombo 07

Dear Sir

Re : Group Quotation to Yakutsk with Qatar Airways and Siberian Airlines

We The Traveller Global Destination and Leisure Holidays are please to submit our quotation for the group fare to Yakutsk (Russia) , on the below shown flight details , at present we are holding a confirmed booking for 23 passengers , upon confirmation I will be able to clear the balance 9 seats

Flight Details

QR665	04JUL	CMBDOH	1050 1305
QR229	04JUL	DOHDME	1400 1910
S7109	4JUL	DMEYKS	2100 0930+1
S7110	14JUL	YKSDME	1110 1210
QR230	14JUL	DMEDOH	2015 0120+1
QR656	15JUL	DOHCMB	0800 1520

Note 1 :

Airlines used for this routing will be QR – Qatar Airways and S7 - Siberian Airlines
CMB-COLOMBO
DOH- DOHA
DME- MOSCOW
YKS – Yakutsk

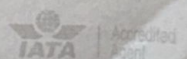
Fare on economy class per adult including all relevant taxes Rs.165,500/-
Luggage allowance per adult hand luggage 7kg and checked luggage 30kg
Date change fee applies in case of no-show
In case of Refund USD 50\$ will be charged as refund fee for non-utilized tickets only

Note 2 :

Above is only a quote
Seats are subject to availability at the time of conformation
There will be 8 hours transit Moscow airport on the return journey
There will be 6 hours transit Doha airport on the return journey
During the transit time pax has to find their refresh and snack arrangements



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Subsidiary of The Traveller Global (Pvt) Ltd.



Note 3

if incase our quote meet your requirements we need an in writing confirmation with an 50% advance payment to processes the booking , All so for the ticketing purposes will be needing passport face copies and visa copies of all participants to finalize ticketing

Balance payment should made before issuing the group

Hope above quote will meet the committee requirements

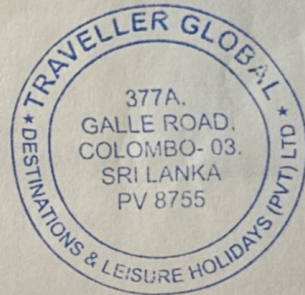
If the committee needs any further information , I could be contacted on my mobile number 0777 311233 or on email ramzi@travellerleisure.com

Thank you for giving us the opportunity for submitting the above quote

Looking forward your favorable reply in this regard

Thank you

for 
Ramzi Reyal
Director



Scanned with CamScanner

8th June 2016

The Accountant,
NATIONAL OLYMPIC COMMITTEE
Colombo 7.

The Accountant,

Pleased to provide the below quotation for the requested Group to YKS (YAKUTSK)
In Moscow will be arriving at DOMODEDOVO Airport . We are unable to provide the previous quote for
the following group due Tax increase from the Airline, hence given below is the new quote.

Below given is for 23 Passengers

QATAR AIRWAYS

23 Pax

QR 665	04JUL	COLOMBO/DOHA	HK23	1050	1305
QR 229	04JUL	DOHA/MOSCOW (DME)	HK23	1400	1910
S7 109	04JUL	MOSCOW (DME) /YAKUTSK	HK23	2100	0930+1
S7 110	14JUL	YAKUTSK/MOSCOW (DME)	HK23	1110	1210
QR 230	14JUL	MOSCOW (DME) /DOHA	HK23	2015	0120+1
QR 656	15JUL	DOHA/COLOMBO	HK23	0800	1520

COST - LKR 167,000/- (PER ADULT)

Thanking you.

Yours faithfully,

Hasanthi Rajapakse

Hasanthi Rajapakse
Senior Consultant – Outbound Travel
TRAVEL OUTLOOK (PVT) LTD.,

Mob- +94 771151700



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Travel Outlook Private Limited

No : 98 Pamankada Rd, Colombo 06, Sri Lanka | T : +94 117782 782 | E : info@traveloutlook.lk | W : www.traveloutlook.lk

17th May 2016

The Accountant,
NATIONAL OLYMPIC COMMITTEE
Colombo 7.

The Accountant,

Pleased to provide the below quotation for the requested Group to YKS (YAKUTSK)
In Moscow will be arriving at DOMODEDOVO Airport .

Below given is for 23 Passengers

QATAR AIRWAYS

23 Pax

QR 665	04JUL	COLOMBO/DOHA	HK23	1050	1305
QR 229	04JUL	DOHA/MOSCOW (DME)	HK23	1400	1910
S7 109	04JUL	MOSCOW (DME) /YAKUTSK	HK23	2100	0930+1
S7 110	14JUL	YAKUTSK/MOSCOW (DME)	HK23	1110	1210
QR 230	14JUL	MOSCOW (DME) /DOHA	HK23	2015	0120+1
QR 656	15JUL	DOHA/COLOMBO	HK23	0800	1520

COST - LKR 138,750/- (PER ADULT)

Thanking you.

Yours faithfully,

Hasanthi Rajapakse

Hasanthi Rajapakse
Senior Consultant – Outbound Travel
TRAVEL OUTLOOK (PVT) LTD.,

Mob- +94 771151700



Approved for

AS/c/a

HEMAS

TATA Accredited Agent

03rd June 2016

SRILANKA Olympic Committee

Colombo

Please see the final details. Kindly advise me at your earliest.

1	EK	349	G	4JUL	CMBOXB	HK30	0315-1	0600-1
2	EK	133	G	4JUL	DXBDME	HK30	0940-1	1350-1
3	S7	109	S	4JUL	DMEYKS	HK30	2100-1	0930-2
4	S7	110	S	14JUL	YKSDME	HK30	1110-4	1210-4
5	EK	134	G	14JUL	DMEDXB	HK30	1655-4	2255-4
6	EK	650	G	15JUL	DXBCMB	HK30	0245-5	0845-5

CMB COLOMBO DXB DUBAI DME MOSCOW YKS YAKUTSK

Air fare per person on Economy Class 195360/-

Confirmed

1	QR	665	04JUL	1	CMDOH	HK23	1050	1305
2	QR	229	04JUL	1	DOHME	HK23	1400	1910
3	S7	109	04JUL	1	DMEYKS	HK23	2100	0930+1
4	S7	110	14JUL	4	YKSDME	HK23	1110	1210
5	QR	230	14JUL	4	DMEDOH	HK23	2015	0120+1
6	QR	656	15JUL	5	DOHCMB	HK23	0800	1520

CMB COLOMBO DOH DOHA DME MOSCOW YKS YAKUTSK

We have requested for another 7 seats more.

Air fare per person on Economy Class 174,770/-

The above Qatar Fare is valid until 16:00 today only. In order to finalize we need to pay a deposit of 10 %

Hemas Travels (Pvt) Ltd. Reg. No. PV2388.

L3, Hemas Building, No.36 Sir Razik Fareed Mawatha, Colombo 1, Sri Lanka

Tel : +94 114 704705 / +94 114 393393

Fax : +94 112-332889 / +94 114 723541

E-mail : travels@hemas.com Website : www.hemastravels.com



CS Scanned with

From: Ceylon Shipping Lines Ltd <csltravels@slt.net.lk>
Sent: Thursday, May 12, 2016 1:41 PM
To: 'NOC Sri Lanka'
Subject: FW: Colombo/ Yakutsk (YKS), Russia / Colombo

Dear Ms Kaushlya,

Qatar airways has sent a group fare as follows for 23 Pax to Yakuts.

Route : Colombo -Doha-Moscow- Yakuts (Return)

1	QR	665	G	04JUL	1	CMBDOH	HK23	1050	1305	
2	QR	229	G	04JUL	1	DOHDME	HK23	1400	1910	
3	S7	109	S	04JUL	1	DMEYKS	HK23	2100	0930+1	-operate by SIBERIA
AIRLINES										
4	S7	110	S	14JUL	4	YKSDME	HK23	1110	1210	-Operate by SIBERIA
AIRLINES										
5	QR	230	G	14JUL	4	DMEDOH	HK23	2015	0120+1	
6	QR	656	G	15JUL	5	DOHCMB	HK23	0800	1520	
7	APA	QATAR AIRWAYS								

Air fare - LKR 126,600 /-per person on Qatar airways economy class inclusive of all taxes.

Fares are subject to change

Note : Qatar Airways request 25 % advance payment on or before 25 May to secure the booking

Thanks & Best Regards,

Eranga Hettiarachchige
Asst. Manager Travels

Ceylon Shipping Lines Ltd.
No 450, D.R. Wijewardena Mawatha, Colombo 10.

Office : 0112 689500
Fax : 0112 689510/ 0112674347
Mobile : 0772 672970
E mail : csltravels@slt.net.lk
Web : www.ceylonshippinglines.com
skype : csltravels




From: NOC Sri Lanka [mailto:natolcom@slt.lk]
Sent: Tuesday, May 10, 2016 12:30 PM

Annixture 6


Scanned By: Giwantha Hikkaduwege

Scanned Date : 29/08/2025

Duplicate use of payment vouchers no 643



File No/4

NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V/NO :	643
NAME & ADDRESS OF THE PAYEE		M A H U Munasinghe		DATE :	01/11/2016
CHEQUE DRAWN IN FAVOUR OF		Hiruni MurtSinghe		BANK :	COM
				CHQ NO :	742337
DESCRIPTION			AC Code	Amount	
Being Release Advance Payment for 2nd Sport Administration Course 2016			2600	25,000.00	
Amounts in Word: **Twenty Five Thousand Only**				25,000.00	
<u>Prepared by</u>		<u>Checked by</u>			
<i>[Signature]</i>		<i>[Signature]</i>			
<u>Authorised by</u>		<u>Approved by</u>			
				<u>Certified 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 ofonly					
Name: <u>M. A. H. U. Munasinghe</u>			Date: <u>02/11/2016</u>		<i>[Signature]</i>
ID No: <u>845724056 V</u>			Date & Signature		



HEMAS TRAVELS (PVT) LTD

CUSTOMER COPY

"Company Registration no. PV 2388"
HEAD OFFICE

LEVEL 3, NO 36, SIR RAZIK FAREED MAWATHA, COLOMBO 01
TEL: 4 704705 / 4 393393 FAX: 2 332889
E-mail: travelsales@hemas.com Web: www.myprimetrip.com



IATA NO. - 07334224
DCA - 163

DUE DATE

CREDIT PERIOD

Invoice No : 110 INV160164797

Invoice Date : 26-Feb-16

Created by : DAISY

Client Name : SRILANKA OLYMPIC COMMITTEE

Client Address : OLYMPIC HOUSE, COLOMBO 07,

Client Acc Code : 102942

Contact Person : RIZWAN RAZAK

Type of Payment : CREDIT

Due date : 26-Feb-16

Passenger names :	P.O./Conf No	Service	Details	Fare	Tax	NBT	Cost
DESILVA MAXWELLMR	RZ107362 110 TDM160107362	TICKETING	Tk No : 2716949490 Sector : CMB-DXB-GIG-DXB-CMB Class : Business Airline : EMIRATES AIRLINES Dep Date : 01-Aug-16	698405.00	151035.00	0.00	849440.00
HENRY CHARLES MR	RZ107362 110 TDM160107362	TICKETING	Tk No : 2716949491 Sector : CMB-DXB-GIG-DXB-CMB Class : Business Airline : EMIRATES AIRLINES Dep Date : 01-Aug-16	698405.00	151035.00	0.00	849440.00

Total : 1698880.00

REMARKS:

15/02/2016



ALL PAYMENTS TO BE MADE PAYABLE TO HEMAS TRAVELS (PVT) LTD

T & OF

Authorized Signatory

HEMAS TRAVELS (PVT) LTD

CUSTOMER COPY

"Company Registration no. PV 2388"
 HEAD OFFICE
 LEVEL 3, NO 36, SIR RAZIK FAREED MAWATHA, COLOMBO 01
 TEL: 4 704705 / 4 393393 FAX: 2 332889
 E-mail: travelsales@hemas.com Web: www.myprimetrip.com
 IATA NO. - 07334224
 DCA - 163



DUE DATE

CREDIT PERIOD

Invoice No : H07NV160164793
 Invoice Date : 26-Feb-16
 Created by : DAISY

Client Name : SRILANKA OLYMPIC COMMITTEE
 Client Address : OLYMPIC HOUSE, COLOMBO 07,
 Client Acc Code : 102942
 Contact Person : RIZWAN RAZAK

Type of Payment : CREDIT
 Due date : 26-Feb-16

Passenger name/s	P.O./Conf No	Service	Details	Fare	Tax	NBT	Cost
JAYASINGHE GAMINIMR	RZ107364 H07DM160107364	TICKETING	Tkt No : 1699198285 Sector : CMB-DXB-GIG-DXB- CMB Class : Business Airline : EMIRATES AIRLINES Dep Date : 22-Jul-16	636405.00	151035.00	0.00	787440.00
Total							787440.00

REMARKS:

15/03/2016



[Handwritten signature]

ALL PAYMENTS TO BE MADE PAYABLE TO HEMAS TRAVELS(PVT)LTD E & OE

[Handwritten signature]
 Authorized Signatory



HEMAS TRAVELS (PVT) LTD

CUSTOMER COPY

"Company Registration no. PV 2388"
HEAD OFFICE
LEVEL 3, NO 36, SIR RAZIK FAREED MAWATHA, COLOMBO 01
TEL: 4 704705 / 4 393393 FAX: 2 332889
E-mail: travelsales@hemas.com Web: www.myprimetrip.com
IATA NO. - 07334224
DCA - 163



DUE DATE
CREDIT PERIOD

Invoice No : H10TNV160164792
Invoice Date : 26-Feb-16
Created by : DAISY

Client Name : SRI LANKA OLYMPIC COMMITTEE
Client Address : OLYMPIC HOUSE, COLOMBO 07.
Client Acc Code : 102942
Contact Person : RIZWAN RAZAK
Type of Payment : CREDIT
Due date : 26-Feb-16

Passenger name/s	P.O. Conf No	Service	Details	Fare	Tax	NBT	Cost
FERNANDO TIEMASIRIMR	RZ107366	TICKETING	Tkt No : 1699198286 Sector : CMB-DXB-GIG-DXB-CMB Class : Business Airline : EMIRATES AIRLINES Dep Date : 01-Aug-16	636405.00	151035.00	0.00	787440.00
	UJOTDMI60107366						
Total							787440.00

REMARKS

15/03/2016



ALL PAYMENTS TO BE MADE PAYABLE TO HEMAS TRAVELS (PVT) LTD. E & OE

Authorized Signatory

ORDER - INVOICE

Date 06-06-2016

NO: I/01322/16

Ac NATIONAL OLYMPIC COMMITTEE

Address COLOMBO



Mlesna (Ceylon) Ltd.

P. O. Box 2072
44, Ward Place
Colombo 7.
Tel : 2696348, 2699278
Fax : 2697358

Quantity	BRAND/TYPE	Size	Price	Value	
				Rs.	Cts.
24	6 ASSORTED TEA CARTONS	600G.	990.00	23,760.	00
05	CONNOISSEUR'S COLLECTION	120G.	4200.00	21,000.	00
				44,760.	00
29 NOS.					

*C of Gif General Assembly
Chairman N O C*

APPROVED



[Signature]
Buyers Signature

[Signature]
For MLESNA (Ceylon) LTD.

44,760.00

Mlesna Tea
Naturally the Best



MLESNA HOUSE

FACTORY:
NO: 410, PILIYANDALA ROAD,
PEPILIYANA.
☎ 2811983, 2826283 FAX: 2811984
E-mail: mlesnaod@slt.net.lk



(CEYLON) LTD.

All Payments to be Directed to -

HEAD OFFICE :
NO. 89, BARNES PLACE, COLOMBO 07.
☎ 2696348, 2699278 FAX: 2697358
E-mail: euroscan@slt.lk

Cheques to be in favour of MLESNA (CEYLON) LTD.

INVOICE

Page Number :- 1
Date :- 22 - Jul - 2016
Invoice Number :- I/01695/16
Order Number :- N/A
Reference No :- 109897
VAT Registration No - 104076033-7000

Customer Code :- MISC
Customer Name :- National Olympic Committee
Address :- 100F, Olympic House,
Independence Avenue,
Colombo 7.

Item Code	Description	Unit Price	Quantity	Value
519243	- Special Printing Charges	5,000.00	1	5,000.00
519282	60g - Connoisseurs Collection (Gloss)	3,700.00	42.00	155,400.00
Grand Total ----->				Rs. 160,400.00
				160,400.00

*R/O given 2016
V.P. Mr. Jayasingh
Sec. Genl. Chairman*



APPROVED

[Handwritten Signature]

Buyer's Signature

Approved By

For Mlesna (Ceylon) Ltd.
MISS.N.D

Mlesna Tea
Naturally the Best



MLESNA HOUSE

FACTORY:
NO: 410, PILIYANDALA ROAD,
PEPILIYANA.
☎ 2811983, 2826283 FAX: 2811984
E-mail: mlesnaod@sltnet.lk



(CEYLON) LTD.

All Payments to be Directed to -

HEAD OFFICE :
NO. 89, BARNES PLACE, COLOMBO 07.
☎ 2696348, 2699278 FAX: 2697358
E-mail: euroscan@sl.lk

Cheques to be in favour of MLESNA (CEYLON) LTD.

INVOICE

Page Number :- 1
Date :- 25 - Jul - 2016
Invoice Number :- I/01706/16
Order Number :- N/A
Reference No :- 109899
VAT Registration No - 104076033-7000

Customer Code :- MISC
Customer Name :- National Olympic Committee
Address :- 100F, Olympic House,
Independence Avenue
Colombo

Item Code	Description	Unit Price	Quantity	Value
508086	600g - 6 Assorted Tea Cartons. <i>2 Boxes</i>	990.00	15.00	14,850.00
Grand Total				14,850.00
				Rs. 14,850.00

SAMMY City 2020
Japan deligato

APPROVED BY

Procurement Committee



Buyer's Signature

Approved By

For Mlesna (Ceylon) Ltd.
MISS.N.D

Mlesna Tea
Naturally the Best



MLESNA HOUSE

FACTORY:
NO: 410, PILIYANDALA ROAD,
PEPILIYANA.
☎ 2811983, 2826283 FAX: 2811984
E-mail: mlesnaod@slt.net.lk



(CEYLON) LTD.

All Payments to be Directed to -

HEAD OFFICE :
NO. 89, BARNES PLACE, COLOMBO 07.
☎ 2696348, 2699278 FAX: 2697358
E-mail: euroscan@slt.lk

Cheques to be in favour of MLESNA (CEYLON) LTD.

INVOICE

Page Number :- 1
Date :- 27 - Jul - 2016
Invoice Number :- I/01768/16
Order Number :- N/A
Reference No :- 109911
VAT Registration No - 104076033-7000

Customer Code :- MISC
Customer Name :- National Olympic Committee
Address :- 100f, Olympic House,
Independence Avenue,
Colombo

① Bag.

Item Code	Description	Unit Price	Quantity	Value
502026	240g - 12 Ass. Foil Env. Gift Box (Gloss)	6,800.00	1.00	6,800.00
Grand Total				Rs. 6,800.00

Handwritten notes:
20 Olympic Games 2016
[Signature]

APPROVED

[Handwritten signature]



[Signature]
Buyer's Signature

Approved By

[Signature]
For Mlesna (Ceylon) Ltd.
MISS.N.D

Annexure 8

Scanned By: Giwantha Hikkaduwege

Scanned Date : 29/08/2025

Unauthorized airfare booking for unofficial participant – Rio Olympic Games 2016



HEMAS TRAVELS (PVT) LTD

"Company Registration no. PV 2388"
HEAD OFFICE
LEVEL 3, NO 36, SIR RAZIK FAREED MAWATHA, COLOMBO 01
TEL: 4 704705 / 4 393393 FAX: 2 332889
E-mail: travelsales@hemas.com Web: www.myprimetrip.com
IATA NO. - 07334224
DCA - 163

CUSTOMER COPY



DUE DATE
CREDIT PERIOD

Invoice No: HIOINV160164970
Invoice Date: 26-Feb-16
Created by: DAISY

Client Name: SRILANKA OLYMPIC COMMITTEE
Client Address: OLYMPIC HOUSE, COLOMBO 07,
Client Acc Code: 102942
Contact Person: RIZWAN RAZAK

Type of Payment: CREDIT
Due date: 26-Feb-16

Passenger name/s	P.O./Conf No	Service	Details	Fare	Tax	NBT	Cost
FERNANDO RITHIUNARM ADAMS	RZ107406 HIO/TDM160107406	TICKETING	Tkt No: 1699208823 Sector: CMB-DXB-GIG-DXB- CMB Class: Business Airline: EMIRATES AIRLINES Dep Date: 01-Aug-16	633503.00	150927.00	0.00	784430.00

Total 784430.00

REMARKS:

To be reimbursed by
Mr. Hemasing Fernando

[Signature]
15/3



ALL PAYMENTS TO BE MADE PAYABLE TO HEMAS TRAVELS (PVT) LTD.

F & OE

[Signature]
Authorized Signatory



Welcome MR TOTABADDAGE MAXWELL PRIYANTHA NIMAL DE SILVA. You are logged on to Internet Banking. [Log Off](#)

[Print](#)

[You have 4 new messages](#)

[Account history](#)

To check account holds and unrealised cheques please click on the "account overview" option.

Up to 60 days of transaction history can be viewed for personal accounts (Current and saving accounts).

[Account](#)

Select: **5179-6400-1019-8825 LKR MasterCard Premier**

[Account overview](#)

Last statement balance: 206,658.88

Account balance: 555,595.28

Unbilled transactions (to appear on your next statement)

Click on the underlined column headings to sort your transactions.

<u>Transaction date</u>	<u>Posting date</u>	<u>Details</u>	<u>Amount (LKR)</u>
5179-6400-1019-8825			
March 9, 2016	March 10, 2016	HOTEL ATLANTICO BUSINE RIO DE JANEIR BRA	BRA 337,976.40
			BRL 8,400.00
March 6, 2016	March 8, 2016	THE MANHATTAN FISH MAR COLOMBO 04 LKA	LKA 10,960.00
Last statement			

*Pls get the card
HSBC card 5179 6400 1019 8825*

*Dinda
This is the amount
for 2 rooms booked for
Rio games on 11th dates in
Rio for change & stay for
new entrance*



NOC

From:
Sent:
To:
Subject:
Attachments:

Reservas - Atlantico Business - Clareana Ribeiro [reservas@atlanticobusiness.com.br]
Friday, March 4, 2016 6:48 PM
'NOC'; vendas1@redeatlantico.com.br
RES: Travel Itinerary to Rio and Room Reservations of NOC Officials
AUTORIZAÇÃO DE DÉBITO (INGLES).xls

Dears, good morning.

Thanks for the answer.

Sorry. I made a mistake. March is incorrect, the correct is August.

Unfortunately it is not possible to pay by bank deposit, only credit card.

Attached is the debit authorization.

We need the authorization of debit filled and signed by the owner of the credit card. Along with copy of credit card and identity document.

Important: Values are not refundable in case of cancellation or change.

Please follow the lock information.

Warning: this is not the booking confirmation.

The reservation is confirmed only after payment.

No. lock: 170529

Check in: August 2, 2016

Check out: August 3, 2016

2 twin standard rooms (2 single beds)

Daily R\$ 2.000,00 + 5% TXS (Brazilian Real)

Total: R\$ 4.200,00



No. lock: 170530

Check in: August 22, 2016

Check out: August 23, 2016

2 twin standard rooms (2 single beds)

Daily R\$ 2.000,00 + 5% TXS (Brazilian Real)

Total: R\$ 4.200,00

Grand total: R\$ 8.400,00 (Brazilian Real)

DEADLINE: 11 MARCH 2016

I'm waiting for authorization of debit filled and signed by the owner of the credit card.
Along with copy of credit card and identity document.



Thanks.

Regards,

Permaneço a disposição para o que for necessário.



VISA SIGNATURE

The Hongkong and Shanghai Banking Corporation Limited
HSBC Card Centre P.O. Box 73, Colombo.

CONTACT US

Customer Service +94 11 4472275

TOTABADDAGE MAXWELL PRIYANTHA NIMAL DE S

Statement From 09 MAY 2016 to 07 JUN 2016

REWARDS SUMMARY

Previous Earned Points	14,787
Points Earned	715
Points Redeemed	0
Total Points Balance	15,502
Expiring Points - Mar 17	5,265

POST DATE	TRAN DATE	DESCRIPTION	AMOUNT(LKR)
-----------	-----------	-------------	-------------

Maxwell De Silva 4720-XXXX-XXXX-8859

		Previous Statement Balance	373.20
12 May	10 May	WINDSOR BARRA HOTEL LT RIO DE JANEIR BR BRL 622.00	26,801.40
19 May	17 May	ITUNES.COM/BILL ITUNES.COM LU USD 4.99	749.75
19 May	19 May	CLEARING CHEQUE PAYMENT - THANK YOU	14,500.00CR
30 May	30 May	STAMP DUTY FOR MAY STATEMENT 2016	25.00
02 Jun	31 May	ITUNES.COM/BILL ITUNES.COM LU USD 0.99	150.17

ACCOUNT SUMMARY

Previous Statement Balance	373.20
Payments & Credits	14,500.00CR
Purchases & Debits	71,518.39
Total Account Balance	57,391.59

PAYMENT SUMMARY

Payment Due Date	28 Jun 2016
Minimum Payment	2,295.66

Thirsha De Silva 4720-XXXX-XXXX-2476

09 May	06 May	PAYLOGIC TICKETS TICKETS 2016 NL EUR 100.00	17,181.15
10 May	06 May	COFFEE STOP COLOMBO 03 LK	2,700.00
12 May	09 May	NO ORDINARY DESIGN LAB LONDON GB GBP 61.62	13,365.06
25 May	23 May	Agoda Reservation Internet GB USD 58.20	8,743.93
07 Jun	03 Jun	KEELLS-UNION PLACE COLOMBO 02 LK	1,801.93

CREDIT LIMIT AND INTEREST RATES

Credit Limit (LKR)	900,000.00
Cash Limit (LKR)	450,000.00
Available Credit (LKR)	842,608.41
Annual Interest Rate	
Purchase	24.00%
Cash Advance	24.00%

Total Due 57,391.59

Please be advised that as per the notice from The Department of Inland Revenue, with effect from 1 January 2016 Stamp Duty will be charged only for your credit card transactions performed at merchants based outside Sri Lanka (including on-line). The new stamp duty is charged at Rs25.00 for every Rs1,000.00 or part for all such transactions. Stamp duty applicable for your transactions reflected on this statement will be charged with your next statement.

PLEASE DETACH AND RETURN THIS LOWER PORTION TOGETHER WITH YOUR PAYMENT.



The Hongkong and Shanghai Banking Corporation Limited
P.O. Box 73, Colombo
Sri Lanka

New contact info? Please check the box and complete reverse side or visit www.hsbc.lk

VISA SIGNATURE 4720-7699-5022-8859

Total Due	Minimum Payment	Payment Due Date	Amount Paid
57,391.59	2,295.66	28 Jun 2016	

For your convenience, please make your payment via internet banking or other channels on the following page.

Amount in words		Bank Name / Branch Name	
Cheque No. / Cheque Date			

MR TOTABADDAGE MAXWELL PRIYANTHA NIMAL DE S
11 SRI PANNANADA MAWATHA
COLOMBO 15
01500



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA

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

Tel: 0112684420 , 0112684423 Fax: 0112684429

Web site : www.srilankaolympic@sl.lk , E-mail:natolcom@sl.lk

Hameedia - Envoy Mansion 18, Bagatale Road, Colombo 03	Bill	
	Date	Bill #
	29/07/2016	BILL/2016/115

Description	Rate	Qty	Value LKR
Purchases of Mens Shoses & other Items for NOC VIP's - Mr Deva Henry	8,995.00	1	8,995.00
Purchases of Mens Shoses & other Items for NOC VIP's - Mr Maxwell & Mr. Gamini	28,390	1	28,390.00
			-
			-
			-
			-
			-
			-
			-
			-
BILL TOTAL -LKR			37,385.00

this expenses paid Mr. Deva & Gamini Personally and now its Reimbursing

Haroon
Prepared by



Approved by

ORIGINAL



Exchange is Possible Within 7 days with the Barcode in Original Condition

0000HFLP01000043798
21/07/16 5:20:25 AM

Envoy
mansion
The new lifestyle here

Invoice No :

Date & Time :

Item Code

Description	Price	Quantity	Discount	Net Value
MEN'S SHOE ENCL MED S521262/B	8,995.00	1	0.00	8,995.00

Deva

HNB Credit Card

8,995.00 No. of Items : 1
Card:xxxx7107

Gross Total 8,995.00
Bank Total 8,995.00

Tender Return

OK



ORIGINAL



Envoy
mansion

0000HFLP01000043810
50555

22/07/16 11:28:47 AM

Invoice type:

Location :

Cashier :

Exchange is Possible within 7 days with the Barcode in Original Condition

Invoice No :
Date & Time :

Item Code	Description	Price	Quantity	Discount	Net Value
9070000040467	Gift Voucher 10,000	10,000.0	1	0.00	10,000.00
9070000040468	Gift Voucher 10,000	10,000.0	1	0.00	10,000.00
9030000014609	Gift Voucher 1000	1,000.00	1	0.00	1,000.00
9030000014617	Gift Voucher 1000	1,000.00	1	0.00	1,000.00
9030000014618	Gift Voucher 1000	1,000.00	1	0.00	1,000.00
9030000014619	Gift Voucher 1000	1,000.00	1	0.00	1,000.00
9030000014620	Gift Voucher 1000	1,000.00	1	0.00	1,000.00



Security

Date



ORIGINAL



Envoy
Mansion

0000HFLP01000023910
50556

22/07/16 11:28:47 AM

Exchange is Possible within 7 days with the Barcode in Original Condition
Invoice No:
Date & Time:

Description	Price	Quantity	Discount	Net Value
Gift Voucher 1000	1,000.00	1	0.00	1,000.00

RECEIVED
MANSION

OK
[Signature]

Security

Date

26,000.00 No. of Items : 8

Gross Total 26,000.00

Card:xxxx3398

Bank Total 26,000.00





Envoy
mansion

50560

ORIGINAL

Invoice No : 0000HFLP01000043811
Date & Time : 22/07/16 11:33:11 AM

Exchange is Possible within 7 days with the Barcode in Original Condition

Item Code	Description	Price	Quantity	Discount	Net Value
143801544	GEL WITH FOOT BED WD 1838/ASST	1,195.00	2	0.00	2,390.00

Date

Security

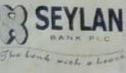
Handwritten signature

SECURITY POINT - ENVOY MANSION CHECKED

INB Credit Card	2,390.00	No. of Items : 2	Gross Total	2,390.00
Under Return		Card:xxxx3398	Net Total	2,390.00



Co. Reg. No. - PG 9

	Name of Account Holder ගිණුම් හිමියාගේ නම கணக்குரிமையாளரின் பெயர் GAMING JAYASINGHE	Deposit Slip තැන්පතු පත්‍රය வைப்புச் சீட்டு	Date / දිනය / திகதி 02/08/2016				
	Account No. ගිණුම් අංකය கணக்கு இல.	4511920000983398	Cash මුදල් பணம்	Cheque පෙණසේ காசோலை			
Reference / යොමුව / குறியீடு M Y 4511920000983398		Notes නෝට්ටු தாள்கள்	Cheque No. පෙණසේ අංකය காசோலை இல.	Bank බැංකුව வங்கி	Branch ශාඛාව கிளை	Rs. රුපියල් ரூபා	Cts. පැන சதம்
Depositor's Signature ගනුදාතෘගේ අත්සන கண்பாளரின் கையொப்பம்		Conditions on customer Copy / යොමුවේ ගනුදාතෘගේ පිටපතේ තැන්පතු පත්‍රයේ මෙම තීරණයන් අනුගමනය කිරීමට Please complete overleaf අනෙකුත් පසුපස පිටපතේ තැන්පතු පත්‍රයේ අනුගමනය කිරීමට		5000 X 2000 X 1000 X 500 X 200 X 100 X 50 X 20 X Coins / කැසි நாணயம்	4520 8320 4520 112,000/-	28390 2 28390	— — — — — — — — —
Total / එකතුව / மொத்தம்						28390	—

02/08/16 18:55 Cash Deposit Credit Card Payments
 Value Date 02/08/16 NSUPUN ISN 103
 0301-837685-145 SUS CARD COLLEC
 LKR *****28,390.00
 4511920000983398
 @ NLN

Valid with print/Official Signature යනු පමණි. இவ்வாறு மட்டுமே செல்லும். අත්සන සහ අනුමැතිය සහතිකයක් සහිතව පමණක් වලංගු වේ.

CSV.037 (02)



CASH RECEIPT

RECEIPT NO.: SAG/2016/.....

DATE : 26/08/2016

Cash Paid to : Mr. Dewa Henry
(Name of the payee)

DESCRIPTION	Acc. Code	Amount
Being Reimbursement of Expenses for purchase of Mens shoes & other Items - NOC VIP		8995 00
		8995 00

Amount : Eight thousand nine hundred and
fifty only

[Signature]
Checked By

[Signature]
Approved by

[Signature]
Cash Received by





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

04 March 2026

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

Dear Sir / Madam,

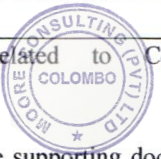
Management Representation – Forensic Investigation for Financial Year 2016

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 01st January 2016 to 31st December 2016. 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 Board / General Manager's Response
6524C · Olympic Game - NOC Expenses	12/14/2016	Rio Athletes Participation Subcidy Balance Amount USD 4500	664,728.32	2016/186 However, the supporting documents could not be traced back during the FA team's review period.
6458B · High Jump Training -Doha Qater	12/31/2016	Being re-classified the donation received from donors	512,244.00	2016/218 However, the supporting documents could not be traced back during the FA team's review period.
6524C · Olympic Game - NOC Expenses	6/28/2016	144421 - Airfare Charges of RIO Olympic Games Kenny/Joseph B K	250,100.00	The supporting documents could not be traced back as at 04 March 2026.
6524C · Olympic Game - NOC Expenses	6/28/2016	144421 - Airfare Charges of RIO Olympic Games Piyasena /k	250,100.00	The supporting documents could not be traced back as at 04 March 2026.
6511C · CWG 2014 - Preparation Grant	12/21/2016	Being cost of Air Tickets of Thiron Eramudu & Rohan Ranthunga to attend 21st Commonwealth Oceania	237,000.00	742444 (Related to Commonwealth Games) However, the supporting documents could not be traced back during the FA team's review period.

6524C · Olympic Game-NOC Expenses	8/1/2016	Being Reim of Expenses for Hotel Accommodation - RIO Olympic Game 2016	214,014.87	The supporting documents could not be traced back as at 04 March 2026.
6426B · South Asian Reg.Olympic Academy	12/16/2016	Being expenses made by Hall charges (4 days) & Meal Charges of NOA 2016 held in Bandarawela.	169,100.00	742401 However, the supporting documents could not be traced back during the FA team's review period.
6524C · Olympic Game-NOC Expenses	6/23/2016	144421 - Airfare Charges of RIO Olympic Games Kenny/Joseph B K,Piyasena / K	149,200.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	1/6/2016	Being Release Per Diem Allowance for Incidental Expenses for CDM Meeting relating to 12th South...	86,460.00	RFC/2016/01 However, the supporting documents could not be traced back during the FA team's review period.
6524C · Olympic Game-NOC Expenses	7/20/2016	742165 - Travelling Bags - 25 No of Travelling Bags - RIO Olympic game 2016	75,000.00	742165 However, the supporting documents could not be traced back during the FA team's review period.
6524D · Rio2016-Pre. Grant-Ministry	7/29/2016	Airfare Reimbursments - Mr. Sudesh Pieris May to Attend Training programme in Ishikawa Gakuin Tr...	74,600.00	The supporting documents could not be traced back as at 04 March 2026.
6526 · South Asian Game,2016 -India	12/16/2016	Being expenses made by lunch for 4th Session of Advance Sport Managemet Course held on 16 th Dec...	50,600.00	The supporting documents could not be traced back as at 04 March 2026.
6526 · South Asian Game,2016 -India	12/17/2016	Being expenses made by lunch for 4th Session of Advance Sport Managemet Course held on 17th Dece...	50,600.00	The supporting documents could not be traced back as at 04 March 2026.
6530B · ABG-NOC Expenses	7/20/2016	144420 - Designing & Preparing of 12 No of Plaque - ABS Game 2016	49,000.00	144420 However, the supporting documents could not be traced back during the FA team's review period.
6526 · South Asian Game,2016 -India	12/18/2016	Being expenses made by lunch for 4th Session of Advance Sport Managemet Course held on 18th Dece...	44,528.00	The supporting documents could not be traced back as at 04 March 2026.
6526 · South Asian Game,2016 -India	5/5/2016	Designed and Manufactured of 9 No of Brass Plaque with wooden Box to Donated to CGf REgional For...	43,750.00	The supporting documents could not be traced back as at 04 March 2026.
6526 · South Asian Game,2016 -India	6/21/2016	Being make a T Shirt for Olympic Day Run 2016 Programme	34,500.00	The supporting documents could not be traced back as at 04 March 2026.
6524C · Olympic Game-NOC Expenses	7/20/2016	Being Payment for extension Reservation of Hotel from Aug 22nd to 25th (RIO OLYMPIC GAMES)	26,801.40	The supporting documents could not be traced back as at 04 March 2026.
6458B · High Jump Training -Doha Qater	12/31/2016	Being Reverse Record Expenses Over Income	25,402.00	2016/218 However, the supporting documents could not be traced back during the FA team's review period.
6526B · SAG 2016 - NOC Expenses	2/18/2016	Being Payment for Credit Card Charges of Mr.Maxwell de Silva (SG) Purchase of Gift for SAG 2016	18,698.80	7418

				However, the supporting documents could not be traced back during the FA team's review period.
6524C · Olympic Game-NOC Expenses	10/1/2016	742445 - Being Expenses for Date Change Charges of Mr. Nishantha Piyasena RIO Olympic Games	16,700.00	The supporting documents could not be traced back as at 04 March 2026.
6524C · Olympic Game-NOC Expenses	8/18/2016	742309 - Being Expenses for Date Change Charges of Mr. Niluka Karunathilake RIO Olympic Games	15,400.00	The supporting documents could not be traced back as at 04 March 2026.
6514 · Adv. Sports Mngt Course 2016/17	12/16/2016	Refreshments for 4th Session of ASMC 2016/17 held on 16.12.2016	14,955.75	2017 – 742451 However, the supporting documents could not be traced back during the FA team's review period.
6514 · Adv. Sports Mngt Course 2016/17	12/17/2016	Refreshments for 4th Session of ASMC 2016/17 held on 17.12.2016	12,463.13	2017 – 742451 However, the supporting documents could not be traced back during the FA team's review period.
6514 · Adv. Sports Mngt Course 2016/17	12/18/2016	Refreshments for 4th Session of ASMC 2016/17 held on 18.12.2016	12,463.13	2017 – 742451 However, the supporting documents could not be traced back during the FA team's review period.
6490 · CGF Regional Meeting,Colombo	5/17/2016	Being Payment for Transpot Charges of CGF Asian REgional Forum Meeting to be hel don 06.05.2016	8,000.00	The supporting documents could not be traced back as at 04 March 2026.
6524C · Olympic Game-NOC Expenses	7/27/2016	742168 - Gift Items - (1) 12 Foil Env Gift Box Gloss , Secretary General ,RIO Olympic Game 2016	6,800.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/9/2016	Being Payment for late night Refreshment of SAG 2016 Duty	5,300.00	Jan/P/Cash However, the supporting documents could not be traced back during the FA team's review period.
6526B · SAG 2016 - NOC Expenses	2/9/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 29.01.2016	4,740.00	The supporting documents could not be traced back as at 04 March 2026.
6511C · CWG 2014 - Preparation Grant	11/24/2016	Being cost of Air Travel Insurance Charges of Thiron Eramudu to attend 21st Commnwealth Oceania '...	3,950.00	742456 (Related to Commonwealth Games)  However, the supporting documents could not be traced back during the FA team's review period.
6511C · CWG 2014 - Preparation Grant	11/24/2016	Being cost of Air Travel Insurance Charges of Mr. Roshan Ranatunga to attend 21st Commnwealth Oce...	3,950.00	742456 (Related to Commonwealth Games) However, the supporting documents could not be traced back during the FA team's review period.
6526B · SAG 2016 - NOC Expenses	1/19/2016	Being Reimbursement of Visa fee to visit India (Mr. Maxwell de Silva)	3,940.00	Jan/Cash However, the supporting documents could not be traced back during the FA team's review period.

6526B · SAG 2016 - NOC Expenses	2/29/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 03.02.2016	3,801.00	The supporting documents could not be traced back as at 04 March 2026.
6524 · Rio 2016 Olympic Game,Brazil	12/8/2016	Being Purchase of Water Bottles for 4th Session of the ASMC 2016/2017	3,729.31	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/29/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 02.02.2016	3,600.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/9/2016	Being Purchase of Lunch/ Dinner Packet for SAG 2016 Helping Staff on 30,31 January 2016	3,380.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/9/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 02.02.2016	3,360.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/29/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 04 Feb 2016	2,560.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/29/2016	Being Payment of Transport Charges for Gayaththri (SAG Late work)	2,450.00	The supporting documents could not be traced back as at 04 March 2026.
1999 · Contra Bank Account	9/30/2016	Being Purchase of 96 no of water Bottles (500ml) for 3rd Session of ASMC held on 09th,10th,11th ...	2,399.73	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/29/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 03.02.2016	2,290.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/29/2016	Being Payment of Transport Charges for Gayaththri / Hiruni (SAG work) on 04 Feb 2016	2,230.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/9/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 29.01.2016	2,180.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/9/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 01.02.2016	1,810.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/29/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 05 Feb 2016	1,800.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/9/2016	Being Payment for Travelling expenses Mr Dinesh / Yuresh to go to home after SAG late works	1,600.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/9/2016	Being Purchase of Lunch Packet for SAG 2016 Helping Staff on 31.01.2016	1,520.00	The supporting documents could not be traced back as at 04 March 2026.
6524C · Olympic Game-NOC Expenses	8/18/2016	742309 - Being Expenses for re-issue Charges of Air Ticket of Mr. Niluka Karunathilake RIO Olymp...	1,300.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/9/2016	Being Payment for late night Refreshment of SAG 2016 Duty on 02.02.2016	1,270.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/29/2016	Being Purchase of Dinner Packet for SAG 2016 Helping Staff on 09 Feb 2016	1,100.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/29/2016	Being Payment for Threewiller Charges for Collected the Air Tickets on 04 Feb 2016	600.00	The supporting documents could not be traced back as at 04 March 2026.
6526B · SAG 2016 - NOC Expenses	2/29/2016	Being Payment for Threewiller Charges for Collected the Air Tickets on 03 Feb 2016	500.0	The supporting documents could not be traced back as at 04 March 2026.

2. Fund Remittances and Supporting Documentation

Description	Amount (USD)	Amount (LKR)	Executive Board / General Managers' Response
Batticaloa Tennis Development Project	24,985	3,610,332.50	The remittance advice could not be traced back as at 25. 02. 2026. However, this is reflected in the respective bank statement.
Rio Travel Grant – Equestrian Balance Payment	26,597.53	3,885,380.50	The remittance advice could not be traced back as at 25. 02. 2026. However, this is reflected in the respective bank statement.
Air Ticket Reimbursement – Asia Rowing Youth Camp	780	115,830.00	The remittance advice could not be traced back as at 25. 02. 2026. However, this is reflected in the respective bank statement.
Unspecified Remittance	1,991.16	292,800.08	The remittance advice could not be traced back as at 25. 02. 2026.

3. 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's comments regarding the responses
Mr. Maxwell De Silva	<p>Item 3 - The reference made to the internal review conducted in 2023 by Mr. Rifdy Fahmy, Mr. Dampath Fernando and Mr. Shirantha Peiris is noted. However, it must be formally placed on record that the matter remains subject to ongoing investigations by the Criminal Investigation Department (CID) and the Special Investigation Unit (SIU). In view of the pendency of these external investigations, the NOC SL is not in a position to treat the matter as concluded or finally determined at this stage.</p> <p>Item 9 – With regard to the allegation of an extension of stay during the 2016 Rio Olympic Games, Mr. Devaraja Henry has categorically refuted that he obtained or benefited from any such extension. He has confirmed that he departed Brazil on 22 August 2016 and arrived in Sri Lanka on 24 August 2016. He has further indicated his willingness to provide documentary proof, including relevant passport records, to substantiate the same.</p> <p>All Other Comments: While it is acknowledged that operational and financial processes involve multiple office bearers and officers, it must be respectfully stated that the office of the Secretary General, by virtue of the Constitution and established practice of the NOC SL, carries defined responsibilities in respect of administration and oversight.</p> <p>Such responsibilities are not subject to blanket immunity by reason of delegation or internal administrative arrangements.</p>

4. Availability of Other Key Documents and Information

Document	Availability
Organizational chart	Available and submitted.
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.
Confirmation of Remittances Received from the IOC and OCA for the Year 2016	<p>The International Olympic Committee (IOC) responded to our request for Third-Party Confirmation of remittances today, 4th March 2026, acknowledging our request and confirming that they plan to provide the requested information before the end of this week. The relevant email correspondence is attached hereto for reference.</p> <p>However, despite multiple follow-ups, we have not yet received any response from the Olympic Council of Asia (OCA). The proof of communications with the OCA is attached herewith.</p>

5. Bank Accounts Information

We confirm the banking details applicable during 2016 as follows:

- Number of bank accounts maintained – 5

Name of the Bank	Bank Account Number
Commercial Bank – Money Market A/C	2030015723
Commercial Bank – C/A	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



6. Executive Committee Composition – Year 2016

We confirm that the following individuals served as members of the Executive Committee during the year 2016. 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	Hony. Secretary
Nishanthe Piyasena	Assistant Secretaries
Susil Ranasinghe	
Gamini Jayasinghe	Hony. Treasurer
Chandana Perera	Assistant Treasurer

7. Cheque Signing Authority – Year 2016

- Required signing combinations: **Joint Signatories**

Name	Designation of the authorized signatories
Mr. Hemasiri Fernando	President
Mr. Gamini Jayasinghe	Treasurer

Thank you.

Lal Wickrematunge
General Manager
National Olympic Committee of Sri Lanka



Kulani Abhayaratna

Attorney-at-Law

No: 46, Epitamulla Road, Pitakotte.

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

22nd February 2026

BY REGISTERED POST AND EMAIL

**Mr. Prithviraj Perera,
National Olympic Committee of Sri Lanka,
Olympic House,
No. 100/9F,
Independence Avenue,
Colombo 07.**

Dear Sir,

**RE: REQUEST FOR FINAL CLARIFICATIONS AND WRITTEN
SUBMISSIONS – FORENSIC AUDIT FOR THE FINANCIAL YEAR 2016**

Your letter dated 11.02.2026 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 12.02.2026, my client received your letter dated 11.02.2026, together with the letter dated 20.01.2026 titled 'Forensic Investigation for the Financial Year 2016 – National Olympic Committee of Sri Lanka' prepared by Moore Consulting (Pvt) Ltd, and Annexure 1 thereto.

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

- (i) you would very well know that in the financial year of 2016, 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 2016 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 2016, 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 early 2026, 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 2016, 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 closed at NOCSL;
- (xi) further, and 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 without prejudice 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 failure of the NOCSL to submit complete and proper documentation to them, 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.



Items 2 and 10 –

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. My client had no involvement in accounting matters, as set out above.

Item 3 –

As has been noted by Moore Consulting (Pvt) Ltd itself, all funds advanced to my client were reimbursed by him to the NOCSL. In fact, an internal inquiry was conducted into this matter in 2023, by Mr. Rifdy

Fahmy (current Secretary General of the NOCSL), Mr. Dampath Fernando and Mr. Shirantha Peiris.

I annex herewith their email to my client dated 05.07.2023 (*Annexure 1 to this letter*), as well as their email to my client dated 14.07.2023 (*Annexure 2 to this letter*), together with the attachment to the latter email, titled 'Report on the Olympic Solidarity Grant' (*Annexure 2-a to this letter*). The contents of these annexures are self-explanatory, and verify that, not only were all advanced funds reimbursed by my client, but he had in fact returned additional funds, resulting in a surplus being paid to the NOCSL by him.

Also, my client wishes to clarify to Moore Consulting (Pvt) Ltd that these are not "IOC Supporting Grant Funds" but are OS Funding Grant funds. Therefore, if any further clarification is required, the relevant OS file at the NOCSL should be perused, and any queries should be directed to Mr. Rifdy Fahmy (current Secretary General of the NOCSL), Mr. Dampath Fernando and Mr. Shirantha Peiris, who had conducted the internal inquiry in 2023, as set out above.

Item 9 –

My client was the Chef de Mission (i.e., the leader of the Sri Lankan delegation to the 2016 Rio Olympics), and was obligated and duty-bound to be the last person of the contingent to leave the Games, after attending to all required formalities.

My client further states that, in any event, it is the purview of the Finance Department of the NOCSL to review and approve payments, and his reasons for every single one of the days of his stay, would have been assessed before any approval was granted and payment released. Thus, as all relevant documentation in this regard would be available at the NOCSL offices, these should be made available to Moore Consulting (Pvt) Ltd.

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 11.02.2026.

Yours faithfully,

W.K.V. Abuj

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

CC:

1. Client, No. 11, Sri Pannananda Mawatha, Colombo 15.
2. Moore Consulting (Pvt) Ltd, "Havelock Central," No. 104-4/1, Havelock Road, Colombo 5.



From: Rifdy Fahmy rifdyfahmy@gmail.com
Subject: Olympic Solidarity Grant 2016
Date: 5 July 2023 at 21:42
To: Maxwell de Silva maxsports2404@icloud.com
Cc: Shirantha Peiris sam@megapharma.lk, Dampath Fernando dampath.corp@melsta.com

RT

Dear Maxi,

In compliance with the directive put forth by the Executive Board during its meeting held yesterday, we present this submission containing the committee's comprehensive evaluation of the Olympic solidarity grant allocated to the former President and Secretary General (SG) for the Rio Olympics in 2016. We hereby offer our findings and recommendations for the esteemed consideration and review of the Executive Board (EB).

The purpose of this grant was to cover their ground transport and lodging expenses during the event.

An analysis of the evidence and documents presented, it has been determined that the National Olympic Committee (NOC) had advanced a total of Rs.791,619 for the President's accommodations, and Rs.1,064,018 for the SG's accommodations. According to the verbal statement from the finance manager of the NOC, the SG later returned these amounts in full to the NOC approximately 6 months after the receipt of the grant and the President had done so after approximately 18 months after the receipt of the grant.

It has been discovered that the amounts returned to the NOC by the President and SG are in excess of the actual expenses incurred by the NOC on behalf of them.

Annexure 1 - Auditor General's Report – 2017 (Page Number 9 (B))

As per the auditor General's report

President

- Subsidy for accommodation & transport given on 14/03/2016 – USD 10,000/- - LKR 1,425,159/-
- Accommodation expenditure by 14/03/2016 - LKR 791,690/-
- Amount returned on 04/12/2017 - LKR 1,425,159/
- **Surplus to NOC Sri Lanka - LKR 633,469/-**

Secretary General

- Subsidy for accommodation & transport given on 14/03/2016 – USD 10,000/- - LKR 1,425,159/-
- Accommodation expenditure by 14/03/2016 - LKR 1,064,018/
- Amount returned on 06/04/2017 - LKR 1,425,159/
- **Surplus to NOC Sri Lanka - LKR 361,141/-**



We understand the importance of maintaining transparency and accountability within the NOC. All future grants and payments should be utilized in the most efficient and appropriate manner, ensuring that the intended purpose is met without any unnecessary financial burden on the NOC.

We recommend that this matter is brought for discussion at the EB meeting and to refund the surplus amounts back to the recipients of the grant.

Yours sincerely,

Messers:


Shirantha Peiris

Dampath Fernando

Rifdy Fahmy

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From: Rifdy Fahmy rifdyfahmy@gmail.com 
Subject: Panel's reports (Liquor license, OS and Gifts to OCA office bearers)
Date: 14 July 2023 at 17:00
To: Maxwell de Silva maxsports2404@icloud.com
Cc: Shirantha Peiris sam@megapharma.lk, Dampath Fernando dampath.corp@melsta.com

RT

Hi Maxwell,

In accordance with the directives set forth by the Executive Board (EB), We (Shirantha, Dampath, and Rifdy) were entrusted with the responsibility of conducting an inquiry into the following three matter and present our findings for review by the EB:

- Procurement of the Liquor License for the restaurant. **Verifying the authenticity of the license is pending. Shirantha will look into this and appraise this group in due course.**
- Utilization of the Olympic Solidarity Grant - 2016
- Reimbursing expenses incurred in the procurement of gifts and hotel accommodations for OCA delegation, to the NOC President

We kindly request you to thoroughly examine these reports and communicate any concerns you may have.

Furthermore, we kindly request that these matters be included in the agenda for the upcoming EB meeting.

Thank you

Shirantha Peiris

Dampath Fernando

Rifdy Fahmy

Report on purchasing souvenirs
and payment of accommodation...



Report on the Olympic Solidarity
Grant.pdf
232 KB



Report on the procurement of the
Liquor License.pdf
420 KB



Mr. Maxwell de Silva - The Secretary General

National Olympic Committee of Sri Lanka

Colombo 07.

3rd July 2023

Subject: Comprehensive Evaluation of Olympic Solidarity Grant for Former President and Secretary General

In compliance with the directive put forth by the Executive Board during its meeting in June 2023, we present this submission containing the committee's evaluation of the Olympic solidarity grant allocated to the former President and Secretary General (SG) for the Rio Olympics in 2016.

We hereby offer our findings and recommendations for the esteemed consideration and review of the Executive Board (EB).

The purpose of this grant as per our understanding was to cover their ground transport and lodging expenses during the event.

Findings:

An analysis of the evidence and documents presented reveals the following:

The National Olympic Committee (NOC) had advanced a total of Rs.791,619 and Rs.1,064,018 respectively for the then President's and SG's accommodations and ground transport.

According to the verbal statement from the finance manager of the NOC, the SG returned the full amounts to the NOC approximately 12 months after the receipt of the grant, and the President did so after approximately 18 months after the receipt of the grant.

The amounts returned to the NOC by the President and SG are in excess of the actual expenses incurred by the NOC on behalf of them.



Please refer to Annexure 1 - Auditor General's Report – 2017 (Page Number 9 (B)) for detailed information regarding the subsidy for accommodation and transport, accommodation expenditure, and the surplus returned to the NOC by both the President and the SG.

Excerpts from the Auditor General's report:

President

- Subsidy for accommodation & transport given on 14/03/2016 – USD 10,000/- (LKR 1,425,159/- based on the FX rate at the time)
- Accommodation expenditure by 14/03/2016 - LKR 791,690/-
- Amount returned on 04/12/2017 - LKR 1,425,159/
- **Surplus to NOC Sri Lanka - LKR 633,469/-**

Secretary General

- Subsidy for accommodation & transport given on 14/03/2016 – USD 10,000/- - LKR 1,425,159/-
- Accommodation expenditure by 14/03/2016 - LKR 1,064,018/-
- Amount returned on 06/04/2017 - LKR 1,425,159/
- **Surplus to NOC Sri Lanka - LKR 361,141/-**



Recommendations:

In light of the above findings, we recommend the following actions:

- Bring this matter for discussion at the upcoming EB meeting to address the surplus amounts returned by the President and SG.
- Refund the surplus amounts back to the recipients of the grant to ensure fairness and adherence to the principles of transparency and accountability.

Conclusion:

It is crucial to maintain transparency and accountability within the NOC. We urge the EB to consider our findings and recommendations for the proper utilization of future grants and payments, ensuring that they are used efficiently and appropriately, without imposing unnecessary financial burden on the NOC.

Should you require any further information or clarification regarding this report, please do not hesitate to contact us. We appreciate your attention to this matter and look forward to the decision and actions taken by the Executive Board.

Yours sincerely,

Shirantha Peiris

Dampath Fernando

Rifdy Fahmy





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

20th March 2026

Mr. Prithviraj Perera,
Hony. Treasurer,
National Olympic Committee of Sri Lanka,

Dear Sir,

Request for Clarification and Written Submissions - Forensic Audit for the Financial year 2016

With reference to your letter dated 9th March 2026 regarding the aforementioned subject, I wish to place the following facts on record.

- a) During the period in question, I served as **one of the six Vice Presidents** of the Executive Board , and on a volunteer basis.
- b) Regarding item 9,captioned "*Unjustified post-event Accommodation Payment -Rio Olympic Games ,*" I wish to categorically state that I did not utilize Hotel Accommodation during the 2016 Olympic Games in Rio de Janeiro.

On the contrary , my entire stay in Rio was within the Athletes' village, provided free of charge by the Games' organizers. Furthermore, I departed from Rio the day immediately following the conclusion of the Games, therefore no post-event accommodation charges could have been incurred on my behalf.

Re Item 10 - "*Unauthorised Reimbursement of Shoes (2016 Rio Olympics Games)*" I wish to place on record that Hameedias sponsored the kit for the entire Sri Lankan contingent participating in the 2016 Rio Olympic Games . The kit specifically included footwear.

Regarding my own attire, I was issued a voucher by the Secretary General and requested to visit Hameedias for a fitting . I collected the shoes directly from the outlet using that voucher , therefore no personnel payment was made, and no reimbursement was required or sought.

Yours sincerely

Deva Henry



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දිනය: 2026.03.24

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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 ?

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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 කිය 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 එන්නෙ,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 ?

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 තිබ්බෙන් නෑ අර 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 වුනාද?එහෙම ඒවා වුනේ ඇයි කියන්න පුලුවන් ද?

Mu

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 ඒයාම sign කරලා තියනවාද cheque වල??

පිළිතුර - ඔව්.

ප්‍රශ්නය - Sectary 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 ?

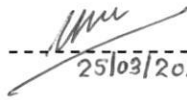
පිළිතුර - President හෝ secretary දෙන්නගෙන් එක්කෙනෙක්.

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.



25/03/2026

ජේ.යූ.මදුරංග



ශ්‍රී ලංකා ඔලිම්පික් කමිටුව වෛභාවික විගණන සම්මුඛ පරීක්ෂණ මිනිත්තු

දිනය: 2026.03.24

ස්ථානය: ඔලිම්පික් කමිටුව

සම්මුඛ පරීක්ෂකයින්:

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

ප්‍රභාණි 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.

වෛභාවික 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 දෙන් 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 එක් Mr. Dinesh ගේ job roll එක මොනවගේ එකක්ද තිබ්බේ?

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

ප්‍රශ්නය - එතකොට annual reports හදන එකත් කලාද?

පිළිතුර - ඔව් , system එක්



ප්‍රශ්නය - Quick book එකද පාවිච්චි කලේ?

පිළිතුර - ඔව් ,

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

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 නෙ තියෙන්නේ, මේකෙ ලොකුම roll එක කරන්නේ project officer ,අපි accounts කලාට budget එක ගිහිල්ලා project එක submit කරනකම්ම,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 නියා පහලින් යම්කිසි පිලිවලකට තියෙනවා

ප්‍රශ්නය - ඒ කියන්නෙ අද දවස ගත්තොත්,ඔයාලගෙ account කරන්නෙ වෙනම division එකක් නෙ ,ඒකෙ payment voucher එක තියෙන්නෙ කාගෙ යටතෙද මට 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 වුනෙත් 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 ඕනෙන , ඒ වගේ 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 ට, constitution එකේ තිබ්බත් signatory power දීල තිබ්බෙ නෑ. දුන්නෙ 2018 න් පස්සේ මට මතක විදියට, chairman පත්වුනාට පස්සේ. දැන් system එකට ඇවිල්ලෙනෙ තියෙන්නෙ, එයා හැම තිස්සේම 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 පාර්තී 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

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> 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

On Wed, 25 Mar 2026 at 16:16, NOC Sri Lanka Audit <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>

Date: Mon, 23 Mar 2026 at 14:48

Subject: RE: Draft Forensic Investigation Report of 2018

To: NOC Sri Lanka Audit <audit@olympic.lk>

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

MOORE CONSULTING (PVT) LTD



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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



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Colombo 05, Sri Lanka.

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From: Nishani Perera <nishani@moorestephens.lk>

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

To: Sugeesha Chandraweera <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>

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

To: Tishan Subasinghe <tishan@moorestephens.lk>; Nishani Perera <nishani@moorestephens.lk>

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

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@olympic.lk>

Sent: 04 March 2026 13:17

To: Jerome POIVEY <jerome.poivey@olympic.org>; Angela RIANTO <angela.rianto@olympic.org>; Osfinance <osfinance@olympic.org>

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

INTERNATIONAL OLYMPIC COMMITTEE



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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>

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

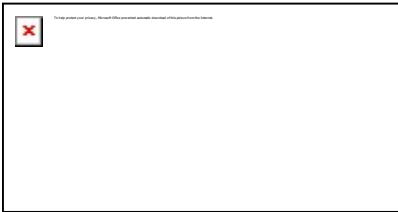
For your convenience and ease of reference, I have attached both letters to this email as well.

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

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Kind Regards,



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Kind Regards,

Annexure 15

Documentation Gaps — Forensic Investigation FY 2016

National Olympic Committee of Sri Lanka (NOC SL)

The table below sets out the documentation gaps identified during the forensic investigation conducted by Moore Consulting (Pvt) Ltd for the financial year 2016. 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 30th January 2018.

No.	Documentation Gap	Moore Investigation	Auditor General's Report
1	Donor Policies, Financial Policies & Guidelines <i>Not made available for the year 2016; review limited to GL records and available supporting documents only.</i>	X	—
2	Complete List of Activity Expenses for 2016 <i>Not provided; investigation limited to GL information only — completeness of funds could not be confirmed.</i>	X	—
3	Budgets for 2016 <i>Finance department confirmed no budgets were maintained for 2015, 2016 & 2017; financial planning and alignment could not be assessed.</i>	X	—
4	Executive Committee Meeting Minutes (2016) <i>Not available; unable to verify whether key financial decisions, approvals, and fund allocations were formally discussed and authorised.</i>	X	—
5	Payment Vouchers — Missing from files (multiple transactions) <i>Significant deficiencies in supporting documents limiting verification of transactions totalling LKR 9,648,803.56 (19.78% of total fund utilisation).</i>	X	—
6	Donor / Fund Receipt Confirmations <i>No supporting receipt confirmations available for fund remittances identified in the GL:</i> <ul style="list-style-type: none"> • Batticaloa Tennis Development Project — USD 24,985 (LKR 3,610,332.50) • Rio Travel Grant (Equestrian Balance) — USD 26,597.53 (LKR 3,885,380.50) • Air Ticket Reimbursement – Asia Rowing Youth Camp — USD 780 (LKR 115,830.00) • Unspecified Remittance — USD 1,991.16 (LKR 292,800.08) 	X	—



Legend:

- X Document not available / not provided at the time of investigation
- Not reported as a scope limitation in the Auditor General's Report