

# FORENSIC INVESTIGATION FINANCIAL YEAR - 2019 NATIONAL OLYMPIC COMMITTEE OF SRI LANKA

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





24<sup>th</sup> April 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 - 2019**

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

The Management of National Olympic Committee of Sri Lanka has requested an investigation into the funds received from the International Olympic Committee and the Olympic Council of Asia, and their subsequent utilization during the period from 2015 to 2024. This investigation was undertaken to ensure transparency and accountability in the management of funds received by the National Olympic Committee. The independent forensic investigation aims to examine utilization of funds, identify any irregularities, and provide recommendations to strengthen financial governance. However, as the audit relates to the financial year 2019, which is a past period, providing recommendations at this stage would not be meaningful. Accordingly, this report presents our observations relating to the financial year 2019, 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), B.Sc.B Admn. (SP) (USJP)

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**Moore Consulting (Pvt) Ltd**

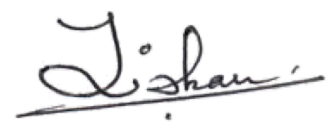




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## INSPECTION TEAM

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 <sup>th</sup> May 2025
LOE signed by National Olympic Committee of Sri Lanka	05 <sup>th</sup> June 2025
Initial Document Collection	19 <sup>th</sup> November 2025 – 26 <sup>th</sup> November 2025
Subsequent Document Collection	27 <sup>th</sup> November 2025 – 08 <sup>th</sup> December 2025
Conducting field works	09 <sup>th</sup> December 2025 – 24 <sup>th</sup> January 2026
Analysis of the information and identified the observations	25 <sup>th</sup> January 2026 – 15 <sup>th</sup> February 2026
Preparation and Review of the Draft report	16 <sup>th</sup> February 2026 – 22 <sup>nd</sup> March 2026
Issue of Draft report	23 <sup>rd</sup> March 2026
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	24 <sup>th</sup> March 2026 – 22 <sup>nd</sup> April 2026
Final Report Released to the Management	24 <sup>th</sup> April 2026



## SCOPE OF WORK

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

Financial Year - 2019

- ❖ Verified the accuracy and completeness of all funds received from the IOC and OCA over the period from 01<sup>st</sup> January 2019 to 31<sup>st</sup> December 2019, tracing receipts against bank statements, official communications, and grant agreements. We obtained fund transfer details independently from IOC and OCA as an additional procedure to ensure that all fund transfers have been accounted properly in the ledgers of NOCSL.
- ❖ Investigated and audited the expenditure of these funds to ensure alignment with intended purposes and adherence to NOCSL and donor policies, assessing the authenticity, approval process, and supporting documentation of expenses.
- ❖ Highlight any discrepancies, irregularities, or instances of non-compliance in the financial management processes.
- ❖ Provide actionable recommendations to enhance financial governance and controls.

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



## ABBREVIATION

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

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



## EXECUTIVE SUMMARY

The National Olympic Committee of Sri Lanka (NOCSL) commissioned a forensic investigation to ensure transparency and accountability in the management of funds received from the International Olympic Committee (IOC) and the Olympic Council of Asia (OCA) for the period from January 1, 2015, to December 31, 2024. As the 03<sup>rd</sup> phase of the investigation, we were supposed to finalize the investigation relating to the years of 2019 and 2020. This report presents the observations relating to the financial year 2019 accordingly and a separate report will cover the observations relating to the financial year 2020.

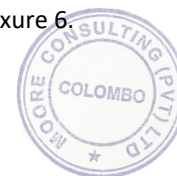
Prompted by concerns over potential financial irregularities and inadequate transparency in fund recording, allocation, and disbursement, the investigation aimed to verify proper fund utilization, detect fraud or non-compliance (if any), evaluate internal financial controls, and propose actionable recommendations 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 2019, the National Olympic Committee of Sri Lanka managed a diverse portfolio of Olympic – related programs and Development initiatives, with total receipts amounting to **LKR 67,817,591.60 (USD 383,444)**. These funds included LKR 45,093,482.85 (USD 253,529) received from the International Olympic Committee and LKR 22,724,108.75 (USD 129,915) 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 disbursements amounting to USD 274,774, whereas the general ledger reflects receipts of USD 253,529, resulting in a variance of USD 21,245. Based on representations obtained from the IOC, this variance is attributable to payments made directly to third parties by IOC. The corresponding third-party confirmations are annexed as Annexure 6.



As per the audited financial statements as of 31<sup>st</sup> December 2019 and the general ledger accounts for the year 2019, the total expenses for the financial year 2019 from the funds received from IOC and OCA in 2019 is amounted to **LKR 48,168,471.96**.

We have checked total of 204 payment vouchers during the investigation.

Please refer Annexure 02 for the List of receipts and List of expenses for the Financial Year 2019

As the first step of the 2019 investigation, we reviewed the disbursement of the remaining funds received from the IOC and OCA during the 2015 to 2018 financial years. Accordingly, the reconciliation of the total fund disbursements made in 2019 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)		
C/F 2015 funds to 2017	988,197.73		
2015 funds Disbursed in 2017	(50,080.89)		
C/F funds to 2018	938,116.84		
C/F funds to 2019	938,116.84		
Total Funds Received in 2016	62,546,651.11		
Total Funds Disbursed in 2016	(48,791,890.87)		
C/F funds to 2017	13,754,760.24		
2016 funds Disbursed in 2017	(9,654,920.27)		
C/F 2016 funds to 2018	4,099,839.97		
C/F 2016 funds to 2019	4,099,839.97		
Total Funds Received in 2017	54,650,927.53		
Total Funds Disbursed in 2017	(28,505,556.56)		
C/F 2017 funds to 2018	26,145,370.97		
2017 funds Disbursed in 2018	(4,571,688.61)		



C/F 2017 funds to 2019	21,573,682.36		
Total funds received in 2018	64,002,010.94		
Total funds disbursed in 2018	(50,668,835.01)		
C/F 2018 funds to 2019	13,333,175.93		
2018 funds disbursed in 2019	<b>(2,079,851.50)</b>	<b>A</b>	2,079,851.50
C/F 2018 funds to 2020	<b>11,253,324.43</b>		
Total funds received in 2019	67,817,591.60		
Total funds disbursed in 2019	<b>(46,088,620.46)</b>	<b>B</b>	46,088,620.46
C/F 2019 funds to 2020	21,728,971.14		
<b>Total Amount Disbursed in 2020</b>		<b>A+B</b>	<b>48,168,471.96</b>
No of payment vouchers Checked – 2018			8
No of payment vouchers Checked – 2019			196

Accordingly, we have checked a total of 204 payment vouchers during the 2019 financial year, comprising, 8 vouchers from the 2018 funds and 196 vouchers from the 2019 funds, amounting to a total value of LKR 48,168,471.96



Summary of our key observations for the period from 01<sup>st</sup> January 2019 to 31<sup>st</sup> December 2019 are as follows,

No	Notable Irregularity / Procedural Laps	Quantification (LKR)	Responsible Parties
01	Absence of Payment Vouchers & supporting's in Documentation.	8,779,697.79	Please refer below table for responsible parties
02	Absence of Voucher Numbers in Payment Records.	6,566,897.87	
03	Non-Adherence to Competitive Quotation Practices for Expenses.	1,720,193.19	
04	Incomplete unauthorized processing of payment voucher.	5,268,224.22	
05	Unverified Utilization of Top IX Programme funds	5,439,000.00	
06	Discrepancies in Annual member federation grant recognition.	8,830,374.00	

### Responsible Parties

Responsible Party	Designation / Position	Basis of Responsibility	Relevant Findings
Mr. Suresh Subramaniam	President	Institutional and oversight responsibility under Article 17.1 of the 2018 Constitution, as the Head of the Committee and Executive Board, the legal representative of the COMMITTEE, who is required to authorize and co-sign any financial transaction together with the Treasurer. His responsibility is of an institutional and oversight nature only	His responsibility spans to all the findings as the Head of the Committee and Executive Board, who is required to authorize and co-sign financial transactions, and to ensure the observance of the Constitution as per Article 17.1 of the 2018 Constitution.
Mr. Maxwell de Silva	Hon. Secretary General	Institutional responsibility under Article 17.3 of the 2018 Constitution for the smooth functioning of the COMMITTEE's office, issuing notices and agenda for all meetings, recording proceedings, and signing on behalf of	Finding 02 – Absence of Voucher Numbers in Payment Records Finding 03 – Non-Adherence to Competitive Quotation Practices



		the COMMITTEE. Additionally identified as a signatory on payment vouchers in several findings. Accountability arises on documentary grounds only.	
Mr. Senaka Ranasinghe	Treasurer	Institutional responsibility under Article 17.5 of the 2018 Constitution for maintaining a cash book, ledger, petty cash book and bank statements; receiving all dues and funds; depositing funds in the Committee's bank account; and co-signing financial transactions together with the President or Secretary General. Further, under Article 20.2, the finances of the COMMITTEE are in the custody of and the responsibility of the Treasurer, and disbursements shall be only as directed by the President, Executive Board or General Assembly.	<p>Finding 01 - Absence of Payment Vouchers &amp; supporting Documentation</p> <p>Finding 02- Absence of Voucher Numbers in Payment Records</p> <p>Finding 03 - Non-Adherence to Competitive Quotation Practices for Expenses</p> <p>Finding 04 - Incomplete Unauthorized Processing of Payment voucher</p> <p>Finding 05 – Unverified Utilization of TOP IX Programme Funds</p> <p>Finding 06 – Discrepancies in Annual Member Federation Grant Recognition</p>
Ms.Gayani Rumeshika – Accountant	Accountant	Identified as Checker across multiple payment vouchers and Inclusion reflects procedural involvement in the checking and preparation stages only.	<p>Finding 01 - Absence of Payment Vouchers &amp; supporting Documentation</p> <p>Finding 02- Absence of Voucher Numbers in Payment Records</p> <p>Finding 03 - Non-Adherence to Competitive Quotation Practices for Expenses</p> <p>Finding 04- Incomplete Unauthorized Processing of Payment voucher</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 01 - Absence of Payment Vouchers &amp; supporting Documentation</p> <p>Finding 02- Absence of Voucher Numbers in Payment Records</p> <p>Finding 03 - Non-Adherence to Competitive Quotation Practices for Expenses</p> <p>Finding 04- Incomplete Unauthorized Processing of Payment voucher</p>



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

The responsible parties identified in the above summary 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 (2018). Signatory-based responsibility has been attributed to individuals whose signatures appear on the respective payment vouchers in the capacities of Preparer, Checker, Certifier, and Authorizing/Approving Officer.

As requested by us, the explanations were requested from the responsible parties by the Executive Board of NOCSL with a two weeks response period. Accordingly, the responses have been received only from Mr. Suresh Subramaniam & Mr. Maxwell de Silva. Response from Mr. Senaka Ranasinghe, Mr. Dinesh Krishantha and Mr. Yuresh Maduranga have not been received to the NOCSL. The evidence of dispatch via registered post together with the responses received is provided in Annexure 05. However as per the management representation letter submitted by NOCL, it is noted that the letter requesting an explanation sent to Mr. Senaka Ranasinghe was returned. In addition to that, we conducted interviews with Mr. H.M. Dinesh Krishantha and Mr. Yuresh Maduranga to confirm their respective roles during the relevant period. Please refer annexure 8 for the interview minutes and NOCSL Confirmations.



**01. Absence of Payment Vouchers & supporting's in Documentation.**

During the document review, it was noted that certain payment vouchers & supporting's 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:

<b>Total funds utilization as per GL records</b>		
From the funds received in 2018 from IOC and OCA		2,079,851.50
From the funds received in 2019 from IOC and OCA		46,088,620.46
<b>Total utilization</b>		<b>48,168,471.96</b>
<b>Total value not verifiable due to non-availability of supporting documents</b>		<b>8,779,697.79</b>
<b>Total value not verifiable due to non-availability of supporting documents, expressed as a percentage of the total fund utilization.</b>		<b>18.22%</b>

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.

Please refer page no 22 -23 for the detailed observation.



## 02. Absence of Voucher Numbers in Payment Records

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

The relevant parties involved in the voucher approval process are detailed in the table below,

Activity Name	Date	Description	Amount (LKR)	Prepared By	Checked by	Certified by	Authorized by
98510 · Tokyo Olympic 2020 – Expenses	16/04/2019	Official Accommodation Charges - 30% Advance Payment - TOKYO Olympic Games 2020 (11578.25\$)	2,022,720.07	N/A	N/A	N/A	N/A
98511 · South Asian Games – 2025	21/11/2019	Balance Payment - Lapel Pins - 7th South Asian Games 2019 - 2,625,000* 60%	1,837,500.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumesika – Accountant	Mr.Senaka Ranasinhge – Treasure	Mr.Maxwell De Silva- Hon. Secretary
9830.16 · Coral Replantation & Beach Clean	11/06/2019	Media Coverage - SIRASA TV - Coral Replantation & Olympic Day Run 2019	1,000,000.00 (500,000*2)	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumesika – Accountant	Mr.Senaka Ranasinhge – Treasure	Mr.Maxwell De Silva- Hon. Secretary & Mr.Suresh Subramaniam
98510 · Tokyo Olympic 2020 – Expenses	20/09/2019	Official Accommodation Charges - 2nd Advance Payment - Tokyo 2020 ( 5052\$ )	919,177.80	N/A	N/A	N/A	N/A
98511 · South Asian Games – 2021	05/11/2019	Advance Payment - Purchase of Lapel Pin - 7500 No's - 2,625,000 * 30%	787,500.00	Mr.Yuresh Maduranga – Assistant Accountant	N/A	Mr.Senaka Ranasinhge – Treasure	Mr.Maxwell De Silva- Hon. Secretary

Please refer page no 25-26 for the detailed observation.

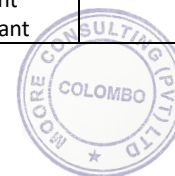


### 03. Non-Adherence to Competitive Quotation Practices for Expenses.

Our investigation found that the entity has not followed proper procurement guidelines during this period. Generally accepted procurement practice requires obtaining at least three competitive quotations. Our investigation identified certain transactions which are related to 16 vouchers totaling to LKR 2,598,892.10 incurred without obtaining three competitive quotations, deviating from generally accepted procurement practices.

The relevant parties involved in the voucher approval process are detailed in the table below,

Activity Name	Date	Expenses	Amount (LKR)	Prepared by	Checked by	Certified by	Authorized by
9830.15 · Sport Admin. Course 2058	29/10/2019	Payment - Lunch Expenses - 27.10.2019 , 3rd Sport Administration Course 2019 - 72 PACK	180,000.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumeshika – Accountant	Mr.Senaka Ranasinhge - Treasure	Mr.Maxwell De Silva- Hon. Secretary
9830.19 · National Olympic Academy 2019	25/11/2019	490671 - Lunch Expenses - 70px - Participation of National Olympic Academy 2019	105,000.00	Mr.Yuresh Maduranga – Assistant Accountant	N/A	N/A	Mr.Maxwell De Silva- Hon. Secretary
9830.19 · National Olympic Academy 2019	27/11/2019	490673 - Refreshment - 70 no's - 16th National Olympic Academy 2019	493,500.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumeshika – Accountant	N/A	N/A
98510 · Tokyo Olympic 2020 - Expenses	10/06/2019	Reimbursement - Accommodation Charges - Mr. Maxwell de silva & Mr. Chandana Liyanage	378,199.81	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumeshika – Accountant	Mr.Senaka Ranasinhge - Treasure	Mr.Maxwell De Silva- Hon. Secretary
98507 · Olympic Scholarship forCoaches18	04/07/2019	Reimbursement - Airfare Charges - Olympic Scholarships Coaches - Sport Specific Training	179,718.38	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumeshika – Accountant	Mr.Senaka Ranasinhge - Treasure	Mr.Maxwell De Silva- Hon. Secretary
9830.16 · Coral Replantation & Beach Cleaning	25/06/2019	Refreshment - Morning & Evening - Coral Replantation Project - 24.06.2019	101,250.00	N/A	Ms.Gayani Rumeshika – Accountant	Mr.Senaka Ranasinhge - Treasure	Mr.Maxwell De Silva- Hon. Secretary
9830.16 · Coral Replantation & Beach Cleaning	24/07/2019	Accommodation Charges & Food Expenses - Officials & Staff Members - Coral Programme 2019	282,525.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumeshika – Accountant	Mr.Senaka Ranasinhge - Treasure	Mr.Maxwell De Silva- Hon. Secretary



Please refer page no 26-27 for the detailed observation.

#### 04. Incomplete Authorization on payment vouchers

We observed that multiple high value transactions have been processed without the required approvals for payment vouchers. Our investigation found that 06 vouchers, totaling LKR 5,268,224.22 out of 204 examined vouchers, were missing key signatory authorizations, including **“Prepared by”**, **“Checked by”**, **“Certified by”**, **“Authorized by”**, **“Approved by”** indicating deficiencies in the approval process. The details of the vouchers are as follows,

Activity Name	Date	Description	Amount (LKR)	Prepared By	Checked By	Certified by	Authorized By
98512 · Contintl Athlete Sup.Grant 2019	14/11/2025	Release - 50% of Approved amount - Continental Athlete Support Grant -2019 (12188*50%) 4570.45*...	823,585.95	✓	✓	✓	✗
9830.14 · Olympic Day Run 2019	19/06/2019	Photographic Coverage - Transport & Accommodation Charges - OLYMPIC Day Run 2019	60,000.00	✓	✗	✓	✗
9830.14 · Olympic Day Run 2019	27/06/2019	018767 - Purchase - Canopies, Parable Tents , Plastic Chairs - Olympic Day Run 2019	220,300.00	✓	✓	✓	✗
9830.14 · Olympic Day Run 2019	15/11/2019	607163 - Purchase - Printed T shirt - 150 no's - Olympic Day Run 2019	67,500.00	✓	✗	✓	✗
98502.1 · Scholaship - Athletes Tokyo 2041	18/10/2019	Olympic Scholarship for Athletes - Tokyo 2020 - May/June/July/August - 2019	487,840.40	✓	✓	✗	✗
9830.19 · Nataional Olympic Academy 2019 1	06/12/2019	Accommodation Charges - 16th National Olympic Academy 2019	68,600.00	✗	✗	✓	✗
98510 · Tokyo Olympic 2020 – Expenses	16/04/2019	Official Accommodation Charges - 30% Advance Payment - TOKYO Olympic Games 2020 (11578.25\$)	2,022,720.07	✗	✗	✗	✗



Activity Name	Date	Description	Amount (LKR)	Prepared By	Checked By	Certified by	Authorized By
9830.19 · National Olympic Academy 2019	25/11/2019	490671 - Lunch Expenses - 70px - Participation of National Olympic Academy 2019	105,000.00	✓	×	×	✓
9830.19 · National Olympic Academy 2019	27/11/2019	490673 - Refreshment - 70 no's - 16th National Olympic Academy 2019	493,500.00	✓	✓	×	×

This reflects a significant weakness in the approval process and internal financial controls. Such deficiencies expose the organization to risks of unauthorized disbursements and misappropriation of funds. This lapse undermines the integrity of the disbursement process and weakens overall accountability.

Please refer page no 28-29 for the detailed observation.

#### 05.Unverified Utilization of TOP IX Programme Funds – 2019

During the course of our investigation, it was identified that funds were received from the International Olympic Committee (IOC) in respect of the TOP IX Programme. The total funds received for the TOP IX Programme during the financial year 2019 amounted to LKR 5,439,000.00.

However, no supporting documentation was made available to verify the utilization of these funds or to confirm whether the total amount received had been carried forward to the subsequent financial year. Further, it was observed that the remittance advice and related correspondence received at the time of fund transfer did not specify the nature of the expenses for which the funds were allocated. There was no explanation or breakdown provided indicating the categories of expenditure, budgeted components, or intended utilization of the remitted amount under the TOP IX Programme.

In the absence of such clarification at the time of remittance, it is not possible to clearly determine the purpose for which the funds were granted or whether any subsequent utilization was in line with the intended objectives of the programme. This lack of clarity further exacerbates the risk of misclassification, inappropriate allocation, or use of funds outside the intended scope of the programme.

These deficiencies weaken accountability and increase the risk of misuse or unauthorized use of donor funds.

Please refer page no 29 for the detailed observation.



#### 06. Discrepancies in Annual Member Federation Grant Recognition

According to the audited financial statements as at 31<sup>st</sup> December 2019, a total of LKR 6,850,000.00 had been allocated as grants to member federations of the National Olympic Committee of Sri Lanka. However, the general ledger reflects actual disbursements of LKR 4,250,000.00 across 34 federations during the same period, resulting in an unreconciled variance of LKR 2,600,000.00 between the allocated and disbursed amounts.

Our review identified that the established grant allocation policy prescribes a ceiling of LKR 200,000.00 per member federation. Notwithstanding this policy, the Handball Federation of Sri Lanka and the Hockey Federation were each allocated amounts in excess of the approved limit during the financial year 2019, without evidence of authorization for such exceptions.

A further irregularity was identified in respect of the composition of disbursements recorded in the 2019 general ledger. Specifically, payments relating to the financial years 2016 and 2017 which had not been recognized as payable in those respective periods, were recorded as disbursements within the current year. These payments were made to the Handball Federation of Sri Lanka, and their inclusion within the 2019 records represents a misrecognition of prior year obligations.

In addition, the closing balance of the Handball Federation of Sri Lanka as at 31<sup>st</sup> December 2019 was reported as LKR 1,490,497.00 in the financial statements. Our review determined that the correct closing balance should be LKR 1,690,770.00, reflecting an understatement of LKR 200,273.00.

The cumulative effect of these irregularities comprising grant allocations in excess of approved policy limits, the misrecognition of prior year payments within current year records, and the misstatement of closing balances raises material concerns regarding the accuracy and completeness of the financial records and the reliability of supporting documentation maintained for the related transactions.

Please refer page no 30- 32 for the detailed observation.



### Special Note

The Auditor General's Report on the financial statements of NOCSL for the year ended 31<sup>st</sup> December 2019 was issued on 28<sup>th</sup> August 2020. 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 2019 are not 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 7 for identifying the documentation gaps that we have identified. In addition, we have obtained a representation from the management on the non- availability of documents or un traceability due to the documents filing structure within the organization to provide for our perusal. Please Refer annexure 5.



## BACKGROUND

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

### Incident Overview

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

### Investigation Purpose

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

As the 3<sup>rd</sup> phase of this investigation, the review has focused on the financial years 2019 and 2020. This report presents the findings and observations specific to the financial year 2019, which will inform the assessment of financial losses and recommendations for improved controls.

### Our Approach

As a detailed list of remittances and expenses for 2019 was not provided, we obtained only the receipt file and an expense list from the 2019 audited accounts. However, the expense list included utilization of other donations in addition to the IOC and OCA funds. Accordingly, our approach was to verify the utilization of all receipts contained in the receipt file, and trace these amounts to the General Ledger (GL) records to confirm their utilization.

Further, as per the information available to us, the NOCSL has used seven (07) bank accounts for the financial period 2019. The details are as follows,

1. Commercial Bank – 1030006065(Current)
2. Commercial Bank – 2030015723 (Money Market)
3. Peoples Bank – 167-1-001-8-0002036
4. Peoples Bank - 167-2-001-6-0002036
5. Peoples Bank - 167-1-002-7-0002036



6. Peoples Bank -796-4-022-1-0004580 (USD)
7. Peoples Bank – 167-4-021-3-0004580

Accordingly, our approach was to check all the credits in the bank statement and checking the cumulative figures. We have checked all the credits related to above stated eight 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 2019. The details were subsequently received through the management representation letter.

## MAIN FINDINGS

In 2019, the National Olympic Committee of Sri Lanka managed a diverse portfolio of Olympic – related programs and Development initiatives, with total receipts amounting to **LKR 67,817,591.60 (USD 383,444.00)**. These funds included LKR 45,093,482.85 (USD 253,529.00) received from the International Olympic Committee and LKR 22,724,108.75 (USD 129,915.00) from Olympic Council of Asia, for various project expenditures.

As per our calculation of 31<sup>st</sup> December 2019, the total expenses for the financial year 2019 amounted to **LKR 48,168,471.96** We have checked total of 204 payment vouchers during the investigation.

Please refer Annexure 02 for the List of receipts and List of expenses for the Financial Year 2019.

### 01. Absence of Payment Vouchers & supporting Documentation

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

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

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



The investigation identified significant deficiencies in the NOCSL financial documentation for 2019, limiting the investigation’s ability to verify transactions totaling LKR **8,779,697.79**. These deficiencies include missing payment vouchers and inadequate general ledger (G/L) descriptions, as shown below for key transactions:

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

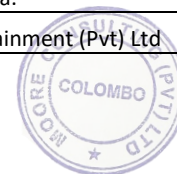
<b>Total funds utilization as per GL records</b>		
From the funds received in 2018 from IOC and OCA		2,079,851.50
From the funds received in 2019 from IOC and OCA		46,088,620.46
<b>Total utilization</b>		<b>48,168,471.96</b>
<b>Total value not verifiable due to non-availability of supporting documents</b>		<b>8,779,697.79</b>
<b>Total value not verifiable due to non-availability of supporting documents, expressed as a percentage of the total fund utilization.</b>		<b>18.22%</b>

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.

Project Name	Missing documents	Date	Num	Name	Amount (LKR)
9830.2 · ASMC Course 2017/18	PV	28/02/2019	014938	Dil's Food	65,625.00
98512 · Contintl Athlete Sup.Grant 2019	Bill	31/12/2019		Fe - Handball Federation of SL	1,290,478.90
98512 · Contintl Athlete Sup.Grant 2019	Bill	31/12/2019		Fe-Sri Lanka Golf Union.	450,787.50
98512 · Contintl Athlete Sup.Grant 2019	Bill	31/12/2019		Fe-Sri Lanka Basketball Federation	875,854.50
98512 · Contintl Athlete Sup.Grant 2019	Bill	31/12/2019		Fe- Wushu Federation of Sri Lanka	711,054.21
9830.17 · DNSS - BASE BALL/ SOFT BALL	PV	10/07/2019	484917	Fe - Sri Lanka Amateur Baseball Associate	1,967,062.50
9830.22 · Athlete Commission Grant	PV	14/10/2019	RFC/2019/16	Mr. Tony Campbell	235,378.00
9830.22 · Athlete Commission Grant	Bill	05/11/2019	MN-19-36	Colombo Swimming Club	21,768.00
9830.22 · Athlete Commission Grant	Bill	29/11/2019	490676	Colombo Swimming Club	6,692.12



Project Name	Missing documents	Date	Num	Name	Amount (LKR)
9830.15 · Sport Admin. Course 2021	Bill	01/06/2019	21179	Fortune Entertainment (Pvt) Ltd	123,868.80
9830.15 · Sport Admin. Course 2021	Bill	01/06/2019	21184	Fortune Entertainment (Pvt) Ltd	113,546.40
9830.15 · Sport Admin. Course 2021	Bill	01/06/2019	21185	Fortune Entertainment (Pvt) Ltd	113,546.40
9830.15 · Sport Admin. Course 2021	Bill	01/06/2019	21190	Fortune Entertainment (Pvt) Ltd	113,546.00
9830.15 · Sport Admin. Course 2021	Bill	19/09/2019	NOC/008	Dil's Food	12,000.00
9830.15 · Sport Admin. Course 2021	Bill	19/09/2019	NOC/009	Dil's Food	12,000.00
9830.15 · Sport Admin. Course 2021	Bill	19/09/2019	21528	Fortune Entertainment (Pvt) Ltd	92,901.60
9830.15 · Sport Admin. Course 2021	Bill	20/09/2019	21531	Fortune Entertainment (Pvt) Ltd	92,901.60
9830.15 · Sport Admin. Course 2021	Bill	21/09/2019	NOC/010	Dil's Food	12,000.00
9830.15 · Sport Admin. Course 2021	Bill	21/09/2019	NOC/011	Dil's Food	12,000.00
9830.15 · Sport Admin. Course 2021	Bill	22/09/2019	21539	Fortune Entertainment (Pvt) Ltd	92,901.60
9830.15 · Sport Admin. Course 2021	Bill	22/09/2019	21534	Fortune Entertainment (Pvt) Ltd	92,901.60
9830.15 · Sport Admin. Course 2021	PV	30/09/2019	SEP 2019 I	Reimbursement of Petty Cash	840.00
9830.15 · Sport Admin. Course 2021	Bill	24/10/2019	21606	Fortune Entertainment (Pvt) Ltd	10,000.00
9830.15 · Sport Admin. Course 2021	Bill	25/10/2019	21607	Fortune Entertainment (Pvt) Ltd	10,000.00
9830.15 · Sport Admin. Course 2021	Bill	26/10/2019	21616	Fortune Entertainment (Pvt) Ltd	10,000.00
9830.15 · Sport Admin. Course 2021	Bill	31/12/2019		Ms Hiruni Munasinghe	60,000.00
9830.14 · Olympic Day Run 2019	PV	18/06/2019	JUNE 2019	CASH.	3,670.00
9830.14 · Olympic Day Run 2019	PV	05/07/2019	JUNE 2020	CASH.	640.00
98511 · South Asian Games – 2050	Bill	31/12/2019	HO/INV200275256	Hemas Travels (Pvt) Ltd	786,600.00
98511 · South Asian Games – 2051	Bill	31/12/2019	HO/INV200275416	Hemas Travels (Pvt) Ltd	227,300.00
98511 · South Asian Games – 2052	Bill	31/12/2019	HO/INV200275460	Hemas Travels (Pvt) Ltd	79,600.00
98511 · South Asian Games – 2053	Bill	31/12/2019	MN643558	Fairfirst Insurance Limited	8,190.58
98511 · South Asian Games – 2054	Bill	31/12/2019	MN643256	Fairfirst Insurance Limited	2,332.99
98511 · South Asian Games – 2055	Bill	31/12/2019	MN643101	Fairfirst Insurance Limited	4,700.03
98511 · South Asian Games – 2058	Bill	31/12/2019		Maxwell de Silva.	72,652.00
9830.18 · Adv. Sport Mag.Course 2019/2020	Bill	17/08/2019		Fortune Entertainment (Pvt) Ltd	73,547.10



Project Name	Missing documents	Date	Num	Name	Amount (LKR)
9830.18 · Adv. Sport Mag.Course 2019/2020	Bill	18/08/2019		Fortune Entertainment (Pvt) Ltd	73,547.10
9830.18 · Adv. Sport Mag.Course 2019/2020	Bill	01/12/2019	4200	Laya Leisure	266,538.26
9830.18 · Adv. Sport Mag.Course 2019/2020	Bill	18/12/2019	TW1403	Twin Clothing	25,725.00
9830.18 · Adv. Sport Mag.Course 2019/2020	Bill	31/12/2019	CB/1/12/2019	Maliban Trades	105,000.00
	PV			Fe - Surfing Federation of Sri Lanka	200,000.00
	PV			Fe-Handball Federation of SL	250,000.00
<b>Total</b>					<b>8,779,697.79</b>

## 02. Absence of Voucher Numbers in Payment Records

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

This table presents the five highest payment vouchers, however, most of the vouchers do not include a voucher number.

Activity Name	Date	Description	Amount (LKR)
98510 · Tokyo Olympic 2020 – Expenses	16/04/2019	Official Accommodation Charges - 30% Advance Payment - TOKYO Olympic Games 2020 (11578.25\$)	2,022,720.07
98511 · South Asian Games – 2025	21/11/2019	Balance Payment - Lapel Pins - 7th South Asian Games 2019 - 2,625,000* 60%	1,837,500.00
9830.16 · Coral Replantation & Beach Clean	11/06/2019	Media Coverage - SIRASA TV - Coral Replantation & Olympic Day Run 2019	1,000,000.00
98510 · Tokyo Olympic 2020 – Expenses	20/09/2019	Official Accommodation Charges - 2nd Advance Payment - Tokyo 2020 ( 5052\$ )	919,177.80
98511 · South Asian Games – 2021	05/11/2019	Advance Payment - Purchase of Lapel Pin - 7500 No's - 2,625,000 * 30%	787,500.00



Please refer Annexure 03 for Supporting documents.

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

- Lack of Audit Trail:**  
 The absence of voucher numbers prevents the creation of a clear audit trail, making it difficult to trace individual payments back to their source documents. This weakens the organization’s ability to verify the legitimacy and accuracy of transactions.
- Increased Risk of Errors or Fraud:**  
 Without unique identifiers, payments could be duplicated, altered, or processed without detection. This significantly increases the potential for unauthorized or fraudulent disbursements.
- Weak Accountability and Oversight:**  
 The inability to link payments to specific vouchers reduces accountability among staff responsible for preparing, reviewing, and approving financial transactions.
- Reduced Transparency and Reliability of Financial Reporting:**  
 Missing voucher numbers undermine the reliability of the organization’s financial records and reports, potentially leading to misstatements and loss of stakeholder confidence in financial governance.

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

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

Activity Name	Date	Expenses	Amount (LKR)	Prepared by	Checked by	Certified by	Authorized by
9830.15 · Sport Admin. Course 2058	29/10/2019	Payment - Lunch Expenses - 27.10.2019 , 3rd Sport Administration Course 2019 - 72 PACK	180,000.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumesika – Accountant	Mr.Senaka Ranasinhge – Treasure	Mr.Maxwell De Silva- Hon. Secretary
9830.19 · National Olympic Academy 2019	25/11/2019	490671 - Lunch Expenses - 70px - Participation of National Olympic Academy 2019	105,000.00	Mr.Yuresh Maduranga – Assistant Accountant	N/A	N/A	Mr.Maxwell De Silva- Hon. Secretary



Activity Name	Date	Expenses	Amount (LKR)	Prepared by	Checked by	Certified by	Authorized by
9830.19 · National Olympic Academy 2019	27/11/2019	490673 - Refreshment - 70 no's - 16th National Olympic Academy 2019	493,500.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumeshika – Accountant	N/A	N/A
98510 · Tokyo Olympic 2020 - Expenses	10/06/2019	Reimbursement - Accommodation Charges - Mr. Maxwell de silva & Mr. Chandana Liyanage	378,199.81	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumeshika – Accountant	Mr.Senaka Ranasinhge - Treasure	Mr.Maxwell De Silva- Hon. Secretary
98507 · Olympic Scholarship forCoaches18	04/07/2019	Reimbursement - Airfare Charges - Olympic Scholarships Coaches - Sport Specific Training	179,718.38	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumeshika – Accountant	Mr.Senaka Ranasinhge - Treasure	Mr.Maxwell De Silva- Hon. Secretary
9830.16 · Coral Replantation & Beach Cleaning	25/06/2019	Refreshment - Morning & Evening - Coral Replantation Project - 24.06.2019	101,250.00	N/A	Ms.Gayani Rumeshika – Accountant	Mr.Senaka Ranasinhge - Treasure	Mr.Maxwell De Silva- Hon. Secretary
9830.16 · Coral Replantation & Beach Cleaning	24/07/2019	Accommodation Charges & Food Expenses - Officials & Staff Members - Coral Programme 2019	282,525.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumeshika – Accountant	Mr.Senaka Ranasinhge - Treasure	Mr.Maxwell De Silva- Hon. Secretary

In the absence of a formal procurement policy for the 2019 financial year, the failure to obtain multiple quotations for these transactions, total of 7 voucher Amounting LKR 1,720,193.19 indicates a deficiency in financial oversight by the National Olympic Committee of Sri Lanka (NOCSL). Generally accepted procurement practices recommend securing at least three quotations for significant expenditures to ensure competitive pricing and transparency.

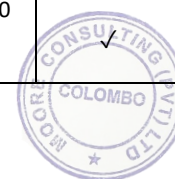
Lack of such quotations increases the risk of overpayment, non-competitive vendor selection, and potential non-compliance with donor expectations, particularly for funds received from the Olympic Council of Asia (OCA) or International Olympic Committee (IOC). This issue highlights broader weaknesses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



#### 04. Incomplete Unauthorized Processing of Payment Voucher

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

Activity Name	Date	Description	Amount (LKR)	Prepared By	Checked By	Certified by	Authorized By
98512 - Contintl Athlete Sup.Grant 2019	14/11/2019	Release - 50% of Approved amount - Continental Athlete Support Grant -2019 (12188*50%) 4570.45*...	823,585.95	✓	✓	✓	×
9830.14 · Olympic Day Run 2019	19/06/2019	Photographic Coverage - Transport & Accommodation Charges - OLYMPIC Day Run 2019	60,000.00	✓	×	✓	×
9830.14 · Olympic Day Run 2019	27/06/2019	018767 - Purchase - Canopies, Parable Tents , Plastic Chairs - Olympic Day Run 2019	220,300.00	✓	✓	✓	×
9830.14 · Olympic Day Run 2019	15/11/2019	607163 - Purchase - Printed T shirt - 150 no's - Olympic Day Run 2019	67,500.00	✓	×	✓	×
98502.1 · Scholarship -Athletes Tokyo 2041	18/10/2019	Olympic Scholarship for Athletes - Tokyo 2020 - May/June/July/August - 2019	487,840.40	✓	✓	×	×
9830.19 · National Olympic Academy 2019 1	06/12/2019	Accommodation Charges - 16th National Olympic Academy 2019	68,600.00	×	×	✓	×
98510 · Tokyo Olympic 2020 – Expenses	16/04/2019	Official Accommodation Charges - 30% Advance Payment - TOKYO Olympic Games 2020 (11578.25\$)	2,022,720.07	×	×	×	×
98510 · Tokyo Olympic 2020 – Expenses	20/09/2019	Official Accommodation Charges - 2nd Advance Payment - Tokyo 2020 ( 5052\$ )	919,177.80	×	×	×	×
9830.19 · National Olympic Academy 2019	25/11/2019	490671 - Lunch Expenses - 70px - Participation of National Olympic Academy 2019	105,000.00	✓	×	×	✓
9830.19 · National Olympic Academy 2019	27/11/2019	490673 - Refreshment - 70 no's - 16th National Olympic Academy 2019	493,500.00	✓	✓	×	×



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

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

Please refer Annexure 04 for the supporting documents.

#### 05.Unverified Utilization of TOP IX Programme Funds – 2019

During our investigation, it was identified that funds were received from the International Olympic Committee for the TOP IX Program .The total funds received for the TOP Programme during 2019 amounted to LKR. 5,439,000. However, no supporting documents were available to verify the utilization of these funds or to confirm whether this total amount was brought forward to the next financial year.

The details are as follows:

Activity	Date of remittance received	Description	Amount
Top IX Programme	10/12/2019	TOP IX Programme- Third Settlement	5,439,000.00
<b>Total</b>			<b>5,439,000.00</b>

The absence of supporting documents to verify the utilization of funds received for the TOP IX Programme creates a significant risk of financial misstatement and lack of transparency in fund management. Without proper documentation, it is not possible to confirm whether the funds were used for their intended purposes or appropriately carried forward to the next financial year. This weakens accountability, increases the risk of misappropriation or unauthorized use of funds, and undermines compliance with donor requirements and financial reporting standards. Such gaps in documentation and fund tracking may also affect the credibility of financial statements and the organization’s reliability in managing donor-funded programme.



## 06. Discrepancies in Annual Member Federation Grant Recognition

According to the audited financial statements as at 31 December 2019, a total of LKR 6,850,000.00 had been allocated as grants to member federations. As per the general ledger LKR 4,250,000.00 had been disbursed among 34 federations during the year 2019.

According to the normal policy an allocation of LKR 200,000 was made for one federation. However, during the financial year 2019, the Handball federation and the Hockey Federation were allocated amounts exceeding the approved policy limit.

Our review further noted that the total grants recorded as disbursed in 2019 included payments relating to the year 2016 & 2017, which had not been recognized as payable. This amount paid to Handball Federation of Sri Lanka. The inconsistencies raise concerns regarding the accuracy and completeness of financial records and the reliability of supporting documentation maintained for the related transactions.

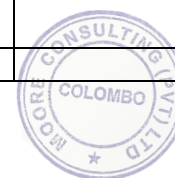
The closing balance of the handball federation of Sri Lanka as at 31.12.2019 was reported as LKR 1,490,497.00 in the financial statements. However, the correct closing balance should be LKR 1,690,770.00. As a result, the total closing balance should be corrected to LKR 8,830,374.00.

The tables attached below present the specific areas where these discrepancies were identified.

Federation/Association	Opening Balance as at 01.01.2019	Other Project related payments	Funds allocated to the Federations	Grants collected during the year related in 2016/2017	Grants collected during the year 2019	closing balance as at 31.12.2019
Amateur Boxing Association of SL.	104,000.00					104,000.00
Amateur Rowing Associations of SL.			200,000.00		200,000.00	-
Athletic Association of SL			200,000.00			200,000.00
Sri Lanka Football Federation			200,000.00			200,000.00
Handball Federation of Sri Lanka	300.00	1,490,479.00	450,000.00	250,000.00		1,690,779.00
Cycling Federation of Sri Lanka			200,000.00			200,000.00
National Shooting Sport Federation			200,000.00		200,000.00	-
National Ass. of Canoeing & Kayaking			200,000.00		200,000.00	-



Federation/Association	Opening Balance as at 01.01.2019	Other Project related payments	Funds allocated to the Federations	Grants collected during the year related in 2016/2017	Grants collected during the year 2019	closing balance as at 31.12.2019
National Association of Fencing SL			200,000.00			200,000.00
National Gymnastic Association			200,000.00		200,000.00	-
Sri Lanka Aquatic Sport Union.			200,000.00			200,000.00
Sri Lanka Archery Association			200,000.00		200,000.00	-
Sri Lanka Badminton Association			200,000.00		200,000.00	-
Sri Lanka Basketball Federation		2,243,855.00	200,000.00		200,000.00	2,243,855.00
Sri Lanka Equestrian Associations			200,000.00		200,000.00	-
Sri Lanka Golf union		873,538.00	200,000.00		200,000.00	873,538.00
Sri Lanka Hockey Federation			400,000.00		400,000.00	-
Sri Lanka Judo Federation	192,811.00		200,000.00			392,811.00
Sri Lanka Tennis Federation			200,000.00			200,000.00
Sri Lanka Volleyball Federation			200,000.00			200,000.00
Sri Lanka Weightlifting Federation			200,000.00		200,000.00	-
Table Tennis Associations of Sri Lanka			200,000.00			200,000.00
Wrestling Federation of Sri Lanka			200,000.00			200,000.00
Yachting Associations of Sri Lanka			200,000.00		200,000.00	-
Sri Lanka Triathlon			200,000.00		200,000.00	-
Sri Lanka Wushu Federation		1,325,391.00				1,325,391.00



Federation/Association	Opening Balance as at 01.01.2019	Other Project related payments	Funds allocated to the Federations	Grants collected during the year related in 2016/2017	Grants collected during the year 2019	closing balance as at 31.12.2019
Sri Lanka Rugby			200,000.00			200,000.00
Sri Lanka Karate Do Federation			200,000.00			200,000.00
Sri Lanka Climbing and Mounting Federation			200,000.00		200,000.00	-
Roller Skating Association of SL			200,000.00		200,000.00	-
Surfing Federation of Sri Lanka			200,000.00		200,000.00	-
Modern Pentathlon Federation			200,000.00		200,000.00	-
Sri Lanka Taekwondo Association			200,000.00		200,000.00	-
Sri Lanka Amateur Baseball Association			200,000.00		200,000.00	-
	<b>297,111.00</b>	<b>5,933,263.00</b>	<b>6,850,000.00</b>	<b>250,000.00</b>	<b>4,000,000.00</b>	<b>8,830,374.00</b>



## RESPONSIBLE PARTIES

The responsible parties identified here 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 (adopted 4<sup>th</sup> January 2018). 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.

Detailed analysis of the responsibility attributable to each individual in relation to the specific findings identified in this report is as follows,

- **Mr. Suresh Subramaniam**

Designation / Position: President

**Basis of Responsibility:**

Bears institutional and oversight responsibility under Article 17.1 of the 2018 Constitution as the Head of the Committee and Executive Board, and the legal representative of the Committee. In this capacity, he is required to authorize and co-sign financial transactions together with the Treasurer. His responsibility is of an institutional and oversight nature.

**Relevant Findings:**

His responsibility spans across all findings as the Head of the Committee and Executive Board, who is required to authorize and co-sign financial transactions and ensure compliance with the provisions of the Constitution.

- **Mr. Maxwell de Silva**

**Designation / Position -** Honorary Secretary General

**Basis of Responsibility**

Institutional responsibility under Article 17.3 of the 2018 Constitution for the smooth functioning of the COMMITTEE's office, issuing notices and agenda for all meetings, recording proceedings, and signing on behalf of the COMMITTEE. Additionally identified as a signatory on payment vouchers in several findings. Accountability arises on documentary grounds only.



**Relevant Findings:**

- Finding 02 – Absence of Voucher Numbers in Payment Records
- Finding 03 – Non-Adherence to Competitive Quotation Practices

**• Mr. Senaka Ranasinghe**

**Designation / Position:** Treasurer

**Basis of Responsibility:**

Bears institutional responsibility under Article 17.5 of the 2018 Constitution for maintaining proper accounting records including cash book, ledger, and bank statements, as well as custody and management of funds. Further, under Article 20.2, the Treasurer is responsible for ensuring that disbursements are made only as directed by the President, Executive Board, or General Assembly, and for co-signing financial transactions.

**Relevant Findings:**

- Finding 01 – Absence of Payment Vouchers & Supporting Documentation
- Finding 02 – Absence of Voucher Numbers in Payment Records
- Finding 03 – Non-Adherence to Competitive Quotation Practices
- Finding 04 – Incomplete Authorization on Payment Vouchers
- Finding 05 – Unverified Utilization of TOP IX Programme Funds
- Finding 06 – Discrepancies in Annual Member Federation Grant Recognition

**• Mr. Yuresh Maduranga**

**Designation / Position:** Accounts Assistant / Assistant Accountant (from 01.01.2019)

**Basis of Responsibility:**

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

**Relevant Findings:**

- Finding 01 – Absence of Payment Vouchers & Supporting Documentation
- Finding 02 – Absence of Voucher Numbers in Payment Records
- Finding 03 – Non-Adherence to Competitive Quotation Practices
- Finding 04 – Incomplete Authorization on Payment Vouchers



- **Ms. D.T.A. Gayani Rumeshika Senevirathna**

**Designation / Position:** Accountant (from 18.02.2019)

**Basis of Responsibility:**

Identified as Checker on payment vouchers examined under the relevant findings. Her inclusion reflects her procedural involvement in the checking stage of payment documentation only. She bears no institutional or constitutional responsibility for the findings.

**Relevant Findings:**

- Finding 01 – Absence of Payment Vouchers & Supporting Documentation
- Finding 02 – Absence of Voucher Numbers in Payment Records
- Finding 03 – Non-Adherence to Competitive Quotation Practices
- Finding 04 – Incomplete Authorization on Payment Vouchers

The identification of the above individuals as responsible parties reflects their documentary involvement in the transaction trail and / or their constitutional obligations as office bearers of the NOCSL.



# 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 2019. 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. Please refer annexure 5

## **2. Unavailability of list of activity expenses in 2019**

We were not provided with the complete list of activity expenses for the year 2019 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 2019 financial year occurred a seven years 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 & 2019 limiting our ability to assess financial planning and alignment. (Please refer annexure 5)

## **5. Lack of Procurement Guidelines**

We have not been available for the procurement guidelines for 2019, making it challenging to verify whether expenditures followed proper procurement processes.

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

The forensic investigation identified significant deficiencies in the NOCSL supporting documents for the year 2019, limiting the investigation's ability to verify transactions totaling LKR 8,779,697.79 representing 18.22 %.

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. Please refer Annexure 5

## **7. No proper document handling practice**

No proper document handling practices or proper controls were in place to ensure the systematic management, safeguarding, and traceability of documents



# ANNEXURES



## Annexure 01

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

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

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

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

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

#### Step 01 – Planning:

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

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

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

#### Step 03 – Verification of Receipts:

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



**Step 04 – Expenditure Analysis:**

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

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

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

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

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

**Step 07 – Analysis and Evaluation:**

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

**Step 08 – Recommendations Development:**

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

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



**Annexure 2**

Total Funds received from IOC and OCA During the year 2019

Date	Bank Name	Bank Account	Description	Amount received as Per Confirmation (USD)	Net Amount Credited to bank Account (LKR)
International Olympic Committee					
08/02/2019	PEO	796402210004580	2018-Olympic Solidarity Regional Forums Air fare Reimbursement of Ms. Ishara Madurangi & Mr. Niluka Karunaratne attend 3rd Asian Athlete...	1,185.00	210,633.75
21/03/2019	PEO	167402130004580	Reimbursement of Olympism in Action forum Expenses	7,094.00	1,263,796.10
21/03/2019	PEO	167402130004580	Scholarship Athlete Tokyo 2020	16,040.00	2,857,526.00
16/08/2019	PEO	167402130004580		16,040.00	2,842,288.00
31/10/2019	PEO	167402130004580		16,040.00	2,913,666.00
28/03/2019	PEO	167402130004580	University of Physical Education in Budapest  Airfare reimbursement of Mr.Renu Chandrika de Silva	937.00	165,146.25
18/04/2019	PEO	167402130004580	Sport medicine and protection of clean athletes	1,872.00	326,476.80
08/04/2019	PEO	167402130004580	2019 Administrative Subsidy NOC administration Development	45,000.00	7,868,250.00
08/04/2019	PEO	167402130004580	Development of National sport system -Baseball/soft ball - baseball	22,500.00	3,934,125.00
23/05/2019	PEO	167402130004580	ASMC Course 2017/2018	1,500.00	265,200.00
06/06/2019	PEO	167402130004580	Team Support Grant Rugby 7's	27,216.00	4,806,345.60
21/06/2019	PEO	167402130004580	NOC Administration Development - NOC management Initiatives Balance payment 2017	2,500.00	442,000.00
21/06/2019	PEO	167402130004580	Sustainability programmed beach cleaning -coral replantation	15,000.00	2,652,000.00
13/06/2019	PEO	167402130004580	Airfare reimbursement of the air ticket cost - Olympic scholarship for coaches	1,024.00	180,838.40
28/06/2019	PEO	167402130004580	Olympic Marketing Seminars Airfare Reimbursement of Mr. Asanga Senavirathne Attend Olympic Marketing Seminar 2019	1,700.00	300,390.00
01/08/2019	PEO	167402130004580	Sport Administration course	3,500.00	617,225.00



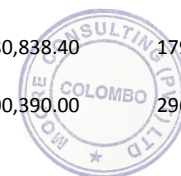
16/08/2019	PEO	167402130004580	Advanced sport Management courses	10,500.00	1,860,600.00
29/08/2019	PEO	167402130004580	Olympic Culture and Legacy/International Olympic Academy/IOA Joint session for presidents or Directors 2019 Airfare Charges - Mrs. Anoma Rathnayake - attend 15th International Session for President or Di...	1,198.00	216,239.00
04/10/2019	PEO	167402130004580	Tokyo 2020 - Chefs de Mission Seminar	1,622.00	294,636.30
31/10/2019	PEO	167402130004580	Continental Athlete support Grant	28,361.00	5,151,775.65
22/11/2019	PEO	167402130004580	Olympic Day Run 2019	2,700.00	485,325.00
10/12/2019	PEO	167402130004580	Top IX Programme - 3rd Instalment	30,000.00	5,439,000.00
Total funds received from IOC				<b>253,529.00</b>	<b>45,093,482.85</b>
Olympic Council of Asia					
18/04/2019	PEO	167402130004580	NOC Activity Subsidy 2019	99,955.00	17,457,140.75
10/07/2019	PEO	167402130004580	18th Asian Games Jakarta	29,960.00	5,266,968.00
Total funds received from OCA				<b>129,915.00</b>	<b>22,724,108.75</b>
Total funds received from IOC & OCA				<b>383,444.00</b>	<b>67,817,591.60</b>



## Annexure 2.1

IOC &amp; OCA funds received in 2019 and their utilization During the Year

Date	Bank Name	Bank Account	Description	Amount received as Per Confirmation	Net Amount Credited to bank Account( LKR)	Utilization as per 2019 G/L records (LKR)	Balance (LKR)
International Olympic Committee				A	C	A - C	
08/02/2019	PEO	796402210004580	2018-Olympic Solidarity Regional Forums Air fare Reimbursement of Ms. Ishara Madurangi & Mr. Niluka Karunarathne attend 3rd Asian Athlete...	1,185.00	210,633.75	213,980.00	(3,346.25)
							-
							-
21/03/2019	PEO	167402130004580	Reimbursement of Olympism in Action forum Expenses	7,094.00	1,263,796.10	1,263,796.10	-
							-
21/03/2019	PEO	167402130004580	Scholarship Athlete Tokyo 2020	16,040.00	2,857,526.00	2,857,526.00	-
16/08/2019	PEO	167402130004580		16,040.00	2,842,288.00	2,842,288.00	-
31/10/2019	PEO	167402130004580		16,040.00	2,913,666.00	856,487.23	2,057,178.77
							-
28/03/2019	PEO	167402130004580	University of Physical Education in Budapest Airfare reimbursement of Mr.Renu Chandrika de Silva	937.00	165,146.25	166,260.00	(1,113.75)
							-
							-
18/04/2019	PEO	167402130004580	Sport medicine and protection of clean athletes	1,872.00	326,476.80	444,728.00	(118,251.20)
							-
							-
08/04/2019	PEO	167402130004580	2019 Administrative Subsidy NOC administration Development	45,000.00	7,868,250.00	7,868,250.00	-
							-
08/04/2019	PEO	167402130004580	Development of National sport system -Baseball/soft ball - baseball	22,500.00	3,934,125.00	1,967,062.50	1,967,062.50
							-
23/05/2019	PEO	167402130004580	ASMC Course 2017/2018	1,500.00	265,200.00	390,694.03	(125,494.03)
							-
06/06/2019	PEO	167402130004580	Team Support Grant Rugby 7's	27,216.00	4,806,345.60	5,192,303.70	(385,958.10)
							-
21/06/2019	PEO	167402130004580	NOC Administration Development - NOC management Initiatives Balance payment 2017	2,500.00	442,000.00		442,000.00
							-
21/06/2019	PEO	167402130004580	Sustainability programmed beach cleaning -coral replantation	15,000.00	2,652,000.00	3,430,020.44	(778,020.44)
							-
13/06/2019	PEO	167402130004580	Airfare reimbursement of the air ticket cost - Olympic scholarship for coaches	1,024.00	180,838.40	179,718.38	1,120.02
							-
28/06/2019	PEO	167402130004580	Olympic Marketing Seminars	1,700.00	300,390.00	296,769.00	3,621.00



			Airfare Reimbursement of Mr. Asanga Senavirathne Attend Olympic Marketing Seminar 2019				-
							-
01/08/2019	PEO	167402130004580	Sport Administration course	3,500.00	617,225.00	2,350,970.16	(1,733,745.16)
							-
16/08/2019	PEO	167402130004580	Advanced sport Management courses	10,500.00	1,860,600.00	1,160,487.59	700,112.41
							-
29/08/2019	PEO	167402130004580	Olympic Culture and Legacy/International Olympic Academy/IOA Joint session for presidents or Directors 2019 Airfare Charges - Mrs. Anoma Rathnayake - attend 15th International Session for President or Di...	1,198.00	216,239.00	213,639.34	2,599.66
							-
04/10/2019	PEO	167402130004580	Tokyo 2020 - Chefs de Mission Seminar	1,622.00	294,636.30		294,636.30
							-
31/10/2019	PEO	167402130004580	Continental Athlete support Grant	28,361.00	5,151,775.65	3,262,440.77	1,889,334.88
							-
22/11/2019	PEO	167402130004580	Olympic Day Run 2019	2,700.00	485,325.00	485,325.00	-
							-
10/12/2019	PEO	167402130004580	Top IX Programme - 3rd Instalment	30,000.00	5,439,000.00		5,439,000.00
Total funds received from IOC				<b>253,529.00</b>	<b>45,093,482.85</b>	<b>35,442,746.24</b>	<b>9,650,736.61</b>
Olympic Council of Asia							
18/04/2019	PEO	167402130004580	NOC Activity Subsidy 2019	99,955.00	17,457,140.75	4,000,000.00	13,457,140.75
10/07/2019	PEO	167402130004580	18th Asian Games Jakarta	29,960.00	5,266,968.00	6,645,874.22	(1,378,906.22)
Total funds received from OCA				<b>129,915.00</b>	<b>22,724,108.75</b>	<b>10,645,874.22</b>	<b>12,078,234.53</b>
Total funds received from IOC & OCA				<b>383,729.00</b>	<b>67,869,176.60</b>	<b>46,088,620.46</b>	<b>21,728,971.14</b>





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V / NO :	
NAME & ADDRESS OF THE PAYEE		Mizuho Bank, Ltd	DATE :		16/04/2019
CHEQUE DRAWN IN FAVOUR OF		Mizuho Bank, Ltd	JTB Corp	BANK :	PB,
				CHQ NO :	RFC/2019/05
DESCRIPTION			A/C Code	Amount	
Official Accommodation Charges - 30% Advance Payment - TOKYO Olympic Games 2020 (11,541 \$)			9851	2,022,720.07	
Amounts in Word: **Two Million Twenty Two Thousand Seven Hundred Twenty And Cents Seven Only**				2,022,720.07	
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorized by (either One should be signed)</u>			<u>Certified by</u>		
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of .....only					
Name : .....					
ID No: .....				Date & Signature	





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V / NO :	
NAME & ADDRESS OF THE PAYEE		Mizuho Bank Ltd.	DATE :	20/09/2019	
CHEQUE DRAWN IN FAVOUR OF		JTB Corp	BANK :	PB,	
			CHQ NO :	RFC/2019/14	

DESCRIPTION	A\C Code	Amount
Official Accommodation Charges - 2nd Advance Payment - Tokyo 2020 ( 5052\$ )	9851	919,177.80

Amounts in Word: **\*\*Nine Hundred Nineteen Thousand One Hundred Seventy Seven And Cents Eighty Only\*\***

919,177.80

<u>Prepared by</u>	<u>Checked by</u>	
<u>Authorized by (either One should be signed)</u>		<u>Certified by</u>
<u>President</u>	<u>Secretary General</u>	<u>Treasurer / Finance Manager</u>

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

Name : .....

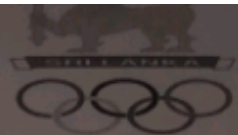
ID No: ..... Date & Signature





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V / NO :	
NAME & ADDRESS OF THE PAYEE		MTV Channel (Private) Limited		DATE :	11/06/2019
CHEQUE DRWAN IN FAVOUR OF		MTV Channel (Private) Limited		BANK :	PB
				CHQ NO :	018700
DESCRIPTION			A/C Code	Amount	
Advance Payment - Media Coverage - SIRASA TV - Coral Replantation & Olympic Day Run 2019			5100	500,000.00	
Amounts in Word: <b>**Five Hundred Thousand Only**</b>				500,000.00	
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorized by</u> <i>(either One should be signed)</i>			<u>Certified by</u>		
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of <u>Rs 500,000 / 2 only</u> .....only					
Name : <u>Omaya Kovilagodage</u>					
ID No: <u>796000678 V.</u>				Date & Signature	





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA **PAYMENT VOUCHER** V /NO :

NAME & ADDRESS OF THE PAYEE MTV Channel (Private) Limited DATE : 10/07/2019

CHEQUE DRAWN IN FAVOUR OF MTV Channel (Private) Limited BANK : PB

CHQ NO : 484923

DESCRIPTION	A/C Code	Amount
Media Coverage - SIRASA TV - Coral Replantation & Olympic Day Run 2019	5100	500,000.00

Amounts in Word: **\*\*Five Hundred Thousand Only\*\*** 500,000.00

Prepared by

Checked by

*[Signature]*

*[Signature]*  
10/07

Authorized by (either One should be signed)

Certified by

President

Secretary General

Treasurer / Finance Manager

Received the above Cheque / Cash of 500,000 / 2 ..... only

Name : Omaya Kovilagodage

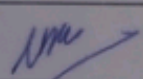
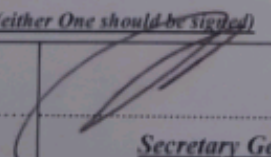
18/07/19

ID No: 796000678v

Date & Signature





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V / NO :	
NAME & ADDRESS OF THE PAYEE		Opnim Productions		DATE :	05/11/2019
CHEQUE DRWAN IN FAVOUR OF		Opnim Productions		BANK :	PB
				CHQ NO :	607125
DESCRIPTION			A/C Code	Amount	
Advance Payment - Purchase of Lapel Pin - 7500 No's - 2,625,000 * 30%			5100	787,500.00	
Amounts in Word: **Seven Hundred Eighty Seven Thousand Five Hundred Only**				787,500.00	
<u>Prepared by</u>		<u>Checked by</u>			
					
<u>Authorized by</u> (either One should be signed)		<u>Certified by</u>			
					
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of ..... only					
Name : .....					
ID No: .....					
Date & Signature					

E. Devaspriya

640060950 ✓





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V / NO :	
NAME & ADDRESS OF THE PAYEE		Opnim Productions		DATE :	21/11/2019
CHEQUE DRAWN IN FAVOUR OF		Opnim Productions		BANK :	PB
				CHQ NO :	607183

DESCRIPTION	A/C Code	Amount
Balance Payment - Lapael Pins - 7th South Asian Games 2019 - 2,625,000*70%	5100	1,837,500.00

Amounts in Word: **\*\*One Million Eight Hundred Thirty Seven Thousand Five Hundred Only\*\***

		1,837,500.00
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<u>Prepared by</u> 	<u>Checked by</u> 	
<u>Authorized by (either One should be signed)</u> 		<u>Certified by</u> 
<u>President</u>	<u>Secretary General</u>	<u>Treasurer / Finance Manager</u>

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


Name : Dexapriya

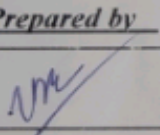
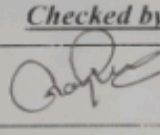
ID No : 640050950.v

Date & Signature

25/11/2019





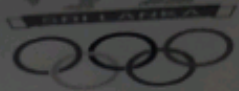
NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V / NO :	
NAME & ADDRESS OF THE PAYEE		Mrs. H D Vidusha Lakshani	DATE :	18/10/2019	
CHEQUE DRAWN IN FAVOUR OF		PB 034200260041434-H D Vidusha Lakshani	BANK :	PB	
			CHQ NO :	607091	
<b>DESCRIPTION</b>			<b>A/C Code</b>	<b>Amount</b>	
Olympic Scholarship for Athletes Tokyo 2020 - May/June/July/August - 2019			9850	487,840.40	
<b>Amounts in Word: **Four Hundred Eighty Seven Thousand Eight Hundred Forty And Cents Forty**</b>				487,840.40	
<u>Prepared by</u>		<u>Checked by</u>			
					
<u>Authorized by</u> <small>(either One should be signed)</small>			<u>Certified by</u>		
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of .....only					
Name: <u>Vidusha Lakshani</u>				Date: <u>07/11/2019</u>	
ID No: <u>968681497 V</u>				<u>Vidusha</u>	





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V / NO :	812
NAME & ADDRESS OF THE PAYEE		Fe-Sri Lanka Basketball Federation		DATE :	14/11/2019
CHEQUE DRAWN IN FAVOUR OF		Sri Lanka Basketball Federation		BANK :	PB
				CHQ NO :	607153
DESCRIPTION		A/C Code	Amount		
Release - 50% of Approved amount - Continental Athlete Support Grant -2019 (12188*50%) 4570.45*...		9851	823,585.95		
Amounts in Word: **Eight Hundred Twenty Three Thousand Five Hundred Eighty Five And Cents Ninety Five Only**			823,585.95		
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorized by (either One should be signed)</u>			<u>Certified by</u>		
<u>President</u>	<u>Secretary General</u>	<u>Treasurer / Finance Manager</u>			
Received the above Cheque / Cash of ..... only					
Name : <u>H. K. K. Perera</u>				Date & Signature :  15.11.2019	
ID No: <u>930902420 V.</u>				Date & Signature	

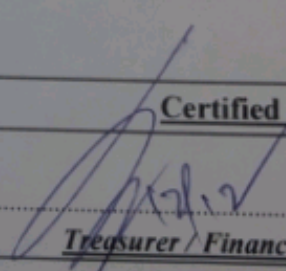




NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V /NO :	
NAME & ADDRESS OF THE PAYEE		Gemunu Watch		DATE :	06/12/2019
CHEQUE DRAWN IN FAVOUR OF		Officers Mess 1 Gw		BANK :	PB
				CHQ NO :	490680

DESCRIPTION	A/C Code	Amount
Accomadation Charges - 16th National Olympic Academy 2019	9830	68,600.00

Amounts in Word: **\*\*Sixty Eight Thousand Six Hundred Only\*\*** 68,600.00

<u>Prepared by</u>	<u>Checked by</u>	<u>Certified by</u> 
<u>Authorized by (either One should be signed)</u>		<u>Treasurer / Finance Manager</u>
<u>President</u>	<u>Secretary General</u>	

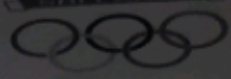
Received the above Cheque / Cash of .....only  
 Name : .....  
 ID No: ..... Date & Signature





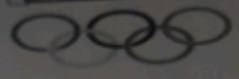
NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V / NO :	
NAME & ADDRESS OF THE PAYEE		CASH.		DATE :	19/06/2019
CHEQUE DRWAN IN FAVOUR OF		CASH		BANK :	PB
				CHQ NO :	018745
<b>DESCRIPTION</b>			<b>A/C Code</b>	<b>Amount</b>	
Photographic Coverage - Transport & Accommodation Charges - OLYMPIC Day Run 2019			9830	60,000.00	
Amounts in Word: <b>**Sixty Thousand Only**</b>				60,000.00	
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorized by (either One should be signed)</u>			<u>Certified by</u>		
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of <u>60 000</u> only					
Name : <u>Amila Gamage</u>			Date & Signature : <u>05.07.19, Amila</u>		
ID No: <u>852613378V</u>					





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V / NO :	
NAME & ADDRESS OF THE PAYEE		Twin Clothing		DATE :	15/11/2019
CHEQUE DRWAN IN FAVOUR OF		Twin Clothing (pvt)Ltd		BANK :	PB
				CHQ NO :	607163
DESCRIPTION			A/C Code	Amount	
Purchase - Printed T shirt - 150 no's - Olympic Day Run 2019			5100	67,500.00	
Amounts in Word: **Sixty Seven Thousand Five Hundred Only**				67,500.00	
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorized by (either One should be signed)</u>			<u>Certified by</u>		
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of .....only					
Name : <u>Nalaka</u>			Date & Signature :  2019/11/18		
ID No: <u>8512006251</u>					





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V / NO :	
NAME & ADDRESS OF THE PAYEE		Darshana Renters		DATE :	27/06/2019
CHEQUE DRWAN IN FAVOUR OF		Darshana Renters		BANK :	PB
				CHQ NO :	018767
<b>DESCRIPTION</b>			<b>A/C Code</b>	<b>Amount</b>	
Purchase - Canopies , Parable Tents , Plastic Chairs - Olympic Day Run 2019			5100	220,300.00	
Amounts in Word: <b>**Two Hundred Twenty Thousand Three Hundred Only**</b>				220,300.00	
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorized by (either One should be signed)</u>					
				<u>Certified by</u>	
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of .....only					
Name : .....					
ID No: ..... Date & Signature					





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V /NO :	
NAME & ADDRESS OF THE PAYEE		Mizuho Bank, Ltd		DATE :	16/04/2019
CHEQUE DRAWN IN FAVOUR OF		Mizuho Bank, Ltd <b>JTB Corp</b>		BANK :	PB,
				CHQ NO :	RFC/2019/05
DESCRIPTION			A/C Code	Amount	
Official Accommodation Charges - 30% Advance Payment - TOKYO Olympic Games 2020 <b>(11,541 \$)</b>			9851	2,022,720.07	
Amounts in Word: <b>**Two Million Twenty Two Thousand Seven Hundred Twenty And Cents Seven Only**</b>				2,022,720.07	
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorized by (either One should be signed)</u>				<u>Certified by</u>	
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	

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

Name : .....

ID No: ..... Date & Signature





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b> V / NO :	
NAME & ADDRESS OF THE PAYEE		Mizuho Bank Ltd.	DATE : 20/09/2019
CHEQUE DRAWN IN FAVOUR OF		JTB Corp	BANK : PB,
			CHQ NO : RFC/2019/14

DESCRIPTION	A\C Code	Amount
Official Accommodation Charges - 2nd Advance Payment - Tokyo 2020 ( 5052\$ )	9851	919,177.80

Amounts in Word: **\*\*Nine Hundred Nineteen Thousand One Hundred Seventy Seven And Cents Eighty Only\*\***

919,177.80

<u>Prepared by</u>	<u>Checked by</u>	
<u>Authorized by (either One should be signed)</u>		<u>Certified by</u>
<u>President</u>	<u>Secretary General</u>	<u>Treasurer / Finance Manager</u>

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

Name : .....

ID No: ..... Date & Signature





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V/NO :	
NAME & ADDRESS OF THE PAYEE		Oak Ray Ella Gap Hotel (Pvt) Ltd		DATE :	25/11/2019
CHEQUE DRWAN IN FAVOUR OF		Oak Ray Ella Gap Hotel (Pvt) Ltd		BANK :	PB
				CHQ NO :	490671
<b>DESCRIPTION</b>			<b>A/C Code</b>	<b>Amount</b>	
Lunch Expenses - 70px - Particpition of National Olympic Acadmy 2019			5100	105,000.00	
Amounts in Word: <b>**One Hundred Five Thousand Only**</b>				105,000.00	
<b>Prepared by</b>		<b>Checked by</b>			
<b>Authorized by (either One should be signed)</b>			<b>Certified by</b>		
<b>President</b>		<b>Secretary General</b>		<b>Treasurer / Finance Manager</b>	
Received the above Cheque / Cash of ..... only					
Name : .....					
ID No: .....					
Date & Signature					



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V/NO :	
NAME & ADDRESS OF THE PAYEE		Gemunu Watch		DATE :	27/11/2019
CHEQUE DRWAN IN FAVOUR OF		Officers Mess 1 Gw		BANK :	PB
				CHQ NO :	490673
DESCRIPTION			A/C Code	Amount	
Refreshment - 70 no's - 16th National Olympic Acadmy 2019			9830	493,500.00	
Amounts in Word: <b>**Four Hundred Ninety Three Thousand Five Hundred Only**</b>				493,500.00	
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorized by (either One should be signed)</u>			<u>Certified by</u>		
<u>President</u>		<u>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

"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

22 April 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 2019

Dear Sir/ Madam,

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 01<sup>st</sup> January 2019 to 31<sup>st</sup> December 2019. We hereby provide the following representations:

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

Project Name	Date	Name	Amount (LKR)	Executive Board/ General Managers' Response
9830.2 · ASMC Course 2017/18	28/02/2019	Dil's Food	65,625.00	014938 However, the supporting documents could not be traced back during the FA team's review period.
98512 · Contintl Athlete Sup.Grant 2019	31/12/2019	Fe - Handball Federation of SL	1,290,478.90	607142 However, the supporting documents could not be traced back during the FA team's review period.
98512 · Contintl Athlete Sup.Grant 2019	31/12/2019	Fe-Sri Lanka Golf Union	450,787.50	Payable – 49627 However, the supporting documents could not be traced back during the FA team's review period.

98512 · Contintl Athlete Sup.Grant 2019	31/12/2019	Fe-Sri Lanka Basketball Federation	875,854.50	Payable – 502460  However, the supporting documents could not be traced back during the FA team's review period.
98512 · Contintl Athlete Sup.Grant 2019	31/12/2019	Fe- Wushu Federation of Sri Lanka	711,054.21	Payable – 496302  However, the supporting documents could not be traced back during the FA team's review period.
9830.17 · DNSS - BASE BALL/ SOFT BALL	10/07/2019	Fe - Sri Lanka Amateur Baseball Associate	1,967,062.50	484917  However, the supporting documents could not be traced back during the FA team's review period.
9830.22 · Atelete Commission Grant	14/10/2019	Mr. Tony Campbell	235,378.00	RFC/2019/16  However, the supporting documents could not be traced back during the FA team's review period.
9830.22 · Atelete Commission Grant	05/11/2019	Colombo Swimming Club	21,768.00	607129  However, the supporting documents could not be traced back during the FA team's review period.
9830.22 · Atelete Commission Grant	29/11/2019	Colombo Swimming Club	6,692.12	Can be located in in Sport Administration Course Files  However, the supporting documents could not be traced back during the FA team's review period.
9830.15 · Sport Admin. Course 2021	01/06/2019	Fortune Entertainment (Pvt) Ltd	123,868.80	
9830.15 · Sport Admin. Course 2021	01/06/2019	Fortune Entertainment (Pvt) Ltd	113,546.40	
9830.15 · Sport Admin. Course 2021	01/06/2019	Fortune Entertainment (Pvt) Ltd	113,546.40	
9830.15 · Sport Admin. Course 2021	01/06/2019	Fortune Entertainment (Pvt) Ltd	113,546.00	
9830.15 · Sport Admin. Course 2021	19/09/2019	Dil's Food	12,000.00	
9830.15 · Sport Admin. Course 2021	19/09/2019	Dil's Food	12,000.00	
9830.15 · Sport Admin. Course 2021	19/09/2019	Fortune Entertainment (Pvt) Ltd	92,901.60	
9830.15 · Sport Admin. Course 2021	20/09/2019	Fortune Entertainment (Pvt) Ltd	92,901.60	
9830.15 · Sport Admin. Course 2021	21/09/2019	Dil's Food	12,000.00	
9830.15 · Sport Admin. Course 2021	21/09/2019	Dil's Food	12,000.00	
9830.15 · Sport Admin. Course 2021	22/09/2019	Fortune Entertainment (Pvt) Ltd	92,901.60	
9830.15 · Sport Admin. Course 2021	22/09/2019	Fortune Entertainment (Pvt) Ltd	92,901.60	



9830.15 · Sport Admin. Course 2021	30/09/2019	Reimbursement of Petty Cash	840.00	
9830.15 · Sport Admin. Course 2021	24/10/2019	Fortune Entertainment (Pvt) Ltd	10,000.00	
9830.15 · Sport Admin. Course 2021	25/10/2019	Fortune Entertainment (Pvt) Ltd	10,000.00	
9830.15 · Sport Admin. Course 2021	26/10/2019	Fortune Entertainment (Pvt) Ltd	10,000.00	
9830.15 · Sport Admin. Course 2021	31/12/2019	Ms Hiruni Munasinghe	60,000.00	
9830.14 · Olympic Day Run 2019	18/06/2019	CASH.	3,670.00	
9830.14 · Olympic Day Run 2019	05/07/2019	CASH.	640.00	The supporting documents could not be traced back as at 22.04.2026
98502.1 · Scholarship - Athletes Tokyo 2040	10/07/2019	Mrs. H D Vidusha Lakshani	477,442.00	Available and submitted to the Forensic Audit Team.
98502.1 · Scholarship - Athletes Tokyo 2051	23/12/2019	Mr. R. Chamara Nuwan Dharmawardhana	362,760.00	Available and submitted to the Forensic Audit Team.
9830.21 · National Course Directors 2019	24/10/2019	Fortune Entertainment (Pvt) Ltd	45,900.00	Available and submitted to the Forensic Audit Team.
9830.21 · National Course Directors 2019	24/10/2019	Fortune Entertainment (Pvt) Ltd	1,316.11	Available and submitted to the Forensic Audit Team.
9830.21 · National Course Directors 2019	25/10/2019	Fortune Entertainment (Pvt) Ltd	45,900.00	Available and submitted to the Forensic Audit Team.
9830.21 · National Course Directors 2019	25/10/2019	Fortune Entertainment (Pvt) Ltd	1,316.11	Available and submitted to the Forensic Audit Team.
9830.21 · National Course Directors 2019	26/10/2019	Fortune Entertainment (Pvt) Ltd	32,400.00	Available and submitted to the Forensic Audit Team.
9830.21 · National Course Directors 2019	26/10/2019	Fortune Entertainment (Pvt) Ltd	929.02	Available and submitted to the Forensic Audit Team.
9830.19 · National Olympic Academy 2019	01/12/2019	The Quality Printers	92,500.00	Available and submitted to the Forensic Audit Team.
9830.19 · National Olympic Academy 2019	30/12/2019	Twin Clothing	152,500.00	Available and submitted to the Forensic Audit Team.
9830.19 · National Olympic Academy 2019	31/12/2019	Pilot Stationers Pte Ltd	26,307.85	Available and submitted to the Forensic Audit Team.
9830.19 · National Olympic Academy 2019	31/12/2019	Ms.Chalani Rekha	150,000.00	Available and submitted to the Forensic Audit Team.
98510 · Tokyo Olympic 2020 - Expenses	15/10/2019	People's Insurance PLC	3,827.81	Available and submitted to the Forensic Audit Team.
98510 · Tokyo Olympic 2020 - Expenses	15/10/2019	People's Insurance PLC	3,827.81	Available and submitted to the Forensic Audit Team.
98511 · South Asian Games – 2031	26/11/2019	Opnim Productions	75,000.00	Available and submitted to the Forensic Audit Team.
98511 · South Asian Games – 2042	30/11/2019	Kangaroo BUDGET METER Taxi	125,453.74	Available and submitted to the Forensic Audit Team.
98511 · South Asian Games – 2045	01/12/2019	Maliban Trades	120,000.00	Available and submitted to the Forensic Audit Team.
98511 · South Asian Games – 2047	31/12/2019	Hemas Travels (Pvt) Ltd	15,600.00	Available and submitted to the Forensic Audit Team.



98511 · South Asian Games – 2048	31/12/2019	Fairfirst Insurance Limited	16,284.93	Available and submitted to the Forensic Audit Team.
98511 · South Asian Games – 2049	31/12/2019	Fairfirst Insurance Limited	2,332.99	Available and submitted to the Forensic Audit Team.
98511 · South Asian Games - 2050	31/12/2019	Hemas Travels (Pvt) Ltd	786,600.00	The supporting documents could not be traced back as at 22.04.2026
98511 · South Asian Games - 2051	31/12/2019	Hemas Travels (Pvt) Ltd	227,300.00	The supporting documents could not be traced back as at 22.04.2026
98511 · South Asian Games - 2052	31/12/2019	Hemas Travels (Pvt) Ltd	79,600.00	The supporting documents could not be traced back as at 22.04.2026
98511 · South Asian Games - 2053	31/12/2019	Fairfirst Insurance Limited	8,190.58	The supporting documents could not be traced back as at 22.04.2026
98511 · South Asian Games - 2054	31/12/2019	Fairfirst Insurance Limited	2,332.99	The supporting documents could not be traced back as at 22.04.2026
98511 · South Asian Games - 2055	31/12/2019	Fairfirst Insurance Limited	4,700.03	The supporting documents could not be traced back as at 22.04.2026
98511 · South Asian Games - 2058	31/12/2019	Maxwell de Silva.	72,652.00	The supporting documents could not be traced back as at 22.04.2026
9830.20 · ATTU'S Projects Table Tennis	12/10/2019	Githmi Sport Goods	75,000.00	Available and submitted to the Forensic Audit Team.
9830.18 · Adv. Sport Mag.Course 2019/2020	17/08/2019	Fortune Entertainment (Pvt) Ltd	73,547.10	The supporting documents could not be traced back as at 22.04.2026
9830.18 · Adv. Sport Mag.Course 2019/2020	18/08/2019	Fortune Entertainment (Pvt) Ltd	73,547.10	The supporting documents could not be traced back as at 22.04.2026
9830.18 · Adv. Sport Mag.Course 2019/2020	01/12/2019	Laya Leisure	266,538.26	The supporting documents could not be traced back as at 22.04.2026
9830.18 · Adv. Sport Mag.Course 2019/2020	18/12/2019	Twin Clothing	25,725.00	The supporting documents could not be traced back as at 22.04.2026
9830.18 · Adv. Sport Mag.Course 2019/2020	31/12/2019	Maliban Trades	105,000.00	The supporting documents could not be traced back as at 22.04.2026
9830.16 · Coral Replantation & Beach Cleaning	18/06/2019	Twin Clothing	330,000.00	Available and submitted to the Forensic Audit Team.
Member federation annual grant		Fe- National Association for Climbing and	200,000.00	Available and submitted to the Forensic Audit Team.
		Fe - Surfing Federation of Sri Lanka	200,000.00	The supporting documents could not be traced back as at 22.04.2026
		Modern Pentathlon Federation	200,000.00	Available and submitted to the Forensic Audit Team.
		Fe-Handball Federation of SL	250,000.00	The supporting documents could not be traced back as at 22.04.2026
		Fe-Sri Lanka Archery Association	200,000.00	Available and submitted to the Forensic Audit Team.
<b>Total</b>			<b>11,536,296.16</b>	



## 2. Supporting details relevant to following receipts

Activity	Date	Description	Amount	Executive Board/ General Managers' Response
Top IX Programme	10/12/2019	TOP IX Programme- Third Settlement	5,439,000.00	Management notes that there were no separate records kept of Top IX fund utilization.

## 3. Responses from Responsible Parties

Following are the responses from the Management for the explanations provided by the responsible parties.

Responsible Party	Executive Board/ General Manager comments regarding the responses
Mr. Suresh Subramaniam (President)	The explanation provided has been comprehensive and has addressed the matters raised with sufficient clarity. Management acknowledges his detailed response and accepts the explanations provided.
Mr. Maxwell de Silva (Secretary General)	<p><b>Item 5:</b> Management notes that financial documentation and related records fall under the responsibility of the Treasurer, while the Secretary General is responsible for policy matters. This functional distinction is acknowledged.</p> <p><b>All Other Items:</b> While it is acknowledged that operational and financial processes involve multiple office bearers, Management respectfully notes that the office of the Secretary General, by virtue of the Constitution and established practice, carries defined responsibilities in respect of administration and oversight. Such responsibilities are not subject to blanket exemption by reason of delegation or internal administrative arrangements. Accordingly, the importance of maintaining appropriate governance, supervision, and accountability in line with these responsibilities is emphasized.</p>
Mr. Senaka Ranasinghe (Treasurer)	The correspondence issued was returned, and the address used was based on bank records available for 2019.
Mr. Dinesh Krishantha (Accountant)	No response received.
Mr. Yuresh Madhuranga (Assistant Accountant)	No response received.

## 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	Document without a signature on the physical copy was available and submitted.
Meeting minutes, board resolutions	Available and submitted
Confirmation of remittances received from the IOC and OCA for the year 2017	Provided directly by IOC and OCA



## 5. Bank Accounts Information

We confirm the banking details applicable during 2019 as follows:

- Number of bank accounts maintained -

Name of the Bank	Bank Account Number
Commercial Bank of Ceylon PLC - S / A	2030015723
Commercial Bank of Ceylon PLC - C/A	1030006065
Nations Trust Bank - C/A	11100011986
Peoples Bank - C / A	167-1-001-8-0002036
Peoples Bank - S/A	167-2-001-6-0002036
Peoples Bank - RFC A/C	796-4-022-1-0004580
PB -Townhall - Magazine C /A	167-1-002-7-0002036

## 6. Executive Committee Composition - Year 2019

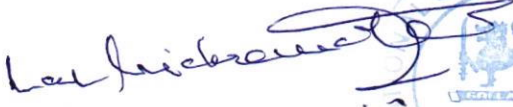
1. Mr. Suresh Subramaniam - President
2. Mr. Maxwell de Silva - Secretary General
3. Wing. Commander (Rtd) Chandana Liyanage - Asst. Secretary
4. Mr. Joseph Kenny - Vice President
5. Mr. Asanga Seneviratne - Vice President
6. Mr. Sumith Edirisinghe - Vice President
7. Maj. Gen (Rtd) Palitha Fernando - Vice President (suspended due to an inquiry; Date/Month suspension is unverified)
8. Mr. Senaka Ranasighe - Treasurer
9. Mr. Nishantha Jayasinghe - Asst. Treasurer
10. Mr. Chanaka Hashanatha - Committee Member
11. Mr. Ajith Rhamel - Committee Member
12. Mr. Fazil Hussain - Committee Member
13. Maj. Gen. Dampath Fernando - Committee Member (Subject to ratification at the AGM, as per the minute of the 12th EB meeting held on 13th December 2019)

## 7. Cheque Signing Authority - Year 2019

- Required signing combinations: **Joint signatories (President OR Secretary and Treasurer)**

Name	Designation of the authorized signatories
Suresh Subramaniam	President
Gamini Jayasinghe	Treasurer – February 2019 onwards
Senaka Ranasighe	Treasurer – Until February 2019
Maxwell de Silva	Secretary

Thank you.

  
**Lal Wickrematunge,**  
**General Manager,**  
**National Olympic Committee of Sri Lanka.**



**B. H. JAYANTHA JAYAWEERA**

ATTORNEY AT LAW, NOTARY PUBLIC, COMMISSIONER OATH AND  
COMPANY SECRETARY,  
" SRI JAYA " DANGAHAVILA,  
KARANDENIYA.  
Tel -077-7730250

15<sup>th</sup> April 2026.

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

Dear Sir,

**RE: REQUEST FOR FINAL CLARIFICATIONS AND WRITTEN  
SUBMISSIONS – FORENSIC AUDIT FOR THE FINANCIAL YEAR 2019**

Your letter dated 27.03.2026 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:

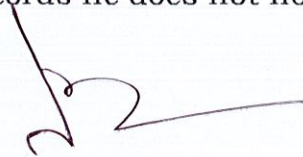
On 30.03.2026, my client received your said letter dated 27.03.2026, together with the letter dated 25.03.2026 titled '*Forensic Investigation for the Financial Year 2019 – National Olympic Committee of Sri Lanka*' prepared by Moore Consulting (Pvt) Ltd, and Annexure 1 thereto.

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

- (i) you would very well know that in the financial year of 2019, my client held the position of Secretary General of the National Olympic Committee of Sri Lanka [NOCSL], and this has been so indicated in your letter itself;
- (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 2019 were signed by my client;
- (iv) Mr. Surendran Subramaniam was the President of the NOCSL for the financial year of 2019;
- (v) the signatories for all cheques and vouchers were the then President and the then Treasurer only;
- (vi) further, for the financial year of 2019, 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, most of the purported matters as raised by Moore Consulting (Pvt) Ltd, have not been raised as concerns/queries;
- (vii) 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 most of the purported matters as now raised by Moore Consulting (Pvt) Ltd, in late March 2026, there arise reasonable and serious doubts as to whether those 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);
- (viii) 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;
- (ix) 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 2019, which benefit Moore Consulting (Pvt) Ltd does not enjoy;
- (x) 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 now have access, but you in fact do;



- (xi) 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;
- (xii) 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.

Item 5 –

My client wishes only to reiterate that this is an OS-funded project, and therefore, all relevant documents, including the submissions made to OS, the submissions made to the independent audit firm appointed by OS, and all responses, ought to be available at the NOCSL offices. My client therefore requests that you make all such documentation 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

 3



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 27.03.2026.

Yours faithfully,



**B.H. JAYANTHA JAYAWEERA**  
Attorney-at-Law, Notary Public,  
Commissioner of Oaths & Company Secretary  
Dangahawila, Karadeniya.  
Tel: 077-7730250

B. H. Jayantha Jayaweera  
Attorney-at-Law

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.



## Sugeesha Chandraweera

---

**From:** Sugeesha Chandraweera  
**Sent:** Monday, April 20, 2026 10:40 AM  
**To:** Fahra Fuwais  
**Subject:** FW: Response to audit query.

Sugeesha Chandraweera  
MOORE CONSULTING (PVT) LTD



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

T : +94-11-2505516-17  
F : +94-11-2505518  
M : +94-71-6044445

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

---

**From:** Sugeesha Chandraweera  
**Sent:** Friday, April 10, 2026 5:02 PM  
**To:** Fahra Fuwais <[fahra@moorestephens.lk](mailto:fahra@moorestephens.lk)>  
**Subject:** FW: Response to audit query.

Sugeesha Chandraweera  
MOORE CONSULTING (PVT) LTD



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

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F : +94-11-2505518  
M : +94-71-6044445

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



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**From:** NOC Sri Lanka Audit <[audit@olympic.lk](mailto:audit@olympic.lk)>  
**Sent:** Thursday, April 9, 2026 7:28 PM  
**To:** Sugeesha Chandraweera <[sugeesha@moorestephens.lk](mailto:sugeesha@moorestephens.lk)>  
**Cc:** Lakshman Athukorala <[slathukorala@outlook.com](mailto:slathukorala@outlook.com)>; [saliya.j@hotmail.com](mailto:saliya.j@hotmail.com); [yogi2257@gmail.com](mailto:yogi2257@gmail.com); NOC Sri Lanka General Manager <[gm@olympic.lk](mailto:gm@olympic.lk)>; prithi perera <[prithipee@yahoo.com](mailto:prithipee@yahoo.com)>; NOC Sri Lanka Secretary General <[secgen@olympic.lk](mailto:secgen@olympic.lk)>; Suresh Subramaniam <[sureshsub73@gmail.com](mailto:sureshsub73@gmail.com)>; Nishani Perera <[nishani@moorestephens.lk](mailto:nishani@moorestephens.lk)>; Tishan Subasinghe <[tishan@moorestephens.lk](mailto:tishan@moorestephens.lk)>  
**Subject:** Fwd: Response to audit query.

Dear Sugeesha,

Forwarding FYR.

Thank you.

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

From: **Suresh Subramaniam** <[sureshsub73@gmail.com](mailto:sureshsub73@gmail.com)>

Date: Thu, 9 Apr 2026 at 17:02

Subject: Response to audit query.

To: Yashodara Dunuwille <[ydunuwille@gmail.com](mailto:ydunuwille@gmail.com)>, Prithi Perera Canoeing <[treasurer@olympic.lk](mailto:treasurer@olympic.lk)>

Sent from my iPhone

9th April 2026,

Mr. Prithiviraj Perera  
Treasurer  
National Olympic Committee of Sri Lanka

Dear Mr. Perera,

**Response to Request for Clarifications and Written Submissions – Forensic Audit (Financial Years 2018 - 2021)**

I refer to your letters dated 24<sup>th</sup>, 27<sup>th</sup>, 30<sup>th</sup> March 2026, 02<sup>nd</sup> April 2026 and 06<sup>th</sup> April 2026 enclosing the final draft forensic audit reports compiled by the auditors in respect of the financial years 2018 - 2022 and inviting my comments thereon.

At the outset, I wish to place on record that I assumed office as President of the Executive Board following my election in or about February 2018. At the time I took office, I observed that there were no proper or structured procedures and protocols in place, particularly in relation to financial management and procurement processes.

In an effort to address these deficiencies, I took steps to commission audits for the financial years 2013, 2014, 2015, and 2016. These measures were intended to bring greater transparency and accountability to the financial affairs of the National Olympic Committee of Sri Lanka (“NOCSL”) which previously had not been implemented.

It is also pertinent to note that the implementation of proper procedures and governance protocols was undertaken gradually, particularly following the receipt of the reports issued by the Auditor General. These reports provided a necessary framework and guidance for strengthening internal controls and administrative practices which the NOCSL sought to incorporate gradually.



Specifically, Articles 17(3) and (5) of the NOCSL Constitution define the duties and responsibilities of the Secretary General and Treasurer. Therefore, pursuant to Articles 17(3) and (5) of the NOCSL Constitution a duty is cast on the Secretary General and Treasurer of the NOCSL to *inter alia* ensure that contemporaneous records of all documentation pertaining to finances are meticulously maintained. During the periods in question, it is no secret that the Secretary General and Treasurer at the time were acting in connivance and in furtherance of their own interests. Hence, I must state that during my tenure, I was not privy to the transacting of certain matters particularly in relation to matters of procurement and finances. I had reason to believe that certain information and activities were not being fully disclosed to me, and that decisions were, at times, being taken (*by certain errant office bearers*) without adherence to proper due diligence or established governance standards.

In this context, I encountered resistance from the said office bearers when I raised concerns and called for greater transparency, including the commissioning of a forensic audit. It was in light of these concerns and suspicions namely, that material information was being withheld and that proper procedures were not consistently followed that I took steps to initiate the present forensic audit.

*"I offered to make the payment for the purchase of the Noritake Items using my credit card on behalf of Captain Al Mussalam, the DG OCA whose credit card had encountered a technical issue at the paying counter. This sum was subsequently reimbursed to me by the NOC, but, the said sum was returned by me to the NOCSL upon being informed of issues in connection with the said reimbursement made by the NOCSL to me."* As regards this particular incident, I have been cleared of any wrongdoing by the Ethics Committee in its Decision dated 27<sup>th</sup> February 2024.

I trust that the above clarifies my position in relation to the matters arising from the financial years 2018 to 2022.

I reserve the right to make further submissions, if necessary, upon a more detailed consideration of the contents of the report.

Yours faithfully,

Suresh



## Sugeesha Chandraweera

---

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

Dear Mr. Chandraweera,

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

Kind regards,  
Angela

---

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

Dear Mr. Oliver

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

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

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

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

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



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

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F : +94-11-2505518

M : +94-71-6044445

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---

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

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

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

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

Kind Regards,

Nishani Perera

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

Partner

MOORE AIYAR

Director

MOORE CONSULTING (PVT) LTD



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# MOORE AMBASSADOR

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

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

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

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

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

Dear Auditors,

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

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

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

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

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

Best regards,

**Oliver Rosset**  
Financial Planning and Analysis Manager

Olympic Solidarity

## International Olympic Committee

Château de Vidy  
1007 Lausanne  
Switzerland

Tel. +41 (0)21 621 69 33

Fax. +41(0)21 621 63 63

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

International Olympic Committee  
Maison Olympique, 1007 Lausanne, Switzerland



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

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

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

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

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

**Dear Mr. Poivey,**

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

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

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

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

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

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

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

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

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

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

Thank you once again for your support!

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

Dear Secretary General, dear Yasodara,

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

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

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

Thank you for your understanding and collaboration.

With kind regards,

Jérôme

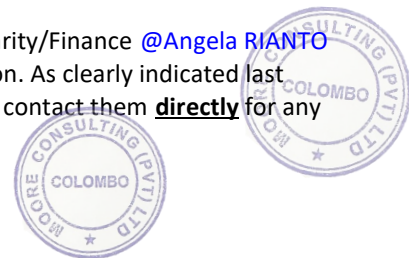
-----  
**Jérôme POIVEY**

Associate Director, Institutional and Governance Services  
NOC Relations Department

Tel. +41 21 621 6953

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

INTERNATIONAL OLYMPIC COMMITTEE



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Please consider the environment before printing this e-mail.

**From:** NOC Sri Lanka Audit  
<audit@olympic.org>



[pic.lk](#)>

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

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

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

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

Dear Mr. Poivey,

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

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

Your timely cooperation and support are highly appreciated.

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

Thank you very much for your kind attention!

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

Dear Mr. Poivey,

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

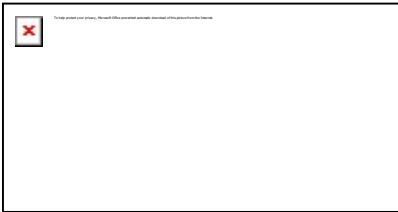
For your convenience and ease of reference, I have attached both letters to this email as well.

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

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

Thank you very much for your time and attention!

**Kind Regards,**



Yasodara Dunuwille Koralege  
Coordinator - Audit Committee  
NOC/CGA Sri Lanka

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

--

**Kind Regards,**



Yasodara Dunuwille Koralege  
Coordinator - Audit Committee  
NOC/CGA Sri Lanka

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



--



**Kind Regards,**

## Annexure 7

### Documentation Gaps — Forensic Investigation FY 2019

#### 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 2019. 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 28<sup>th</sup> August 2020.

No.	Documentation Gap	Moore Investigation	Auditor General's Report
1	Donor Policies, Financial Policies & Guidelines <i>Not made available for the year 2019; review limited to GL records and available supporting documents only.</i>	X	—
2	Complete List of Activity Expenses for 2019 <i>Not provided; investigation limited to GL information only — completeness of funds could not be confirmed.</i>	X	—
3	Budgets for 2019 <i>Finance department confirmed no budgets were maintained for 2015, 2016, 2017 &amp; 2019 financial planning and alignment could not be assessed.</i>	X	—
4	Payment Vouchers — Missing from files (multiple transactions) <i>Significant deficiencies in supporting documents limiting verification of transactions totaling LKR 8,779,697.79 (18.22% of total fund utilization).</i>	X	—
5	Donor / Fund Receipt Confirmations <i>No supporting confirmation of funds disbursement of TOP IX program</i>	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



ශ්‍රී ලංකා ඔලිම්පික් කමිටුව වෛභාවික විගණන සම්මුඛ පරීක්ෂණ මිනිත්තු

දිනය: 2026.03.24

ස්ථානය: ඔලිම්පික් කමිටුව

සම්මුඛ පරීක්ෂකයින්:

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

ප්‍රභාණි නිමංසා, විධායක, මුවර් කන්සල්ටින් (පුද්) සමාගම

සම්මුඛ පරීක්ෂක: ජයතුන්ගගේ යුරේශ් මදුරංග

ජාතික හැඳුනුම්පත් අංකය: 198826200298

වෛභාවික විගණනයට අදාළ තොරතුරු එක්රැස් කිරීම මෙම සම්මුඛ සාකච්ඡාවේ අරමුණ විය.

මුලදී මුවර් කන්සල්ටින් (පුද්) සමාගම වෙතින් සහභාගී සුගීෂ වන්දුච්චරි වූ විසින් යුරේශ් මහතා හඳුන්වා දුන් අතර සම්මුඛ පරීක්ෂණයේ අරමුණ තොරතුරු රැස් කිරීම බව පැහැදිලි කරන ලදී.

ප්‍රශ්නය - යුරේශ් මුලින්ම කියන්නකො ඔයාගෙ සම්පූර්ණ නම ?

පිළිතුර - ජයතුන්ගගේ යුරේශ් මදුරංග

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

පිළිතුර - 2016/01/01 ,Account Assistant

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

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



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

පිළිතුර - 2024 වෙනකම්ම

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

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

ප්‍රශ්නය -Reconciliation එක හදන එක?

පිළිතුර - ඔව්.

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

පිළිතුර - Payment එකට එනවා Admin එකෙන් එනවා,ඒ project වලට payment කරන අය ඉන්නවානෙ.එතකොට එයාලගෙන් තමයි එන්නේ,ඒ project එකට අදාල documents එන්නේ admin එකෙන් ,documents 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 හැදුවේ?

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 යුරේෂ් 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.අපේ 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 අපේ 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 තිබ්බේත් නෑ.අර පල්ලෙහා cupboard ටික හම්බුනෙන් 2023 දී.

ප්‍රශ්නය - එතකොට ඊට කලින් කොහොමද?

පිළිතුර - කලින් cardboard box වල දාලා stores වල තිබ්බා

ප්‍රශ්නය - තව පොඩි 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?

පිළිතුර - ඔව් සමහර වෙලාවට එකක් වෙන්න පුලුවන් cheque එක voucher set එකක් යවනකොට sign කරන එක miss වෙන්න 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 secotary General හැබැයි එයාම sign කරලා තියනවාද check වල??

පිළිතුර - ඔව්.



ප්‍රශ්නය - Sectory ට තිබියදී cheque signing power එක?

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

ප්‍රශ්නය - එකකොට constitution එකේ විදිහට check signing authority එකක් නෑ නේද sectory General ට ,voucher එක sign කරන කෙනාම confirm කරන්න පුලුවන් ද check එකක් ගත්තාම?

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

ප්‍රශ්නය - President හෝ vice president කියල 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?

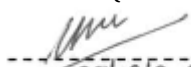
ප්‍රශ්නය - ඒ කියන්නේ vice president approver විදිහට ඉන්නවා නම් check එක sign කරන්නේ ?

පිළිතුර - President හෝ secretary දෙන්නගෙන් එක්කෙනෙක්.

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

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

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

  
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25/03/2026

ජේ.යූ. මධුරංග



ශ්‍රී ලංකා ඔලිම්පික් කමිටුව වෛභාවික විගණන සම්මුඛ පරීක්ෂණ මිනිත්තු

දිනය: 2026.03.24

ස්ථානය: ඔලිම්පික් කමිටුව

සම්මුඛ පරීක්ෂකයින්:

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

ප්‍රභාෂි නිමංසා , විධායක, මුවර් කන්සල්ටින් (පුද්) සමාගම

සම්මුඛ පරීක්ෂක: හින්කෙන්ද මුදියන්සේලාගේ දිනේෂ් ක්‍රිෂාන්ත

ජාතික හැඳුනුම්පත් අංකය: 197134903376

වෛභාවික විගණනයට අදාළ තොරතුරු එක්රැස් කිරීම මෙම සම්මුඛ සාකච්ඡාවේ අරමුණ විය.

මුලදී මුවර් කන්සල්ටින් (පුද්) සමාගම වෙතින් සහභාගී සුගීෂ වන්දුච්චි විසින් දිනේශ් මහතා හඳුන්වා දුන් අතර සම්මුඛ පරීක්ෂණයේ අරමුණ තොරතුරු රැස් කිරීම බව පැහැදිලි කරන ලදී.

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

පිළිතුර - 2012 ජුනි

ප්‍රශ්නය - මොන position එකෙන්ද වුනෙ?

පිළිතුර - Assistant Accountant

ප්‍රශ්නය - එතකොට එක එක අවුරැදු ගත්තාම, 2012 අපිට අවශ්‍ය නෑ, 2015 ඉදන් 2024 වෙනකම් මොන තනතුරු වලද හිටියෙ කියලා 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 හිටියෙ Accountant විදියටද? Assistant accountant විදියටද?

පිළිතුර - Accountant විදියට

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

පිළිතුර - අතුල ජයලාල්



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

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

ප්‍රශ්නය - එතකොට annual reports හදන එකත් කලාද?

පිළිතුර - ඔව් , system එකේ

ප්‍රශ්නය - Quick book එකද පාවිච්චි කලේ?

පිළිතුර - ඔව් ,

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

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

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

පිළිතුර - සාමාන්‍යයෙන් පළවෙනි අවුරුද්දේද 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 අවුරුද්දේද 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 තියෙන්නෙ, මේකෙ ලොකුම roll එක කරන්නෙ project officer ,අපි accounts කලාට budget එක ගිහිල්ලා project එක submit කරනකම්ම,main role එකක් ලොකු idea එකක් මේක ,activity එක සම්බන්දව මොනාහරි ඇහුවොත් දන්නෙ project officer, හිතන්නකො කවදද report කරන්නෙ,payment කරන්නෙ ඔක්කොම එයා තමයි දන්නෙ, project details දන්නෙ එයා තමයි.

සාමාන්‍යයෙන් අපි දන්නවා, payment එක එන විදිය quotation call කරනවද, ඒ rule එක, project එකේ ඔක්කොම දන්නෙ 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 වගෙ

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 යන්න ,මේක දෙන්න කියලා එයා තමයි responsible වෙන්න,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 කවුරු ගාවද තියෙන්නෙ?

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

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

ජන්දයක් තියන්න 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 ඕනනෙ , ඒ වගේ office bearers team එක තමයි දිගටම හිටියෙ, ඒකට IOC approval එක තිබුනා. Meeting තියලා 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 - එතකොට cheque එක sign කරන්නේ?

පිළිතුර - president

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

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

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

පිළිතුර - ඔව් , either පාවිත් නියනවා බලන්නකො constitution එකේ.

ප්‍රශ්නය - 2015 constitution එකේ නෑ නේද?

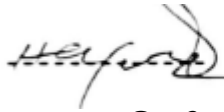
පිළිතුර - කලින් එකෙන් තිබ්බා , with treasure, treasure mandatory, either අර දෙන්නගෙන් එක්කෙනෙක් පුලුවන් , නමුත් ඒක බැංකුවට දීල තිබ්බෙ නෑ,



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. ක්‍රිෂාන්ත

