

FORENSIC INVESTIGATION FINANCIAL YEAR – 2020 NATIONAL OLYMPIC COMMITTEE OF SRI LANKA

Presented By: Moore Consulting (Pvt) Ltd





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24th 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 -2020

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

The Management of National Olympic Committee of Sri Lanka has requested an investigation into the funds received from the International Olympic Committee and the Olympic Council of Asia, and their subsequent utilization during the period from 2015 to 2024. This investigation was undertaken to ensure transparency and accountability in the management of funds received by the National Olympic Committee. Further, the independent forensic investigation aimed to examine utilization of funds, identify any irregularities, and provide recommendations to strengthen financial governance. However, as the investigation relates to the financial year 2020, 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 2020, while the subsequent years will be addressed in separate reports.

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

Yours Sincerely,

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

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

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

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

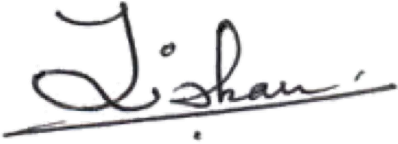





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INSPECTION TEAM

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



REPORTING SCHEDULE

Task	Period of completion
LOE signed by Moore Consulting (Pvt) Ltd	29 th May 2025
LOE signed by National Olympic Committee of Sri Lanka	05 th June 2025
Initial Document Collection	21 st December 2025 – 31 st December 2025
Conducting field works	01 st January 2026 – 30 th January 2026
Analysis of the information and identified the observations	31 st January 2026 – 15 th February 2026
Subsequent Document Collection	16 th February 2026 – 25 th February 2026
Preparation and Review of the Draft report	26 th February 2026 – 18 th February 2026
Issue of Draft report	26 th 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	27 th March 2026 – 22 rd April 2026
Final Report Released to the Management	24 th 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 - 2020

- ❖ Verified the accuracy and completeness of all funds received from the IOC and OCA over the period from 01st January 2020 to 31st December 2020, tracing receipts against bank statements, official communications, and grant agreements. We obtained fund transfer details independently from IOC and OCA as an additional procedure to ensure that all fund transfers have been accounted properly in the ledgers of NOCSL.
- ❖ Investigated and audited the expenditure of these funds to ensure alignment with intended purposes and adherence to NOCSL and donor policies, assessing the authenticity, approval process, and supporting documentation of expenses.
- ❖ Highlight any discrepancies, irregularities, or instances of non-compliance in the financial management processes.
- ❖ Provide actionable recommendations to enhance financial governance and controls.

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



ABBREVIATION

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

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



EXECUTIVE SUMMARY

The National Olympic Committee of Sri Lanka (NOCSL) commissioned a forensic investigation to ensure transparency and accountability in the management of funds received from the International Olympic Committee (IOC) and the Olympic Council of Asia (OCA) for the period from January 1, 2015, to December 31, 2024. As the 03rd 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 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 2020, the National Olympic Committee of Sri Lanka managed a diverse portfolio of Olympic related programs and Development initiatives, with total receipts amounting to **LKR 84,377,900.83 (USD 455,346.91)**. These funds included LKR 40,752,077.93 (USD 220,521.91) received from the International Olympic Committee and LKR 43,625,822.90 (USD 234,825) from Olympic Council of Asia, for various project expenditures. To substantiate the above figures, independent third-party confirmations were obtained from the International Olympic Committee (IOC) and the Olympic Council of Asia (OCA) in respect of funds remitted to NOCSL. The total funds confirmed by the OCA are consistent with the amounts reported in the audited financial statements.

However, a discrepancy was identified in relation to funds received from the IOC. The IOC has confirmed total remittance amounting to USD 419,635, whereas the general ledger reflects receipts of USD 220,522 resulting in a variance of USD 199,113. Based on representations obtained from the IOC, this variance is attributable to payments made directly to third parties by IOC. Please refer annexure 5 for IOC confirmation.



As per the audited financial statements as of 31st December 2020 and the general ledger accounts for the year 2020, the total expenses for the financial year 2020 from the funds received from IOC and OCA in 2020 is amounted to LKR 54,444,083.30. We have checked total of 231 payment vouchers during the investigation.

Please refer Annexure 02 for the List of receipts and List of expenses for the Financial Year 2020.

As the first step of the 2020 investigation, we reviewed the disbursement of the remaining funds received from the IOC and OCA during the 2015 to 2019 financial years. Accordingly, the reconciliation of the total fund disbursements made in 2020 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		
C/F funds to 2020	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		
C/F 2016 funds to 2020	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		
C/F 2017 funds to 2020	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	(2,079,851.50)		
C/F 2018 funds to 2020	11,253,324.43		
Total funds received in 2019	67,817,591.60		
Total funds disbursed in 2019	(46,088,620.46)		
C/F funds to 2020	21,728,971.14		
2019 funds Disbursed in 2020	(1,392,864.88)	A	1,392,864.88
C/F 2019 funds to 2020	20,336,106.26		
Total funds received in 2020	84,377,900.83		
Total funds disbursed in 2020	(53,051,218.42)	B	53,051,218.42
C/F funds to 2021	31,326,682.41		
Total Amount Disbursed in 2020		A+B	54,444,083.30
No of payment vouchers Checked – 2019			7
No of payment vouchers Checked – 2020			224

Accordingly, we have checked a total of 231 payment vouchers during the 2020 financial year, comprising, 7 vouchers from the 2019 funds and 224 vouchers from the 2020 funds, amounting to a total value of LKR 54,444,083.30



Summary of our key observations for the period from 01st January 2020 to 31st December 2020 are as follows,

No	Notable Irregularity / Procedural Laps	Quantification (LKR)	Responsible Parties
01	Absence of Payment Vouchers & supporting's in Documentation.	8,565,955.24	Please refer below table for responsible parties
02	Non-Adherence to Competitive Quotation Practices for Expenses.	250,445.32	
03	Unverified Utilization of Top IX.	5,580,000.00	
04	Discrepancies in Annual member federation grant recognition.	4,250,000.00	
05	Lack of supporting documents- Donation of Gift vouchers to National federation athletes	1,000,000.00	
06	Fund Transfers made without proper authorization	1,494,240.46	

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. Gamini Jayasinghe	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	Finding 01 - Absence of Payment Vouchers & supporting's in Documentation. Finding 02- Non-Adherence to Competitive Quotation Practices for Expenses. Finding 03 - Unverified Utilization of Top IX program funds.



		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.	Finding 04 - Discrepancies in Annual member federation grant recognition. Finding 05 - Lack of supporting documents- Donation of Gift vouchers to National federation athletes. Finding 06 - Fund Transfers made without proper authorization.
Ms.Gayani Rumeshika – Accountant	Accountant	Identified as Checker across multiple payment vouchers and Inclusion reflects procedural involvement in the checking and preparation stages only.	Finding 01 - Absence of Payment Vouchers & supporting’s in Documentation. Finding 02 - Non-Adherence to Competitive Quotation Practices for Expenses. Finding 05- Lack of supporting documents- Donation of Gift vouchers to National federation athletes
Mr. Yuresh Maduranga	Accounts Assistant	Identified as Preparer across multiple payment vouchers. Inclusion reflects procedural role in the preparation of payment documentation only.	Finding 01 - Absence of Payment Vouchers & supporting’s in Documentation. Finding 02 - Non-Adherence to Competitive Quotation Practices for Expenses. Finding 05 - Lack of supporting documents- Donation of Gift vouchers to National federation athletes

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 constitutionally liable parties by the Executive Board of NOCSL with a two weeks response period. Accordingly, the responses have been received only from Mr. Suresh Subramaniam. The response from Mr. Gamini Jayasinghe, Yuresh Maduranga and Ms. Gayani Rumeshika has not been received to the NOCSL. Responses received are mentioned in annexure 4.

Further, we conducted an interview with Mr. Yuresh Maduranga to confirm his respective role during the relevant period. Please refer annexure 8

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:

Total funds utilization as per GL records		
From the funds disbursed in 2019 from IOC and OCA		1,392,864.88
From the funds disbursed in 2020 from IOC and OCA		53,051,218.42
Total utilization		54,444,083.30
Total value not verifiable due to non-availability of supporting documents		8,565,955.24
Total value not verifiable due to non-availability of supporting documents, expressed as a percentage of the total fund utilization.		15.7%

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 20 for the detailed observation.

02. Non-Adherence to Competitive Quotation Practices for Expenses.

Our review found that the entity did not follow proper procurement guidelines during this period. Generally accepted procurement practice requires obtaining three competitive quotations. Our investigation identified one transaction with related to one voucher totaling LKR 250,445.32 occurred without obtaining three competitive quotations, deviating from generally accepted procurement practices. We further noted that the NOCSL has not introduced a procurement guideline in 2020 period.

Activity Name	Date	Expenses	Voucher no	Amount (LKR)	Prepared by	Checked by	Certified by	Authorized by
9830.18 · Adv. Sport Mag.Course 2019/2020	29.09.2020	Accommodation & Meals Charges - 7th ASMC Final Session was held 26 th , 27 th Sep 2020	427	250,445.32	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumeshika – Accountant	Mr. Gamini Jayasinghe - Treasurer	Mr.Suresh Subramaniam -President

Please refer page no 21 for the detailed observation.



03.Unverified Utilization of TOP IX Programme Funds – 2020

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 2020 amounted to LKR. 5,580,000.00 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 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.

Please refer page no 22 for the detailed observation.

04.Discrepancies in Annul Member Federation Grant Recognition

According to the audited financial statements as at 31st December 2020, inconsistencies were identified in relation to fund allocations and payments pertaining to the Hockey Federation. The total funds allocated for the year amounted to 200,000 and payments made during the year also totaled 200,000. However, despite the full utilization of the allocated funds, a balance of 200,000 has been recorded as carried forward, indicating a discrepancy.

Please refer page no 23 for the detailed observation.

05.Lack of supporting documents – Donation of Gift vouchers to National Federation Athletes

Gift vouchers value at LKR 1,000,000 were purchased from Cargils food city and distributed as a donation to 100 athletes of the National Federation. However, no supporting documents were attached to substantiate the donation. In particular the list of athletes who received the gift vouchers was not provided. The criteria used to select the beneficiaries was not documented. No evidence such as acknowledgement of receipt or distribution records was available for verification.



Activity Name	Date	Expenses	Voucher no	Amount (LKR)	Prepared by	Checked by	Certified by	Authorized by
9830.22 · Athlete Commission Grant	03/09/2020	Donation – Gift vouchers – 100 No ‘s Athletes of National Federation	370	1,000,000.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumesika – Accountant	Mr. Gamini Jayasinghe – Treasurer	Mr.Suresh Subramaniam -President

Please refer page no 24 for the detailed observation.

06.Fund Transfers made without proper authorization.

During the course of our investigation into fund utilization, it was observed that two fund transfers had been executed from residual balances of prior programmes without evidence of appropriate authorization or supporting documentation. The details of these transactions are as follows:

1. An amount of USD 5,000 (equivalent to LKR 918,969.55) was transferred to the Coral Replantation Project from balances retained under the DNSS Baseball Programme.
2. An amount of USD 3,130 (equivalent to LKR 575,274.91) was transferred to the OVEP 2020 Project from balances retained under the DNSS Baseball Programme.

No documentary evidence, including formal correspondence, donor approvals, or management authorizations, was made available to substantiate the reallocation of these funds.

Please refer page no 25 for the detailed observation.



Special Note

The Auditor General's Report on the financial statements of NOCSL for the year ended 31st December 2020 was issued on 25th November 2021. 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 2020 are not currently available or traceable. It is noteworthy that the Auditor General's Report for this period did not report any limitation of scope arising from the non-availability of supporting documents. The non-availability of these documents at the time of our investigation may therefore be attributable to the passage of time, and the record keeping practices of the organization during the intervening period. Please refer Annexure 6 for identifying the documentation gaps that we have identified. In addition, we have obtained a representation from the management on the non-availability of the documents or non-traceability of the documents due to the complex filing structure within the organization to provide for our perusal. Please Refer annexure 4.



BACKGROUND

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

Incident Overview

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

Investigation Purpose

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

As the 3rd 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 2020, which will inform the assessment of financial losses.

Our Approach

As a detailed list of remittances and expenses for 2020 was not provided, we obtained only the receipt file and an expense list from the 2020 audited accounts. However, the expense list included utilization of other donations in addition to the IOC and OCA funds. Hence, our approach was to verify the utilization of all receipts contained in the receipt file, and trace these amounts to the General Ledger (GL) records to confirm their utilization.

Further, as per the information available to us, the NOCSL has used eight (08) bank accounts for the financial period 2020. 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 – 167-4-021-3-0004580
7. Peoples Bank – 167-1003-6-000-2036
8. Nations Trust Bank - 11100011986

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

Further we requested the management to provide a management representation for the total bank accounts maintained for the period of 2020. The details were subsequently received through the management representation letter dated 22.04.2026



MAIN FINDINGS

In 2020, the National Olympic Committee of Sri Lanka managed a diverse portfolio of Olympic – related programs and Development initiatives, with total receipts amounting to LKR 84,377,900.83 (USD 455,346.91). These funds included LKR 40,752,077.93 (USD 220,521.91) received from the International Olympic Committee and LKR 43,625,822.92 (USD 234,825) from Olympic Council of Asia, for various project expenditures.

As per our calculation of 31st December 2020, the total expenses for the financial year 2020 amounted to LKR 54,444,083.30. We have checked total of 231 payment vouchers during the investigation.

Please refer Annexure 02 for the List of receipts and List of expenses for the Financial Year 2020.

01. Absence of Payment Vouchers & supporting Documentation

During the document review, it was observed that certain payment vouchers and supporting documents were not available in the files provided. Specifically, for several transactions, corresponding payment vouchers could not be located 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 payments made. The absence of these payment vouchers raises concerns regarding the completeness of financial records and may indicate potential weaknesses in the internal control processes related to financial documentation and record-keeping.

Further, during the review of the accounting records, it was noted that although certain transactions were recorded in the General Ledger (G/L), the corresponding entries lacked adequate descriptions or a clearly stated purpose. The failure to include clear descriptions in G/L postings may lead to misinterpretation of transactions, potential misclassification, and an increased risk of errors or misstatements in financial reporting.

Our investigation identified significant deficiencies in the NOCSL financial documentation for 2020, limiting the investigation’s ability to verify transactions totaling LKR 8,565,955.24 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:



Total funds utilization as per GL records		
From the funds received in 2019 from IOC and OCA		1,392,864.88
From the funds received in 2020 from IOC and OCA		53,051,218.42
Total utilization		54,444,083.30
Total value not verifiable due to non-availability of supporting documents		8,565,955.24
Total value not verifiable due to non-availability of supporting documents, expressed as a percentage of the total fund utilization.		15.7%

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.

02. 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 one expense incurred without obtaining three competitive quotations, deviating from generally accepted procurement practices. The transaction is as follows:

Activity Name	Date	Expenses	Voucher No	Amount (LKR)	Prepared by	Checked by	Certified by	Authorized by
9830.18 · Adv. Sport Mag.Course 2019/2020	29/9/2020	Accommodation & Meals Charges - 7th ASMC Final Session was held 26th, 27th Sep 2020	427	250,445.32	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumeshika – Accountant	Mr. Gamini Jayasinghe - Treasurer	Mr.Suresh Subramaniam - President



In the absence of a formal procurement policy for the 2020 financial year, the failure to obtain multiple quotations for this transaction, one voucher Amounting LKR 250,445.32 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 expenditure 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.

03.Unverified Utilization of TOP IX Programme Funds – 2020

During our investigation, it was identified that funds were received from the International Olympic Committee for the TOP IX Programme. The total funds received for the TOP Programme during 2020 amounted to LKR. 5,580,000. 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	10/12/2020	TOP IX Programme	5,580,000.00
Total			5,580,000.00

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.

04. Discrepancies in Annual Member Federation Grant Recognition

During the audit of the fund allocations and payments related to the hockey federation, the following inconsistencies were noted.

The total funds allocated for the year amounted to 200,000

Payments made during the year also totaled 200,000

Despite the full payment, the balance carried forward is recorded as 200,000

Allocated amount (LKR)	Paid amount (LKR)	Closing balance (LKR)
200,000.00	200,000.00	200,000.00

Implication:

The balance forward amount should be Zero if the allocated funds were fully disbursed. The presence of balance of a balance forward equal to the full allocation suggests an error in the recording or reporting of transactions. This discrepancy may be due to,

Failure to adjust the allocation account after payment or possible errors in the reconciliation process.

05. Lack of supporting documents – Donation of Gift vouchers to National Federation Athletes

Gift vouchers value at LKR 1,000,000 were purchased from Cargills Food City and distributed as a donation to 100 athletes of the National Federation. However, no supporting documents were attached to substantiate the donation. In particular

- The list of athletes who received the gift vouchers was not provided.
- The criteria used to select the beneficiaries was not documented.



- No evidence such as acknowledgement of receipt or distribution records was available for verification.

In meeting minutes noted (minutes of 6th Executive Board meeting held on 5th August 2020) The IOC has advised not to make cash payments to athletes and member agreed to bear the cost first and get it reimbursed from IOC. IOC -OS will not be advancing funds, they will reimburse the cost upon submission of the reports. The funds not reimbursed in 2020 period.

The voucher mentioned 100 athletes of National federation, however, the actual total number of vouchers purchased was 600 details as follows:

LKR 1,000.00 x 200 vouchers

LKR 2,000.00 x 153 vouchers

LKR 3,000.00 x 247 vouchers

Activity Name	Date	Expenses	Voucher no	Amount (LKR)	Prepared by	Checked by	Certified by	Authorized by
9830.22 · Athlete Commission Grant	03/09/2020	Donation – Gift vouchers – 100 No ‘s Athletes of National Federation	370	1,000,000.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.Gayani Rumeshika – Accountant	Mr. Gamini Jayasinghe - Treasurer	Mr.Suresh Subramaniam - President

Implication:

- There is an increased risk of misuse, misallocation or unauthorized distribution of gift vouchers.
- Absence of documented selection criteria may give rise to perceived favoritism or unfair selection.

Please refer Annexure 03 for the supporting documents.



06.Fund Transfers made without proper authorization.

In our investigation of fund utilization, it was noted that two fund transfers were made from remaining balances of prior programme without obtaining proper authorization or maintaining supporting documentation. The details are as follows; Journal voucher not attached supporting documents.

1.USD 5,000 = LKR 918,969.55 was transferred to the Coral replantation Project from balances retained under the DNSS Baseball Programme

2.USD 3,130= LKR 575,274.91 was transferred to the OVEP 2020 project using balance amounts retained from the DNSS Baseball programme.

Funds received 2019 DNSS - BASE BALL/ SOFT BALL USD (22,500)	Utilized 2019 (LKR)	Utilized 2020(LKR)	Balance (LKR)	Remark
LKR 3,934,125.00	1,967,062.50	1,392,864.88		Check paid for Baseball association
		(920,046.87)		G/L -debtor (baseball)
		918,969.55		G/L (Fund Transfer)
		575,274.91		G/L (Fund Transfer)
LKR 3,934,125.00	1,967,062.50	1,967,062.47	0.03	

For all the above transfers, no letters, donor approvals, management authorizations were available to support the reallocation of funds.

Implication:

- Lack of authorization indicates weak financial governance and internal controls over programme funds.
- There is a risk of non – compliance with donor conditions, as funds may have been utilized outside their originally approved purposes.



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 4th 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 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. Gamini Jayasinghe**

Designation / Position: Treasurer

Basis of Responsibility:

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.



Relevant Findings:

- Finding 01 - Absence of Payment Vouchers & supporting's in Documentation.
 - Finding 02- Non-Adherence to Competitive Quotation Practices for Expenses.
 - Finding 03 - Unverified Utilization of Top IX program funds.
 - Finding 04 - Discrepancies in Annual member federation grant recognition.
 - Finding 05 - Lack of supporting documents- Donation of Gift vouchers to National federation athletes.
 - Finding 06 - Fund Transfers made without proper authorization.
-
- **Ms .Gayani Rumeshika**
Designation / Position: Accountant (from 18.02.2019)
Basis of Responsibility:

Identified as Checker across multiple payment vouchers and Inclusion reflects procedural involvement in the checking and preparation stages only.

Relevant Findings:

- Finding 01 - Absence of Payment Vouchers & supporting's in Documentation.
- Finding 02 - Non-Adherence to Competitive Quotation Practices for Expenses.
- Finding 05 - Lack of supporting documents- Donation of Gift vouchers to National federation athletes



- **Mr. Yuresh Maduranga**

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

Basis of Responsibility:

Identified as Preparer across multiple payment vouchers. Inclusion reflects procedural role in the preparation of payment documentation only.

Relevant Findings:

- Finding 01 - Absence of Payment Vouchers & supporting's in Documentation.
- Finding 02 - Non-Adherence to Competitive Quotation Practices for Expenses.
- Finding 05 - Lack of supporting documents- Donation of Gift vouchers to National federation athletes



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 2020. 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 4 – management representation letter.

2. Unavailability of list of activity expenses in 2020

We were not provided with the complete list of activity expenses for the year 2020 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 2020 financial year occurred a half decade ago, the operational and financial practices in place at that time have undergone significant changes. Consequently, formulating recommendations based on these outdated practices is deemed irrelevant, as they do not reflect current organizational procedures or compliance requirements.

4. Lack of Procurement Guidelines

We have not been available for the procurement guidelines for 2020, making it challenging to verify whether expenditures followed proper procurement processes.

5. Absence of Payment Vouchers in Documentation.

The forensic investigation identified significant deficiencies in the NOCSL supporting documents for the year 2020, limiting the investigation's ability to verify transactions totaling LKR 8,565,955.24 representing 15.7 %.



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.

6. Funds distribution Policy regarding Admin subsidy and activity subsidy

No confirmation or documentation was provided by the client regarding the percentage or policy used for the allocation of administrative subsidies LKR 8,165,250 (USD 45,000) and activity subsidies LKR 18,605,347.50 (USD 99,975) during the year.

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 01st January 2015 to 31st December 2024 to ensure the transparency and accountability in the management of funds received by NOCSL.

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

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

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

Step 01 – Planning:

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

Step 02 – Data Collection and Document Review:

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

Step 03 – Verification of Receipts:

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



Step 04 – Expenditure Analysis:

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

Step 05 – Identification of Anomalies and Non-Compliance:

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

Step 06 – Stakeholder Interviews (If necessary):

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

Step 07 – Analysis and Evaluation:

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

Step 08 – Recommendations Development:

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

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



Annexure 2.1
IOC & OCA fund received in 2020 during the year

Date	Bank Name	Bank Account	Description	Amount received as Per Confirmation (USD)	Amount received as Per Confirmation (LKR)
International Olympic Committee					
07/02/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Received Payment for Sexual Harassment & Abuse Prevention Programme 75%	14,250.00	2,584,950.00
04/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Sexual Harassment & Abuse Prevention Programme	169.00	31,484.70
					2,616,434.70
13/02/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Sports Administration courses 2019	3,000.00	544,350.00
13/03/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Sports Administration course	4,010.25	738,287.03
					1,282,637.03
04/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Sports admin Course 2020 course 1	1,602.00	298,452.60
04/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Sports admin Course 2020 course 2	860.00	160,218.00
					458,670.60
13/02/2020	People's Bank	RFC A/C 167-4-021-3-0004580	NOC administration Development Administrative Subsidy 2020	45,000.00	8,165,250.00
02/03/2020	Commercial Bank	1101 · COM Bank C/A-1030006065	Air Ticket Reimbursement - Mr. Anura de Silva & Mrs. Shalomi Selvaraj	2,020.00	362,795.00
13/03/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Olympic Scholarship for Tokyo 2020 Jan- April	16,040.00	2,952,964.00
31/07/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Olympic 2020, Preparation Grant	1,442.00	267,779.40
20/11/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Olympic Scholarship for athletes "Tokyo 2020"	48,120.00	8,916,636.00
					12,137,379.40
13/03/2020	People's Bank	RFC A/C 167-4-021-3-0004580	NCD	4,125.66	759,534.01
17/03/2020	People's Bank	RFC A/C 167-4-021-3-0004580	OVEP Debeter 2020	11,250.00	2,084,062.50
14/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	OVEP Debeter 2020	620.00	115,940.00
					2,200,002.50
24/04/2020	People's Bank	RFC A/C 167-4-021-3-0004580	T/Su Grant-Rugby 7's(Tokiy2020)	14,568.00	2,830,562.40
27/07/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Sustainability in sport [2] Seminar Environmental sustainability through Sport (National Olympic Academy with the Participation of South Asian region NOCs)	8,561.00	1,591,061.85
27/07/2020	People's Bank	RFC A/C 167-4-021-3-0004580	IOC World conference on prevention of injury and illness	157.00	29,178.45
17/09/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Balance Payment of Continental Athlete Grant 19	4,786.00	885,410.00
15/10/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Received fund for Olympic Day Run 2020	2,700.00	499,095.00
10/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Top IX Programme	30,000.00	5,580,000.00
14/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	ASMC 2019/2020	1,038.00	194,106.00
14/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	NOC Athletes Commission Grant	6,203.00	1,159,961.00
Total Funds Received From IOC				220,521.91	40,752,077.93

Olympic Council of Asia					
13/03/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Auditorium Renovation	49,955.00	9,196,715.50
21/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Auditorium Renovation	49,955.00	9,416,517.50
					18,613,233.00
11/11/2020	People's Bank	RFC A/C 167-4-021-3-0004580	OVEP Debeter 2020	9,980.00	1,842,308.00
16/06/2020	People's Bank	RFC A/C 167-4-021-3-0004580	NOC Activity Grant 2020	99,975.00	18,605,347.50
13/08/2020	People's Bank	RFC A/C 167-4-021-3-0004580	ANOC special fund for Tokyo 2020	24,960.00	4,564,934.40
Total Funds Received From OCA				234,825.00	43,625,822.90
Total Funds Received From IOC & OCA				455,346.91	84,377,900.83



Annexure 2.2

IOC & OCA fund received in 2020 and their utilization During the Year

Date	Bank Name	Bank Account	Description	Amount received as Per Confirmation (USD)	Amount received as Per Confirmation (LKR)	Utilization as per G/L records 2020 year (LKR)	Balance (LKR)
International Olympic Committee							
07/02/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Received Payment for Sexual Harassment & Abuse Prevention Programme 75%	14,250.00	2,584,950.00		
04/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Sexual Harassment & Abuse Prevention Programme	169.00	31,484.70		
					<u>2,616,434.70</u>	2,357,191.02	259,243.68
13/02/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Sports Administration course 2019	3,000.00	544,350.00		
13/03/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Sports Administration course	4,010.25	<u>738,287.03</u>		
					1,282,637.03	1,793,745.16	(511,108.14)
04/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Sports admin Course 2020 course 1	1,602.00	298,452.60		
04/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Sports admin Course 2020 course 2	860.00	<u>160,218.00</u>		
					458,670.60	506,995.29	(48,324.69)
13/02/2020	People's Bank	RFC A/C 167-4-021-3-0004580	NOC administration Development Administrative Subsidy 2020	45,000.00	8,165,250.00	8,165,250.00	-
02/03/2020	Commercial Bank 1101 · COM Bank C/A-1030006065		Air Ticket Reimbursement - Mr. Anura de Siva & Mrs. Shalomi Selvaraj	2,020.00	362,795.00	359,760.00	3,035.00
13/03/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Olympic Scholarship for Tokyo 2020 Jan- April	16,040.00	2,952,964.00		-
31/07/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Olympic 2020, Preparation Grant	1,442.00	267,779.40		-
20/11/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Olympic Scholarship for athletes "Tokyo 2020"	48,120.00	8,916,636.00		
					<u>12,137,379.40</u>	7,299,111.54	4,838,267.86
13/03/2020	People's Bank	RFC A/C 167-4-021-3-0004580	NCD	4,125.66	759,534.01		759,534.01
17/03/2020	People's Bank	RFC A/C 167-4-021-3-0004580	OVEP Debeter 2020	11,250.00	2,084,062.50		
14/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	OVEP Debeter 2020	620.00	<u>115,940.00</u>		
					2,200,002.50	2,200,002.50	-
24/04/2020	People's Bank	RFC A/C 167-4-021-3-0004580	T/Su Grant-Rugby 7's(Tokiy2020)	14,568.00	2,830,562.40	2,775,883.66	54,678.74
27/07/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Sustainability in sport [2] Seminar Environmental sustainability through Sport (National Olympic Academy with the Participation of South Asian region NOCs)	8,561.00	1,591,061.85	1,620,240.30	(29,178.45)
27/07/2020	People's Bank	RFC A/C 167-4-021-3-0004580	IOC World conference on prevention of injury and illness	157.00	29,178.45		29,178.45
17/09/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Balance Payment of Continental Athlete Grant 19	4,786.00	885,410.00		885,410.00
15/10/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Received fund for Olympic Day Run 2020	2,700.00	499,095.00	634,239.81	(135,144.81)



10/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Top IX Programme	30,000.00	5,580,000.00		5,580,000.00
14/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	ASMC 2019/2020	1,038.00	194,106.00	872,801.23	(678,695.23)
14/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	NOC Athletes Commission Grant	6,203.00	1,159,961.00		1,159,961.00
Total Funds Received From IOC Olympic Council of Asia				220,521.91	40,752,077.93	28,585,220.51	12,166,857.42
13/03/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Auditorium Renovation	49,955.00	9,196,715.50		
21/12/2020	People's Bank	RFC A/C 167-4-021-3-0004580	Auditorium Renovation	49,955.00	9,416,517.50		
					18,613,233.00	15,665,063.65	2,948,169.35
11/11/2020	People's Bank	RFC A/C 167-4-021-3-0004580	OVEP Debeter 2020	9,980.00	1,842,308.00	1,258,327.26	583,980.74
16/06/2020	People's Bank	RFC A/C 167-4-021-3-0004580	NOC Activity Grant 2020	99,975.00	18,605,347.50	4,815,758.00	13,789,589.50
13/08/2020	People's Bank	RFC A/C 167-4-021-3-0004580	ANOC special fund for Tokyo 2020	24,960.00	4,564,934.40	2,726,849.00	1,838,085.40
Total Funds Received From OCA				234,825.00	43,625,822.90	24,465,997.91	19,159,824.99
Total Funds Received From IOC & OCA				455,346.91	84,377,900.83	53,051,218.42	31,326,682.41



Page: 1

CARGILLS FOODS COMPANY (PVT) LTD
HO GENERAL - 1001

2020-09-11 3:49:41PM

Invoice No : 883913

Receipt

Received with thanks from Mr/Ms. NATIONAL OLYMPIC COMMITTEE OF SRI LANKA
the sum of Rupees One Million only

Rs:****1,000,000.00

on account of the Gift Voucher Sales

Line No	Denomination	No. of Vouchers	Starting Voucher No	Ending Voucher No	Value
1	RS. 1000	200	65270208	65270407	200,000.00
2	RS. 2000	153	02217298	02217450	306,000.00
3	RS. 2000	247	02218801	02219047	494,000.00
Total Amount :					1,000,000.00
Discount :					0.00
Net Amount :					1,000,000.00
CHEQUE					1,000,000.00

Chief Cashier



CARGILLS FOODS COMPANY (PVT) LTD Co. Reg. No. PV8788
Invoice



Customer Name: National Olympic Committee of SL

Address : Colombo 07

Contact Person : Ms. Maxwell De Silva- Secretary General

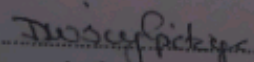
Item	Quantity	Unit Price	Value (Rs.)
Gift Voucher	400	2000	800,000
...	200	1000	200,000
Total			1,000,000

Payment could be made by cheque or Pay order. Please deduct the discount amount and draw the cheque in favour of Cargills Foods Company (Pvt) Ltd. The Vouchers will be issue after its realization.

Our vouchers are valid for 15 months from the date of issue, and they are readily accepted at all Food City outlets, KFC and TGIF Restaurants.

All vouchers once issued, can never be returned/exchanged under any circumstance.

Should you require any further clarifications please contact on 2345317/0773524904.


Authorized by

26.08..2020
Date



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA

"Olympic House", 100/9F, Independence Avenue, Colombo 7, Sri Lanka

Tel : +94 11 2684420 Fax : +94 11 2684429 E mail : natolcom@slt.lk Web : www.srilankaolympic.org

Ms. Venitia Siyambalapitiya

Cargills Foods Company (Pvt) Ltd

Colombo

04.09.2020

Dear Madam,

Assistance for Athletes due to COVID Pandemic - Vouchers from Cargills Food City

This refers to the invoice related to the voucher request from National Olympic Committee of Sri Lanka to assist athletes due to COVID pandemic. We have received the invoice for 970,000/= with the 3% discount.

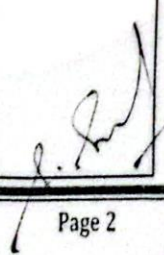
Further to the discussion our Accountant had with you, we would like to request you to exchange the discount into vouchers instead of cash discount. Therefore we have drawn a cheque for 1,000,000/= in favour of Cargills Food Company (Pvt) Ltd.

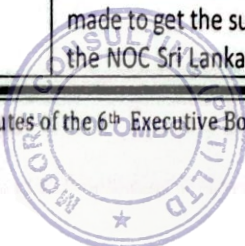
It would be very much appreciated if the invoice is revised accordingly which is for Rs.1,000,000/= and issue us with the relevant vouchers together with the revised invoice and receipts

Yours Faithfully,

Secretary General
Maxwell De Silva



<p>4.3</p>	<p>Athletes Commission</p> <p>Secretary General informed that the IOC has approved USD 10,000/- for the two activities sent by AC from July to August 2020.</p> <p>-English education online training classes</p> <p>The English online education course will be held as a basic course. Most of the athletes have shown their interest through the NFs. After the placement test, Ms. Hansika who is handling the course has divided the teams into three groups. There are 6 to 7 athletes who are under 18, and a separate class will be held for them. The other two groups were divided according to how they faced the placement test. The course will be held in three sessions per week. In this connection an allowance is to be allocated to Hansika for conducting English programme for the athletes and also to provide data for athletes.</p> <p>-Value in kind assistance to athletes during the COVID- 19 pandemic (no payments in cash)</p> <p>NFs have submitted the names of the athletes who were affected due to Covid 19. The IOC has advised not to make cash payments to athletes. Therefore, the Secretary of AC, Ms. Reshika Udugampola has discussed with Cargills Food city. However, since the IOC – OS will not be advancing funds, they will reimburse the cost upon submission of the reports. Members agreed to bear the cost first and get it reimbursed from IOC.</p> <p>Chair of meeting informed that Ms, Reshika Udugampola was appointed by the IOC to its Marketing Committee. The membership congratulated on the appointment.</p>	<p>Agreed</p>
<p>4.4</p>	<p>Finance Committee</p> <p>Chairman of the Finance Committee, Mr. Joseph Kenny inquired on the progress of the Gap Analysis and in reply Secretary General said that it was given to relevant staff members to confirm the process.</p> <p>Going through the FC minutes as suggested by the Secretary General, Mr. Kenny inquired whether there are any points to be taken up. Accordingly, Secretary General brought to notice the issue on the land deed. Secretary General confirmed that the letter in Sinhala in this regard has been circularized amongst relevant members. He also proposed to prepare terms and references for each sub-committee in order to avoid overlapping of the responsibilities.</p> <p>Mr. Kenny added that the matter regarding the deed has been followed up by the former Treasurer during his time and at the last FC meeting current Treasurer has taken the responsibility to follow it up within the next two weeks and submit the report. Mr. Kenny suggested that the report should have been sent to the FC.</p> <p>At this juncture, Chair of the meeting brought to notice that although the former Treasurer, Mr. Senaka Ranasighe under took the deed matter to be followed up, he has failed to meetup with Mr. Jayantha Karunathilaka and the Minister during that period where the President has got the appointment personally. Following which the President suggested another person (Tuan of NOC Sri Lanka) as Mr. Ranasighe was never involved in this regard as he was busy with his work. Accordingly, Tuan has informed the President having completed the documents done that an allowance has to be made to get the survey done. However, passing the matter back to Mr. Ranasighe has informed that the NOC Sri Lanka is not in a position to accommodate such request. to get the work done causing</p>	





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 2020

This letter is provided in connection with the forensic investigation conducted by Moore Consulting (Pvt) Ltd for the National Olympic Committee of Sri Lanka (the "Committee") for the financial year 01st January 2020 to 31st December 2020. We hereby provide the following representations:

1. Availability of following Payment Vouchers and Supporting Documents

Activity Name	Date	Description	Amount (LKR)	Executive Board/ General managers' Response
9830.18 · Adv. Sport Mag.Course 2019/2020	10/07/2020	Reimbursement - Travelling Expenses - Mr. Gobi & Mr. Ranijth	8,453.85	496288 However, the supporting documents could not be traced back during the FA team's review period.
9830.18 · Adv. Sport Mag.Course 2019/2020	06/10/2020	Purchase - Flora Paper Serviette Papers 35*115 No's	4,025.00	The supporting documents could not be traced back as at 22.04.2026
9830.30 · Sport Admin. Course 2020	27/11/2020	Indemnities for Support Staff Payment - 2nd Sport Administrator Course 2020	10,155.20	Fund (Trf) 98 However, the supporting documents could not be traced back during the FA team's review period.
9830.32 · Sexual Harassment & Abuse	19/08/2020	Telecom 4G Internet Charges - Period of 20/07/2020 - 19/08/2020	7,325.28	502402 However, the supporting documents could not be traced back during the FA team's review period.



9830.32 · Sexual Harassment & Abuse	31/08/2020	Telecom Coperate Bill Charges - August - 2020	12,868.07	502421 However, the supporting documents could not be traced back during the FA team's review period.
9830.32 · Sexual Harassment & Abuse	09/09/2020	Dialog 4G Router Internet Charges - Period of 01/08/2020 - 31/08/2020	1,542.80	502422 However, the supporting documents could not be traced back during the FA team's review period.
9830.32 · Sexual Harassment & Abuse	30/09/2020	Tele Phone Charges- Staff Member - Gayaththri - 367.80,Kushalya 1500,Gayani -500,,Hansika-846.56...	3,514.36	502470 However, the supporting documents could not be traced back during the FA team's review period.
9830.32 · Sexual Harassment & Abuse	05/11/2020	Tele Phone Expenses - Staff Members - Sexual Harassment & Abuse	6,243.08	Fund(Trf)55 However, the supporting documents could not be traced back during the FA team's review period.
9830.32 · Sexual Harassment & Abuse	19/11/2020	Mobitel 4G Internet Charges - Period of 20/10/2020 - 19/11/2020 - 0718740752 - Office Router	7,248.13	502529 However, the supporting documents could not be traced back during the FA team's review period.
9830.32 · Sexual Harassment & Abuse	30/11/2020	Audio/Visual Creatives - 2 nd Payment Release 30% of Total	645,000.00	502566 However, the supporting documents could not be traced back during the FA team's review period.
9830.32 · Sexual Harassment & Abuse	30/11/2020	Audio/Visual Creatives - 3 rd Payment Release 40% of Total (Rs. 215,0000/=)	860,000.00	502567 However, the supporting documents could not be traced back during the FA team's review period.
9830.32 · Sexual Harassment & Abuse	30/11/2020	Communication Charges of NOC Sri Lanka in Connection with Athlete	10,000.00	502558 However, the supporting documents could not be traced back during the FA team's review period.
9830.32 · Sexual Harassment & Abuse	04/12/2020	Data Charges - Kaushalya Dnathanarayana	1,449.30	502552 However, the supporting documents could not be traced back during the FA team's review period.
9830.32 · Sexual Harassment & Abuse	09/12/2020	For What????	15,000.00	Fund(Trf) 137 However, the supporting documents could not be traced back during the FA team's review period.



9830.32 · Sexual Harassment & Abuse	09/12/2020	For What ???	25,000.00	Fund(Trf) 138 However, the supporting documents could not be traced back during the FA team's review period.
9830.32 · Sexual Harassment & Abuse	11/12/2020	For What ???	90,000.00	Fund(Trf) 139 However, the supporting documents could not be traced back during the FA team's review period.
98513 · OVEP 2020	19/10/2020	Purchase NOC LOGO Printed Paper Bags - 150 No's *90 - OVEP Debeter 2020 150 *90	13,500.00	Fund(Trf) 071 However, the supporting documents could not be traced back during the FA team's review period.
98513 · OVEP 2020	24/10/2020	Hansika 1641.98 Gayathri 5156.80 Gobi 6974.89, BLH 1641.98	15,415.65	Fund(Trf) 49 However, the supporting documents could not be traced back during the FA team's review period.
98513 · OVEP 2020	05/11/2020	Tele Phone Expenses - Staff Members - OVEP 2020	3,225.41	Fund(Trf) 055 However, the supporting documents could not be traced back during the FA team's review period.
98513 · OVEP 2020	09/11/2020	Purchase - 01 Toners - office Printers (HP304A BLACK)	21,500.00	Fund(Trf) 074 However, the supporting documents could not be traced back during the FA team's review period.
98513 · OVEP 2020	18/11/2020	for data usage and work-related mobile phone expenses born by the OVEP team -Staff Members	2,500.00	Fund(Trf) 75 However, the supporting documents could not be traced back during the FA team's review period.
98513 · OVEP 2020	18/11/2020	for data usage and work-related mobile phone expenses born by the OVEP team -Staff Members	2,500.00	Fund(Trf) 76 However, the supporting documents could not be traced back during the FA team's review period.
98513 · OVEP 2020	18/11/2020	for data usage and work-related mobile phone expenses born by the OVEP team - Volunteer Group	2,500.00	Fund(Trf) 77 However, the supporting documents could not be traced back during the FA team's review period.
98513 · OVEP 2020	18/11/2020	for data usage and work-related mobile phone expenses born by the OVEP team - Volunteer Group	2,500.00	Fund(Trf) 78 However, the supporting documents could not be traced back during the FA team's review period.



98513 · OVEP 2020	18/11/2020	for data usage and work-related mobile phone expenses born by the OVEP team - Volunteer Group	2,500.00	Fund(Trf) 79 However, the supporting documents could not be traced back during the FA team's review period.
98513 · OVEP 2020	18/11/2020	for data usage and work-related mobile phone expenses born by the OVEP team - Volunteer Group	2,500.00	Fund(Trf) 80 However, the supporting documents could not be traced back during the FA team's review period.
98513 · OVEP 2020	18/11/2020	for data usage and work-related mobile phone expenses born by the OVEP team	75,000.00	Fund(Trf) 81 However, the supporting documents could not be traced back during the FA team's review period.
98513 · OVEP 2020	18/11/2020	Winners & Teacher Incharge gift Vouchers	140,000.00	Fund(Trf) 82 However, the supporting documents could not be traced back during the FA team's review period.
98514 · ANOC Special Fund	27/11/2020	Microsoft Office Std 2019 - 05 No's Licenses - Office Computer	392,500.00	Payable 502583 (2021) However, the supporting documents could not be traced back during the FA team's review period.
98514 · ANOC Special Fund	27/11/2020	Purchase - Angel Aqua works Water Dispenser - 01 No's - Office Use	12,500.00	Payable 502582 (2021) However, the supporting documents could not be traced back during the FA team's review period.
98502.1 · Scholarship - Athletes Tokyo 2020	15/05/2020	accommodation, Food & Training Charges - Mr. Chamara Nuwan Dharamwardhana - Judo training in Europe...	619,141.81	RFC/2020/04 However, the supporting documents could not be traced back during the FA team's review period.
98502.1 · Scholarship - Athletes Tokyo 2020	25/09/2020	Olympic Scholarship for Athlete Tokyo 2020 - (May - August) 2020 (4017.29*185.31)	741,240.00	RFC/2020/06 However, the supporting documents could not be traced back during the FA team's review period.
98502.1 · Scholarship - Athletes Tokyo 2020	17/12/2020	Olympic Scholarship for Athlete Tokyo 2020 - OCT/NOV - 2000\$*182.98	365,960.00	502555 However, the supporting documents could not be traced back during the FA team's review period.
98502.1 · Scholarship - Athletes Tokyo 2020	21/12/2020	Olympic Scholarship for Athlete Tokyo 2020 - (SEP - DEC) 2020 (4000*187.50)	750,000.00	502565 However, the supporting documents could not be traced back during the FA team's review period.



98502.1 · Scholaship - Athletes Tokyo 2020	31/12/2020	Olympic Scholarship for Athletes Tokyo 2020 - SEO/OCT/NOV/DEC - 2020 670\$*4*182.98	490,386.40	Payable 502576 (2021) However, the supporting documents could not be traced back during the FA team's review period.
98502.1 · Scholarship - Athletes Tokyo 2020	31/12/2020	Olympic Scholarship for Athelete Tokyo 2020 - December - 2020 (670\$*182.98)	122,596.60	Payable 502630 (2021) However, the supporting documents could not be traced back during the FA team's review period.
98502.1 · Scholarship - Athletes Tokyo 2020	31/12/2020	Olympic Scholarship for Athelete Tokyo 2020 - December - 2020 (1000\$*190.28)	190,280.00	Payable 502633 (2021) However, the supporting documents could not be traced back during the FA team's review period.
98502.1 · Scholarship - Athletes Tokyo 2020	31/12/2020	Olympic Scholarship for Athelete Tokyo 2020 - December - 2020 (670\$*182.98)	122,596.60	Payable 502632 (2021) However, the supporting documents could not be traced back during the FA team's review period.
98502.1 · Scholarship - Athletes Tokyo 2020	31/12/2020	Olympic Scholarship for Tokyo 2020 - Balance Payment (185.30 - 182.98)*1000*4	10,780.00	Payable 502633 (2021) However, the supporting documents could not be traced back during the FA team's review period.
98502.1 · Scholarship - Athletes Tokyo 2020	31/12/2020	Olympic Scholarship for Tokyo 2020 - Balance Payment (185.30 - 182.98)*670*4	6,217.60	Payable 502631 (2021) However, the supporting documents could not be traced back during the FA team's review period.
98502.1 · Scholarship - Athletes Tokyo 2020	31/12/2020	Olympic Scholarship for Tokyo 2020 - Balance Payment (185.30 - 182.98)*670*4	6,217.60	Payable 502630 However, the supporting documents could not be traced back during the FA team's review period.
98502.1 · Scholarship - Athletes Tokyo 2020	31/12/2020	Olympic Scholarship for Tokyo 2020 - Balance Payment (185.30 - 182.98)*670*4	6,217.60	Payable 502630 However, the supporting documents could not be traced back during the FA team's review period.
98506.A · Supporting Grant. Summer YOG 2018	21/05/2020	Balance payment paid to OS- Youth Olympic Games Athlete Support Programme (14,598\$)	2,737,854.90	Return However, the supporting documents could not be traced back during the FA team's review period.
Total			8,565,955.24	

2. Supporting details relevant to following receipts

Activity	Date of remittance received	Description	Amount	Executive Board/ General Managers' Response
Top IX Programme	10/12/2020	TOP IX Programme	5,580,000.00	No separate record of the utilization of TOP IX Funds have been kept as practice.
9830.22 Athlete Commission Grant	03/09/2020	Donation – Gift vouchers – 100 No 's Athletes of National Federation	1,000,000.00	The supporting documents could not be traced back as at 22.04.2026
Two fund transfers were made from remaining balances of prior programme without obtaining proper authorization	2019		1,967,062.50	The supporting documents could not be traced back as at 22.04.2026
	2020		1967,062.57	The supporting documents could not be traced back as at 22.04.2026

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. His detailed response is acknowledged and the explanations provided are accepted.
Mr. Gamini Jayasinghe (Treasurer)	No response received.
Ms. Gayani Senevirathne. (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 2020	Provided directly by IOC and OCA



5. Bank Accounts Information

We confirm the banking details applicable during 2020 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
People's Bank – Crysbro C/A	167-1003-6-0002036
Peoples Bank - RFC A/C	167-4-021-3-0004580
PB -Townhall - Magazine C /A	167-1-002-7-0002036

6. Executive Committee Composition - Year 2020


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 Ranasinghe - Treasurer
9. Mr. Gamini Jayasinghe - Treasurer (from 4th Executive Board Meeting; Source is the 4th EB meeting minute)
10. Mr. Nishantha Jayasinghe - Asst. Treasurer
11. Maj. Gen. Dampath Fernando - Committee Member
12. Mr. Ajith Rhamel - Committee Member
13. Mr. Fazil Hussain - Committee Member

7. Cheque Signing Authority - Year 2020

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

Name	Designation of the authorized signatories
Suresh Subramaniam	President
Gamini Jayasinghe	Treasurer
Maxwell de Silva	Secretary General

Thank you.


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



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

From: Sugeesha Chandraweera
Sent: Friday, April 10, 2026 5:02 PM
To: Fahra Fuwais <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.

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

www.moorestephens.lk



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

Dear Sugeesha,

Forwarding FYR.

Thank you.

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

From: **Suresh Subramaniam** <sureshsub73@gmail.com>

Date: Thu, 9 Apr 2026 at 17:02

Subject: Response to audit query.

To: Yashodara Dunuwille <ydunuwille@gmail.com>, Prithi Perera Canoeing <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 24th, 27th, 30th March 2026, 02nd April 2026 and 06th 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 27th 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





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

BY REGISTERED POST

30th March 2026

Mr. Gamini Jayasinghe,
474/4, Mahanama Drive,
Kotte Road,
Pitakotte.

Dear Mr. Jayasinghe,

Request for Final Clarifications and Written Submissions – Forensic Audit for the Financial Year 2020

We wish to inform you that the Executive Board of the National Olympic Committee of Sri Lanka (NOCSL) is currently undertaking a systemic review of the preliminary findings presented by the independent audit firm engaged to conduct a comprehensive forensic investigation into the financial and administrative operations of NOCSL for the period 1 January 2015 to 31 December 2024.

The auditors have now completed their detailed examination of the financial year 2020 and have submitted the final draft of their report for this period (**copy attached**).

The purpose of this communication is to request any additional comments, clarifications or written submissions you may wish to provide in your capacity as the 'Treasurer of the Executive Board' for the year 2020, in relation to the attached final draft forensic audit report for 2020.

You are kindly requested to submit your response within two weeks from the date of receipt of this letter. In the event we do not receive a response within the stipulated period, it will be presumed that you have no further comments or clarifications to offer.

Thank you.

Yours faithfully,

Prithiviraj Perera
Treasurer





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

BY REGISTERED POST

30th March 2026

Ms. Gayani Senevirathne,
06, Lakshmi,
Katugasthara,
Gampaha.

Dear Ms. Senevirathne,

Request for Final Clarifications and Written Submissions – Forensic Audit for the Financial Year 2020

We wish to inform you that the Executive Board of the National Olympic Committee of Sri Lanka (NOCSL) is currently undertaking a systemic review of the preliminary findings presented by the independent audit firm engaged to conduct a comprehensive forensic investigation into the financial and administrative operations of NOCSL for the period 1 January 2015 to 31 December 2024.

The auditors have now completed their detailed examination of the financial year 2020 and have submitted the final draft of their report for this period (**copy attached**).

The purpose of this communication is to request any additional comments, clarifications or written submissions you may wish to provide in your capacity as the 'Accountant' for the year 2020, in relation to the attached final draft forensic audit report for 2020.

You are kindly requested to submit your response within two weeks from the date of receipt of this letter. In the event we do not receive a response within the stipulated period, it will be presumed that you have no further comments or clarifications to offer.

Thank you.

Yours faithfully,

Prithiviraj Perera
Treasurer



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பதவு அஞ்சல் பொருள் பற்றுச்சீட்டு
REGISTERED POSTAL ARTICLE RECEIPT

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මුද්‍රාපවුරු
Name & Address of Sender

Mr./Mrs./Miss.

NOC SL.

නම./නමුත්/මෙහි

7974

මුද්‍රාපවුරු නම හා ලිපිනය
මුද්‍රාපවුරු
Name & Address of Addressee

Mr./Mrs./Miss.

1 G Jayasinghe

නම./නමුත්/මෙහි

474/4 Mahanama D'Ave

රක්ෂණය කළ මුදල
කාපුරුණික කෙරුණු
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இது விடயமாக இங்கே குறிப்பிடப்பட்டுள்ள கட்டணம் செலுத்தப்பட்டுள்ளது./Upon which the following has been paid.



රක්ෂණ ගාස්තුව
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Insurance Fee

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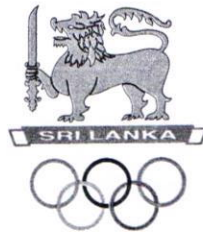
280/-

Gampaha

Receiving Officer's Signature.

H 058975 - 100,000 (2023/09) P රජයේ මුද්‍රණ දෙපාර්තමේන්තුව





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

BY REGISTERED POST

30th March 2026

Mr. Surendran Subramaniam,
18/185, M. E. D. Dabare Mawatha,
Narahenpita.

Dear Mr. Subramaniam,

Request for Final Clarifications and Written Submissions – Forensic Audit for the Financial Year 2020

We wish to inform you that the Executive Board of the National Olympic Committee of Sri Lanka (NOCSL) is currently undertaking a systemic review of the preliminary findings presented by the independent audit firm engaged to conduct a comprehensive forensic investigation into the financial and administrative operations of NOCSL for the period 1 January 2015 to 31 December 2024.


The auditors have now completed their detailed examination of the financial year 2020 and have submitted the final draft of their report for this period (**copy attached**).

The purpose of this communication is to request any additional comments, clarifications or written submissions you may wish to provide in your capacity as the 'President of the Executive Board' for the year 2020, in relation to the attached final draft forensic audit report for 2020.


You are kindly requested to submit your response within two weeks from the date of receipt of this letter. In the event we do not receive a response within the stipulated period, it will be presumed that you have no further comments or clarifications to offer.

Thank you.

Yours faithfully,


Prithviraj Perera
Treasurer




31/03/26
8:20 AM



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

BY HAND

30th March 2026

Mr. Yuresh Madhuranga,
28/4, Thalawewatte,
Welikala,
Pokunuwita.

Dear Mr. Madhuranga,

Request for Final Clarifications and Written Submissions – Forensic Audit for the Financial Year 2020

We wish to inform you that the Executive Board of the National Olympic Committee of Sri Lanka (NOCSL) is currently undertaking a systemic review of the preliminary findings presented by the independent audit firm engaged to conduct a comprehensive forensic investigation into the financial and administrative operations of NOCSL for the period 1 January 2015 to 31 December 2024.

The auditors have now completed their detailed examination of the financial year 2020 and have submitted the final draft of their report for this period (**copy attached**).

The purpose of this communication is to request any additional comments, clarifications or written submissions you may wish to provide in your capacity as the 'Assistant Accountant' for the year 2020, in relation to the attached final draft forensic audit report for 2020.

You are kindly requested to submit your response within two weeks from the date of receipt of this letter. In the event we do not receive a response within the stipulated period, it will be presumed that you have no further comments or clarifications to offer.

Thank you.

Yours faithfully,

Prithiviraj Perera
Treasurer



Revised
Mr
31/03/2026

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.

T : +94-11-2505516-17

F : +94-11-2505518

M : +94-71-6044445

www.moorestephens.lk

From: Nishani Perera <nishani@moorestephens.lk>

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

To: Sugeesha Chandraweera <sugeesha@moorestephens.lk>

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

Kind Regards,

Nishani Perera

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

Partner

MOORE AIYAR

Director

MOORE CONSULTING (PVT) LTD



"Havelock Central"

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Colombo 05, Sri Lanka.

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F : +94-11-2505518

M : +94-773-571893

www.moorestephens.lk





MOORE AMBASSADOR

From: Oliver ROSSET <oliver.rosset@olympic.org>

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

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

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

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

Dear Auditors,

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

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

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

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

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

Best regards,

Oliver Rosset
Financial Planning and Analysis Manager

Olympic Solidarity

International Olympic Committee

Château de Vidy
1007 Lausanne
Switzerland

Tel. +41 (0)21 621 69 33

Fax. +41(0)21 621 63 63

Email oliver.rosset@olympic.org

International Olympic Committee
Maison Olympique, 1007 Lausanne, Switzerland



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Please consider the environment before printing this e-mail.

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

Sent: 04 March 2026 13:17

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

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

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

Dear Mr. Poivey,

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

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

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

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

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

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

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

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

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

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

Thank you once again for your support!

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

Dear Secretary General, dear Yasodara,

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

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

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

Thank you for your understanding and collaboration.

With kind regards,

Jérôme

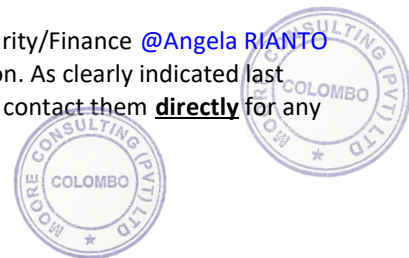
Jérôme POIVEY

Associate Director, Institutional and Governance Services
NOC Relations Department

Tel. +41 21 621 6953

Email jerome.poivey@olympic.org

INTERNATIONAL OLYMPIC COMMITTEE



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Please consider the environment before printing this e-mail.

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



[pic.lk](#)>

Sent: Tuesday, 3 March 2026 11:40

To: Jerome POIVEY <jerome.poivey@olympic.org>

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

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

Dear Mr. Poivey,

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

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

Your timely cooperation and support are highly appreciated.

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

Thank you very much for your kind attention!



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

Dear Mr. Poivey,

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

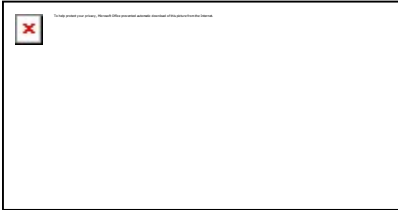
For your convenience and ease of reference, I have attached both letters to this email as well.

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

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

Thank you very much for your time and attention!

Kind Regards,



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

+94-71-689-8693 | www.olympic.lk

--

Kind Regards,



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

+94-71-689-8693 | www.olympic.lk



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Kind Regards,

Annexure 6

Documentation Gaps — Forensic Investigation FY 2020

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 2020. 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 25th November 2021.

No.	Documentation Gap	Moore Investigation	Auditor General's Report
1	Donor Policies, Financial Policies & Guidelines <i>Not made available for the year 2020; review limited to GL records and available supporting documents only.</i>	X	—
2	Complete List of Activity Expenses for 2020 <i>Not provided; investigation limited to GL information only — completeness of funds could not be confirmed.</i>	X	—
3	Budgets for 2020 <i>Finance department confirmed no budgets were maintained for 2015, 2016 ,2017,2019& 2020 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 8,565,955.24 (15.7)% 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

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දිනය: 2026.03.24

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ප්‍රශ්නය - යුරේශ් මුලින්ම කියන්නකො ඔයාගෙ සම්පූර්ණ නම ?

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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 අදාල වුනේ මොනවද කියලා confirm කර ගන්න අවශ්‍ය වෙලා කියෙන්නේ,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 එන්නෙ?

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

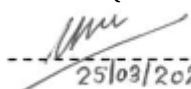
ප්‍රශ්නය - ඒ කියන්නේ vice president approver විදිහට ඉන්නවා නම් check එක sign කරන්නේ ?

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.


25/03/2026

ජේ.යූ. මධුරංග

