

# FORENSIC INVESTIGATION FINANCIAL YEAR – 2022 NATIONAL OLYMPIC COMMITTEE OF SRI LANKA

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



24<sup>th</sup> April 2026

The Council Members,  
National Olympic Committee of Sri Lanka,  
"Olympic House", 100/9F,  
Independence Avenue,  
Colombo 07,  
Sri Lanka.

Dear Sirs / Mesdames,

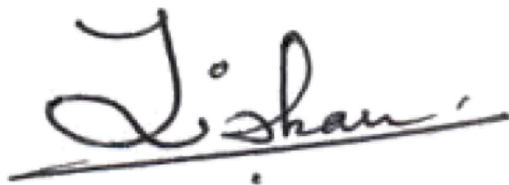
**FORENSIC INVESTIGATION - NATIONAL OLYMPIC COMMITTEE OF SRI LANKA -2022**

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

The Management of National Olympic Committee of Sri Lanka has requested an investigation into the funds received from the International Olympic Committee and the Olympic Council of Asia, and their subsequent utilization during the period from 2015 to 2024. This investigation was undertaken to ensure transparency and accountability in the management of funds received by the National Olympic Committee. Further, the independent forensic investigation aimed to examine utilization of funds, identify any irregularities, and provide recommendations to strengthen financial governance. However, as the audit relates to the financial year 2022, 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 2022, while the subsequent years will be addressed in separate reports.

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

Yours Sincerely,



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

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

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

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

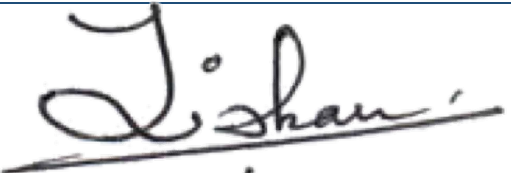

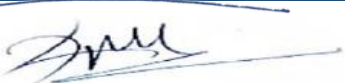


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## INSPECTION TEAM

Name	Designation	Signatures
Mr. Tishan Subasinghe	Lead Consultant	
Ms. Nishani Perera	Support Consultant	
Mr. Sugeesha Chandraweera	Assistant Manager - Corporate Finance	
Ms. Prabhani Nimansa	Executive – Corporate Finance	
Ms. Rashni Dasanayake	Associate - Audit & Assurance	



## REPORTING SCHEDULE

Task	Period of completion
LOE signed by Moore Consulting (Pvt) Ltd	29 <sup>th</sup> May 2025
LOE signed by National Olympic Committee of Sri Lanka	05 <sup>th</sup> June 2025
Sent the Initial Document Requisition for 2022	24 <sup>th</sup> January 2026
Document Collection	26 <sup>th</sup> January 2026
Conducting field works	27 <sup>th</sup> January 2026 - 25 <sup>th</sup> February 2026
Analysis of the information and identified the observations	26 <sup>th</sup> February 2026 - 15 <sup>th</sup> March 2026
Preparation and Review of the Draft report	16 <sup>th</sup> March 2026 – 26 <sup>th</sup> March 2026
Issue of Draft report	03 <sup>rd</sup> April 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	04 <sup>th</sup> April 2026 -22 <sup>nd</sup> April 2026
Final Report Released to the Management	24 <sup>th</sup> April 2026



## SCOPE OF WORK

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

Financial Year - 2022

- ❖ Verified the accuracy and completeness of all funds received from the IOC and OCA over the period from 01<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022, tracing receipts against bank statements, official communications, and grant agreements. We obtained fund transfer details independently from IOC and OCA as an additional procedure to ensure that all fund transfers have been accounted properly in the ledgers of NOCSL.
- ❖ Investigated and audited the expenditure of these funds to ensure alignment with intended purposes and adherence to NOCSL and donor policies, assessing the authenticity, approval process, and supporting documentation of expenses.
- ❖ Highlight any discrepancies, irregularities, or instances of non-compliance in the financial management processes.
- ❖ Provide actionable recommendations to enhance financial governance and controls.

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



## ABBREVIATION

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

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



## EXECUTIVE SUMMARY

The National Olympic Committee of Sri Lanka (NOCSL) commissioned a forensic investigation to ensure transparency and accountability in the management of funds received from the International Olympic Committee (IOC) and the Olympic Council of Asia (OCA) for the period from January 1, 2015, to December 31, 2024. As the 04<sup>th</sup> phase of the investigation, we were supposed to finalize the investigation relating to the years of 2021 and 2022. This report presents the observations relating to the financial year 2022 and there is a separate report to cover the observations relating to the financial year 2021.

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 2022, the National Olympic Committee of Sri Lanka managed a diverse portfolio of Olympic – related programs and Development initiatives, with total receipts amounting to **LKR 118,770,718.05 (USD 338,225.00)**. These funds included LKR 72,340,349.85 (USD 210,298.00) received from the International Olympic Committee and LKR 46,430,368.20 (USD 127,927.00) from Olympic Council of Asia, for various project expenditures. To substantiate the above figures, independent third-party confirmations were obtained from the International Olympic Committee (IOC) and the Olympic Council of Asia (OCA) in respect of funds remitted to NOCSL. The total funds confirmed by the IOC & OCA are consistent with the amounts reported in the audited financial statements.



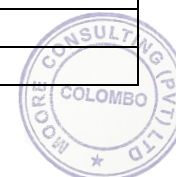
However, a discrepancy was identified in relation to funds received from the IOC. The IOC has confirmed total remittance amounting to USD 247,572.14, whereas the general ledger reflects receipts of USD 210,298.00 resulting in a variance of USD 37,274.14. Based on representations obtained from the IOC, this variance is attributable to payments made directly to third parties by IOC. Please refer final annexure 8 for IOC confirmation.

As per the audited financial statements as of 31<sup>st</sup> December 2022 and the general ledger accounts for the year 2022, the total expenses for the financial year 2022 from the funds received from IOC and OCA in 2022 is amounted to **LKR 103,433,141.84** represents total of 352 payment vouchers.

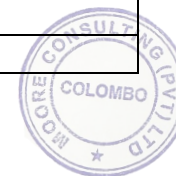
Please refer Annexure 02 for the List of receipts and List of expenses for the Financial Year 2022.

As the first step of the 2022 investigation, we reviewed the disbursement of the remaining funds received from the IOC and OCA during the 2015 to 2021 financial years. Accordingly, the reconciliation of the total fund disbursements made in 2022 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		
C/F funds to 2021	938,116.84		
C/F funds to 2022	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		
C/F 2016 funds to 2021	4,099,839.97		
C/F 2016 funds to 2022	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		
C/F 2017 funds to 2021	21,573,682.36		
C/F 2017 funds to 2022	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		
C/F 2018 funds to 2021	11,253,324.43		
C/F 2018 funds to 2022	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)		
C/F 2019 funds to 2020	20,336,106.26		
C/F 2019 funds to 2021	20,336,106.26		
C/F 2019 funds to 2022	20,336,106.26		



Total funds received in 2020	84,377,900.83		
Total funds disbursed in 2020	(53,051,218.42)		
C/F funds to 2021	31,326,682.41		
2020 funds disbursed in 2021	(970,965.24)		
C/F 2020 funds to 2021	30,355,717.17		
C/F 2020 funds to 2022	30,355,717.17		
Total funds received in 2021	66,991,817.00		
Total funds disbursed in 2021	(53,960,943.00)		
C/F funds to 2022	13,030,874.00		
2021 funds disbursed in 2022	(3,167,169.82)	<b>A</b>	3,167,169.82
C/F 2021 funds to 2023	9,863,704.18		
Total funds received in 2022	118,770,718.05		
Total funds disbursed in 2022	(100,265,972.02)	<b>B</b>	100,265,972.02
C/F 2022 funds to 2023	18,504,746.03		
<b>Total Amount Disbursed in 2022</b>		<b>A + B</b>	<b>103,433,141.84</b>
No of payment vouchers Checked – 2021			66
No of payment vouchers Checked – 2022			286

Accordingly, we have checked a total of 352 payment vouchers during the 2022 financial year, comprising 66 Payment voucher from 2021 and 286 vouchers from 2022 funds, amounting to a total value of LKR 103,433.141.84. 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 IOC & OCA are consistent with the amounts reported in the audited financial statements.



Summary of our key observations for the period from 01<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022 are as follows,

No	Notable Irregularity / Procedural Laps	Quantification (LKR)	Responsible Parties
01	Inadequate documentation and monitoring of funds released for international championship	1,000,000.00	Please refer below table for responsible parties
02	Absence of Payment Vouchers in Documentation	1,200,501.17	
03	Absence of Voucher Numbers in Payment Records	3,077,453.12	
04	Non-Adherence to Competitive Quotation Practices for Expenses	1,174,263.41	
05	Gift Expenditure of Captain Husain Al-Musallam, Director General of the Olympic Council of Asia	561,788.00	

### Responsible Party

Responsible Party	Designation / Position	Basis of Responsibility	Relevant Findings
Mr. Suresh Subramaniam	President	Institutional and oversight responsibility under Article 17.1 of the 2018 Constitution, as the Head of the Committee and Executive Board, the legal representative of the COMMITTEE, who is required to authorize and co-sign any financial transaction together with the Treasurer. His responsibility is of an institutional and oversight nature only.	His responsibility spans to all the findings as the Head of the Committee and Executive Board, who is required to authorize and co-sign financial transactions, and to ensure the observance of the Constitution as per Article 17.1 of the 2018 Constitution.
Mr. Maxwell de Silva	Hon. Secretary General	Institutional responsibility under Article 17.3 of the 2018 Constitution for the smooth functioning of the COMMITTEE's office, issuing notices and agenda for all meetings, recording	Finding 01-Inadequate documentation and monitoring of funds released for international championship. Finding 04- Non-Adherence to Competitive Quotation Practices for Expenses



		proceedings, and signing on behalf of the COMMITTEE. Additionally identified as a signatory on payment vouchers in several findings. Accountability arises on both documentary grounds only.	
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 account; and co-signing financial transactions together with the President or Secretary General. Further, under Article 20.2, the finances of the COMMITTEE are in the custody of and the responsibility of the Treasurer, and disbursements shall be only as directed by the President, Executive Board or General Assembly.	<p>Finding 01-Inadequate documentation and monitoring of funds released for international championship.</p> <p>Finding 02-Absence of Payment Vouchers in Documentation amounting LKR 1,200,501.17</p> <p>Finding 03- Absence of Voucher Numbers in Payment Records</p> <p>Finding 04- Non-Adherence to Competitive Quotation Practices for Expenses</p> <p>Finding 05-Gift Expenditure — Captain Husain Al-Musallam, Director General of the Olympic Council of Asia</p>
Ms. D.T.A Gayani Rumeshika Senevirathna	Accountant	Identified as Checker across multiple payment vouchers and inclusion reflects procedural involvement in the checking and preparation stages only.	<p>Finding 01-Inadequate documentation and monitoring of funds released for international championship.</p> <p>Finding 03- Absence of Voucher Numbers in Payment Records</p> <p>Finding 04- Non-Adherence to Competitive Quotation Practices for Expenses</p> <p>Finding 05-Gift Expenditure — Captain Husain Al-Musallam, Director General of the Olympic Council of Asia</p>
Mr. Yuresh Maduranga	Assistant Accountant	Identified as Preparer across multiple payment vouchers. Inclusion reflects	Finding 01-Inadequate documentation and monitoring of funds released for international championship.



		procedural role in the preparation of payment documentation only.	<p>Finding 03- Absence of Voucher Numbers in Payment Records</p> <p>Finding 04- Non-Adherence to Competitive Quotation Practices for Expenses</p> <p>Finding 05-Gift Expenditure — Captain Husain Al-Musallam, Director General of the Olympic Council of Asia</p>
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**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 & Mr. Maxwell De Silva. The response from Mr. Gamini Jayasinghe & Ms. Gayani Senevirathna had not been received to the NOCSL. Responses received are mentioned in annexure 7. Further, we conducted interviews with Mr. Yuresh Maduranga to confirm their respective roles during the relevant period. Please refer annexure 10.



**01. Inadequate documentation and monitoring of funds released for international championship.**

On 14<sup>th</sup> October 2022, the Wrestling Federation submitted a request to the Olympic Committee seeking a grant allocation, six (06) days prior to the scheduled commencement of the Under-23 World Wrestling Championship held in Spain. The grant amounting to LKR 1,000,000.00 was subsequently disbursed to the Federation three (03) days before the championship.

It was observed that the Olympic Committee failed to obtain original bills or source documents to substantiate the expenses purportedly incurred by the Federation in connection with the championship. In the absence of such supporting documentation, the Committee's ability to verify the legitimacy, completeness, or accuracy of the claimed expenditure is materially limited.

The only document made available for examination in this regard was an estimated bill submitted by the Federation, amounting to Euros 6,840, equivalent to LKR 2,489,760, which the Federation represented as pertaining to accommodation fees. It is noted that this document constitutes an estimate rather than a confirmed invoice or receipt, and therefore does not provide sufficient evidentiary basis to confirm that the said expenses were actually incurred. The Committee's acceptance of an estimated bill in lieu of verified source documents, and the absence of any further documentary evidence to support the expenditure, raises concerns regarding the adequacy of the financial controls and due diligence exercised in administering the grant.

Further Records indicate that a total of ten (10) athletes and one (01) team leader participated in the championship on behalf of the Federation. However, it was observed that three (03) athletes suddenly escaped during the course of the championship. We have identified the following parties as being involved in the payment voucher approval process.

Activity	Date	Description	Amount	Prepared by	Checked by	Certified by	Authorized by
98517 · Sport federations payments	14/10/2022	Release - Financial Assistance for Wrestling Team attend Under 23 World Championship held in Spain	1,000,000.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.D.T.A Gayani Rumesika Senevirathna	Mr. Gamini Jayasinghe – Treasurer	Mr.Maxwell De Silva- Hon. Secretary

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



## 02. Absence of Payment Vouchers in Documentation.

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

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

<b>Total funds utilization as per GL records</b>		
From the funds Utilized in 2021 from IOC and OCA	3,167,169.82	
From the funds Utilized in 2022 from IOC and OCA	100,265,972.02	
<b>Total utilization</b>		<b>103,433,141.84</b>
<b>Total value not verifiable due to non-availability of supporting documents</b>		<b>1,200,501.17</b>
<b>Total value not verifiable due to non-availability of supporting documents, expressed as a percentage of the total fund utilization.</b>		<b>1.16%</b>

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

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

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

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

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

Please refer page no 23 -24 for the detailed observation.



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

Our investigation identified multiple payment records processed without voucher numbers, indicating a significant deficiency in the (NOCSL) financial record-keeping practices. The absence of sequential voucher numbers is a significant concern, as it increases the risk of manipulation and suspicious activities. Without proper sequencing, vouchers can be easily altered, omitted, or duplicated, making it difficult to ensure the completeness and accuracy of financial records. The affected transactions spanning two activities funded by the NOCSL. In 2022, there were 2 transactions amounting to LKR 3,077,453.12 for which the corresponding payment voucher numbers were not available. We have identified following individuals have involved in the voucher approval process.

Project Name	Payment Voucher Date	Description	Amount (LKR)	Prepared by	Checked by	Certified by	Authorizad by
<b>98521.I Team S/Grant - Basketball 2022</b>	18/12/2022	Release - Balance 50% payment for team support Grant - Basket Ball Women Team for preparation	3,060,703.12	Mr.Yuresh Maduranga Assistant Accountant	Ms.D.T.A Gayani Rumeshika Senevirathna	Mr. Gamini Jayasinghe Treasurer	Mr.Maxwell De Silva- Hon. Secretary
<b>98520 Athletes Development Grant 2022</b>	03/11/2022	Refreshment - OCA Development Programme for Coaches & Referees "Stage2 "	16,750.00	Mr.Yuresh Maduranga Assistant Accountant	Ms.D.T.A Gayani Rumeshika Senevirathna	Mr. Gamini Jayasinghe Treasurer	Mr.Maxwell De Silva- Hon. Secretary

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

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

Our investigation found that the entity has not followed proper procurement guidelines during this period. Generally accepted procurement practice requires obtaining three competitive quotations. Our investigation identified certain transactions which are related to 5 vouchers totaling to LKR 1,174,263.41 incurred without obtaining three competitive quotations, deviating from generally accepted procurement practices. . We have identified following individuals have involved in the voucher approval process.



Activity Name	Date	Expenses	Voucher no	Supplier	Amount (LKR)	Prepared by	Checked by	Certified by	Authorized by
National Olympic Academy 2022	04/12/2022	Refreshment - (Lunch Pkt) - 50 No's (04 Items) - 04th Day of National Olympic Academy 2022	681	Chilax Restaurant (Pvt) Ltd	83,000.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.D.T.A Gayani Rumeshika Senevirathna	Mr. Gamini Jayasinghe – Treasurer	Mr.Maxwell De Silva-Hon. Secretary
ASMC 2021/2022	01/02/2022	Lunch Expenses - 8th Advance Sport Management Course 2021/2022 - 4th Session on 08.01.2...	72	Fortune Entertainment (Pvt) Ltd	134,400.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.D.T.A Gayani Rumeshika Senevirathna	Mr. Gamini Jayasinghe – Treasurer	Mr.Maxwell De Silva-Hon. Secretary
ASMC 2021/2022	25/08/2022	Dinner Expenses for the Participants of 8th ASMC on 21st August 2022 - 25 Pax	448	Cinnamon Grand Hotel	136,423.93	Mr.Yuresh Maduranga – Assistant Accountant	Ms.D.T.A Gayani Rumeshika Senevirathna	Mr. Gamini Jayasinghe – Treasurer	Mr.Maxwell De Silva-Hon. Secretary
Medical committee	11/11/2022	Lunch Expenses for Doctors -15 No's - Medical Committee Programme	130	80 CLUB	71,339.48	Mr.Yuresh Maduranga – Assistant Accountant	Ms.D.T.A Gayani Rumeshika Senevirathna	Mr. Gamini Jayasinghe – Treasurer	Mr.Maxwell De Silva-Hon. Secretary
Good Sport Magazine	21/11/2022	Release - 60% Advance Payment - for Good Sport Magazine December 2022 Edition (1,248,500*60%)	163	Quality Printers	749,100.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.D.T.A Gayani Rumeshika Senevirathna	Mr. Gamini Jayasinghe – Treasurer	Mr.Maxwell De Silva-Hon. Secretary

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



#### 05. Gift Expenditure of Captain Husain Al-Musallam, Director General of the Olympic Council of Asia

It was observed that the National Olympic Committee purchased a gift valued at LKR 116,375 for Captain Husain Al-Musallam, Director General of the Olympic Council of Asia (OCA), on 21<sup>st</sup> March 2022. In addition, the President of the Committee presented another gift value at LKR 445,413.00. This amount was later reimbursed to the President by the NOCSL on 20<sup>th</sup> April 2022. The combined value of both gifts totaled LKR 561,788.

It was further observed that the LKR 445,413.00 amount was refunded by the President to the NOCSL on 03<sup>rd</sup> August 2023, representing a delay of approximately fifteen (15) months from the date the expenditure was incurred. No adequate explanation for the delay in reimbursement was identified from the documents made available for examination.

The aggregate expenditure on gifts to a single external official constitutes a significant outlay of Committee funds. In this regard, the following observations are made:

- i. The Committee had not established a formal policy governing the giving of gifts by or on behalf of the Committee, not had it prescribed a framework for the reimbursement of such expenditure incurred by Executive Committee (EXCO) members. The absence of such a policy renders it impracticable to assess whether the expenditure was authorized, appropriate, or consistent with the Committee's obligations as a publicly accountable body.
- ii. It was observed that Committee funds were utilized by EXCO members in connection with the aforementioned gift expenditure without the prior approval of the Executive Committee. The absence of EXCO approval prior to the incurrence of this expenditure is inconsistent with the principles of sound financial governance and internal control.

Please refer page no 27-28 for the detailed observation.



### Special Note

The Auditor General's Report on the financial statements of NOCSL for the year ended 31<sup>st</sup> December 2022 was issued on 18<sup>th</sup> December 2023. 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 2022 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 9 for identifying the documentation gaps that we have identified. 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 documents or non-traceability of the documents due to the complex filing structure within the organization to provide for our perusal. Please Refer annexure 7.



## BACKGROUND

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

### Incident Overview

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

### Investigation Purpose

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

As the 4<sup>th</sup> phase of this investigation, the review has focused on the financial years 2021 and 2022. This report presents the findings and observations specific to the financial year 2022, which will inform the assessment of financial losses and recommendations for improved controls.

### Our Approach

As a detailed list of remittances and expenses for 2022 was not provided, we obtained only the receipt file and an expense list from the 2022 audited accounts. However, the expense list included utilization of other donations in addition to the IOC and OCA funds. Accordingly, our approach was to verify the utilization of all receipts contained in the receipt file and trace these amounts to the General Ledger (GL) records to confirm their utilization.

Further, as per the information available to us, the NOCSL has used eight (08) bank accounts for the financial period 2022. The details are as follows,

1. Commercial Bank – 1030006065
2. Commercial Bank - 2030015723
3. Peoples Bank – 167-1-001-8-0002036
4. Peoples Bank – 167-2-001-6-0002036



5. Peoples Bank –167-4-021-3-0004580
6. Peoples Bank –167-1-003-6-0002036
7. Peoples Bank –167-1-002-7-0002036
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.

We requested the management to provide a management representation for the total bank accounts maintained for the period of 2022. The details were subsequently received through the management representation letter.



## MAIN FINDINGS

In 2022, the National Olympic Committee of Sri Lanka managed a diverse portfolio of Olympic – related programs and Development initiatives, with total receipts amounting to **LKR 118,770,718.05 (USD 338,225.00)**. These funds included LKR 72,340,349.85 (USD 210,298.00) received from the International Olympic Committee and LKR 46,430,368.20 (USD 127,927.00) from Olympic Council of Asia, for various project expenditures.

As per our calculation of 31<sup>st</sup> December 2022, the total expenses related for IOC and OCA funds in financial year 2022 amounted to **LKR 103,433,141.84**. We have checked total of 352 payment vouchers during the investigation.

Please refer Annexure 02 for the List of receipts and List of expenses for the Financial Year 2022.

Our detailed observations relating to the year 2022 are as follows,

### **01. Inadequate documentation and monitoring of funds released for international championship.**

The wrestling federation had requested a grant from the Olympic Committee on 14<sup>th</sup> October 2022, six (06) days before the participation of (under23) world wrestling championship and received LKR 1,000,000.00 03 days before the championship. The committee had not obtained bills to prove that the expenses which incurred by the federation while an estimated bill amounting to euros 6840 equivalent to LKR 2,489,760.00 had only been submitted by the federation to confirm accommodation fees.

In addition to that, 10 athlete and a team leader participated while 03 athlete decamped during the championship. Coach for the both Men and Women teams had not participated for the championship. It was observed that, a proper analysis for the development of the sports in planned manner had not been conducted by the committee while granting funds to the federation. Below is the list of decamped athletes as per the available information.

**1.P.A Kusumsiri Madusanka Bandara Palamure**

**2.K.M.S.Gunawardhena**

**3.G.Hansana Madusanka Rodrigo**



Activity	Date	Description	Amount	Prepared by	Checked by	Certified by	Authorized by
98517 · Sport federations payments	14/10/2022	Release - Financial Assistance for Wrestling Team attend Under 23 World Championship held in Spain	1,000,000.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.D.T.A Gayani Rumesika Senevirathna	Mr. Gamini Jayasinghe – Treasurer	Mr.Maxwell De Silva- Hon. Secretary

**Implications:**

- 1.The absence of verified bills and reliance on estimated invoices impact accountability and transparency.
- 2.The decamping of athlete during the championship indicates possible weaknesses in athlete monitoring, contractual obligation and risk assessment prior to overseas participation.

Please refer to Annexure 03 for detailed supporting documents

**02. Absence of Payment Vouchers in Documentation**

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

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

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



Scope Limitation Due to Deficiencies in Financial Documentation

Our investigation identified significant deficiencies in the NOCSL financial documentation for 2022, limiting the investigation’s ability to verify transactions totaling LKR 1,200,501.17 These deficiencies include missing payment vouchers and inadequate general ledger (G/L) descriptions, as shown below for key transactions:

Project Name	Missed document	G/L date	Description	Amount (LKR)
98522 · National Olympic Academy 2022	General Journal	30/11/2022	44 Expenses Made by Site visit on 14th Nov 2022 - National Olympic Academy 2022	45,165.48
98522 · National Olympic Academy 2022	Bill	01/12/2022	Purchase - Apple USB Cable for Apple Laptop - 18th National Olympic Academy 2022	19,000.00
98522 · National Olympic Academy 2022	General Journal	12/12/2022	46 Expenses Made by Resource Person Payment for National Olympic Academy 2022	200,000.00
98522 · National Olympic Academy 2022	General Journal	20/12/2022	recognized salary for the month Dec 2022	17,704.55
98522 · National Olympic Academy 2022	General Journal	31/12/2022	53 Advance Settlement of Advance Amount of Rs. 322,500/= for NOA 2022	307,946.00
98522 · National Olympic Academy 2022	General Journal	31/12/2022	recognized overtime cost related to the month Janu 2023	8,827.50
9830.49 · TAFISA Walking Day 2022	General Journal	23/11/2022	recognized salary for the month Nov 2022	10,139.37
9830.48 · National Course Director 2022	Check	11/07/2022	Reimbursement - Transport Charges - NCD Programme & Fuel Charges - NC 2531	35,730.00
9830.48 · National Course Director 2022	General Journal	24/08/2022	recognized salary for the month August 2022	1,828.50
983048I · 3rd Sport Administer. Course 2022	General Journal	30/11/2022	45 Expenses Made by 3rd Sport Administration Course fee 2022	76,507.00
983048I · 3rd Sport Administer. Course 2022	General Journal	20/12/2022	recognized salary for the month Dec 2022	13,039.47
9830.38 · ASMC 2021/2022	General Journal	28/02/2022	recognized salary for the month Feb 2022	20,155.31
9830.38 · ASMC 2021/2022	General Journal	31/05/2022	recognized salary for the month May 2022	5,460.08
9830.38 · ASMC 2021/2022	General Journal	21/06/2022	recognized salary for the month June 2022	20,214.05
9830.38 · ASMC 2021/2022	General Journal	31/12/2022	OT Payable of ASMC 2021 / 2022 recognized overtime cost related to the month Janu 2023	12,171.66
9830.22 · Athlete Commission Grant	Bill	30/11/2022	Allowances - November – 2022	25,000.00
9830.22 · Athlete Commission Grant	General Journal	31/12/2022	Lapal Pin Usage of Education for Athlete’s Career Progrmme 2023 ( 60 Pins * 350)	21,000.00
98518 · Asian Game-Art competition2022	General Journal	17/06/2022	15 Being settled the advance money taken for Art competition -Fun Run	340,612.20
98508 · NOC High performance Grant	Bill	30/11/2022	Fuel - NOVEMBER – 2022	20,000.00
<b>Total</b>				<b>1,200,501.17</b>



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

<b>Total funds utilization as per GL records</b>		
From the funds Utilized in 2021 from IOC and OCA	3,167,169.82	
From the funds Utilized in 2022 from IOC and OCA	100,265,972.02	
<b>Total utilization</b>		<b>103,433,141.84</b>
<b>Total value not verifiable due to non-availability of supporting documents</b>		<b>1,200,501.17</b>
<b>Total value not verifiable due to non-availability of supporting documents, expressed as a percentage of the total fund utilization.</b>		<b>1.16%</b>

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

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

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

Project Name	Payment Voucher Date	Description	Amount (LKR)	Prepared by	Checked by	Certified by	Authorized by
98521.I · Team S/Grant - Basketball 2022	18/12/2022	Release - Balance 50% payment for team support Grant - Basket Ball Women Team for preparation	3,060,703.12	Mr.Yuresh Maduranga Assistant Accountant	Ms.D.T.A Gayani Rumeshika Senevirathna	Mr. Gamini Jayasinghe Treasurer	Mr.Maxwell De Silva- Hon. Secretary
98520 · Athletes Development Grant 2022	03/11/2022	Refreshment - OCA Development Programme for Coaches & Referees "Stage2 "	16,750.00	Mr.Yuresh Maduranga Assistant Accountant	Ms.D.T.A Gayani Rumeshika Senevirathna	Mr. Gamini Jayasinghe Treasurer	Mr.Maxwell De Silva- Hon. Secretary



Please refer Annexure 04 for Supporting documents.

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

The absence of voucher numbers makes it difficult to trace individual payments back to their source documents. This weakens the organization’s ability to verify the legitimacy and accuracy of transactions.

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

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

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

#### 04. 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 guidelines is to obtain three quotations. Our investigation identified some expenses incurred without obtaining three competitive quotations, deviating from generally accepted procurement practices. For the purpose of this investigation, the LKR 50,000 threshold currently in practice was used as a reference point. The transactions are as follows:

Activity Name	Date	Expenses	Voucher no	Supplier	Amount (LKR)	Prepared by	Checked by	Certified by	Authorized by
National Olympic Academy 2022	04/12/2022	Refreshment - (Lunch Pkt) - 50 No's (04 Items) - 04th Day of National Olympic Academy 2022	681	Chilax Restaurant (Pvt) Ltd	83,000.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.D.T.A Gayani Rumesika Senevirathna	Mr. Gamini Jayasinghe – Treasurer	Mr.Maxwell De Silva-Hon. Secretary
ASMC 2021/2022	01/02/2022	Lunch Expenses - 8th Advance Sport Management Course 2021/2022 - 4th Session on 08.01.2...	72	Fortune Entertainment (Pvt) Ltd	134,400.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.D.T.A Gayani Rumesika Senevirathna	Mr. Gamini Jayasinghe – Treasurer	Mr.Maxwell De Silva-Hon. Secretary



ASMC 2021/2022	25/08/2022	Dinner Expenses for the Participants of 8th ASMC on 21st August 2022 - 25 Pax	448	Cinnamon Grand Hotel	136,423.93	Mr.Yuresh Maduranga – Assistant Accountant	Ms.D.T.A Gayani Rumeshika Senevirathna	Mr. Gamini Jayasinghe – Treasurer	Mr.Maxwell De Silva-Hon. Secretary
Medical committee	11/11/2022	Lunch Expenses for Doctors -15 No's - Medical Committee Programme	130	80 CLUB	71,339.48	Mr.Yuresh Maduranga – Assistant Accountant	Ms.D.T.A Gayani Rumeshika Senevirathna	Mr. Gamini Jayasinghe – Treasurer	Mr.Maxwell De Silva-Hon. Secretary
Good Sport Magazine	21/11/2022	Release - 60% Advance Payment - for Good Sport Magazine December 2022 Edition (1,248,500*60%)	163	Quality Printers	749,100.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.D.T.A Gayani Rumeshika Senevirathna	Mr. Gamini Jayasinghe – Treasurer	Mr.Maxwell De Silva-Hon. Secretary

In the absence of a formal procurement policy for the 2022 financial year, the failure to obtain multiple quotations for these transactions, total of 5 vouchers amounting LKR 1,174,263.41 indicates a deficiency in financial oversight by the National Olympic Committee of Sri Lanka (NOCSL). Generally accepted procurement practices recommend securing at least three quotations for significant expenditures to ensure competitive pricing and transparency.

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

Please refer Annexure 05 for Supporting documents.



#### 05. Gift Expenditure of Captain Husain Al-Musallam, Director General of the Olympic Council of Asia

It was observed that the National Olympic Committee purchased a gift valued at LKR 116,375 for Captain Husain Al-Musallam, Director General of the Olympic Council of Asia (OCA), on 21<sup>st</sup> March 2022. In addition, the President of the Committee presented another gift value at LKR 445,413.00. This amount was later reimbursed to the President by the NOCSL on 20<sup>th</sup> April 2022. The combined value of both gifts totaled LKR 561,788.

It was further observed that the LKR 445,413.00 amount was refunded by the President to the NOCSL on 03<sup>rd</sup> August 2023, representing a delay of approximately fifteen (15) months from the date the expenditure was incurred. No adequate explanation for the delay in reimbursement was identified from the documents made available for examination.

Payment voucher Date	Description	Amount (LKR)	Prepared by	Checked by	Certified By	Authorized by
21/03/2022	Purchase - Special Souvenir to be Presented to Mr. Husain Ai Musallam D/G of Olympic Council of ...	116,375.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.D.T.A Gayani Rumeshika Senevirathna	Mr. Gamini Jayasinghe – Treasurer	Mr.Suresh Subramaniam – President
20/04/2022	Reimbursement - Purchase of Gift for Mr. Hussain Al Musaraf ( DG of OCA) visit NOC Sri Lanka	445,413.00	Mr.Yuresh Maduranga – Assistant Accountant	Ms.D.T.A Gayani Rumeshika Senevirathna	Mr. Gamini Jayasinghe – Treasurer	N/A

Please refer Annexure 06 for Supporting documents.



## RESPONSIBLE PARTIES

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

Institutional responsibility has been attributed to the relevant office bearers solely on the basis of the constitutional obligations attached to their respective roles under the NOCSL Constitution (adopted 4<sup>th</sup> January 2018). Signatory based responsibility has been attributed to individuals whose signatures appear on the respective payment vouchers in the capacities of Preparer, Checker, Certifier, and Authorizing / Approving Officer.

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

- **Mr. Suresh Subramaniam**

**Designation / Position:** President

**Basis of Responsibility:**

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

**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. Maxwell de Silva**

**Designation / Position** - Honorary Secretary General

**Basis of Responsibility**

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

**Relevant Findings:**

- Finding 01-Inadequate documentation and monitoring of funds released for international championship.
- Finding 04- Non-Adherence to Competitive Quotation Practices for Expenses



- **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-Inadequate documentation and monitoring of funds released for international championship.
- Finding 02-Absence of Payment Vouchers in Documentation .
- Finding 03- Absence of Voucher Numbers in Payment Records
- Finding 04- Non-Adherence to Competitive Quotation Practices for Expenses
- Finding 05-Gift Expenditure — Captain Husain Al-Musallam, Director General of the Olympic Council of Asia

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

**Designation / Position:** Accountant

**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-Inadequate documentation and monitoring of funds released for international championship.
- Finding 03- Absence of Voucher Numbers in Payment Records



- Finding 04- Non-Adherence to Competitive Quotation Practices for Expenses
- Finding 05-Gift Expenditure — Captain Husain Al-Musallam, Director General of the Olympic Council of Asia

- **Mr. Yuresh Maduranga**

**Designation / Position:** Accounts Assistant / Assistant Accountant

**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-Inadequate documentation and monitoring of funds released for international championship.
- Finding 03- Absence of Voucher Numbers in Payment Records
- Finding 04- Non-Adherence to Competitive Quotation Practices for Expenses
- Finding 05-Gift Expenditure — Captain Husain Al-Musallam, Director General of the Olympic Council of Asia



# 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 2022. 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 - 7 management representation letter

## 2. Unavailability of list of activity expenses in 2022

We were not provided with the complete list of activity expenses for the year 2022 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 2022 financial year the operational and financial practices in place at that time have undergone significant changes. Consequently, formulating recommendations based on these outdated practices is deemed irrelevant, as they do not reflect current organizational procedures or compliance requirements.

## 4. Lack of Budgets:

The finance department has confirmed that no approved budget maintained for 2022 limiting our ability to assess financial planning. (Please refer annexure 7)

## 5. Lack of Procurement Guidelines

We have not been available for the procurement guidelines for 2015 - 2022 making it challenging to verify whether expenditures followed proper procurement processes.

## 6. Absence of Payment Vouchers in Documentation.

The forensic investigation identified significant deficiencies in the NOCSL supporting documents for the year 2022, limiting the investigation's ability to verify transactions totaling LKR 1,200,501.17 representing 1.16 %.

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.

## 7. No proper document handling practice

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



# ANNEXURES



## Annexure 01

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

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

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

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

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

#### Step 01 – Planning:

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

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

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

#### Step 03 – Verification of Receipts:

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



**Step 04 – Expenditure Analysis:**

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

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

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

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

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

**Step 07 – Analysis and Evaluation:**

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

**Step 08 – Recommendations Development:**

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

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



Annexure 2.1  
IOC & OCA fund received in 2022 during the year

Date	Bank Name	Bank Account	Description	Amount received as Per Confirmation (USD)	Amount received as Per Confirmation (LKR)
<b>International Olympic Committee</b>					
11/02/2022	Peoples Bank	167402130004580	National Courses for Sports Administrators - Sports Administrators Courses 2021	1,696.00	340,472.00
25/03/2022	Peoples Bank	167402130004580	National Courses for Sports Administrators - Sports Administrators Courses	1,038.00	302,815.74
25/03/2022	Peoples Bank	167402130004580	National Courses for Sports Administrators - Sports Administrators Courses	493.00	143,822.89
30/03/2022	Peoples Bank	167402130004580	National Courses for Sports Administrators - Sports Administrators Courses - IOC World Conference on Prevention of Injury & Illness	2,288.00	676,515.84
07/03/2022	Peoples Bank	167402130004580	Reimbursement of Flight Tickets - Tokyo 2020	22,147.00	4,446,010.25
27/06/2022	Peoples Bank	167402130004580	Olympic Scholarships for Athletes - Paris 2024 Jan to April 2022		
			1.Ishara Madurangi Darshika	4,000.00	1,449,200.00
			2.Rajitha Pushpa Kumara	4,000.00	1,449,200.00
			3.Nethmi Ahinsa Fernando	4,600.00	1,666,580.00
			4.Dilshi Maheesha Shayamali Kumarasinghe	4,000.00	1,449,200.00
			5.Indika Chathuranga Dissanayake	3,400.00	1,231,820.00
			6.Thilini Promodika	2,000.00	724,600.00
14/07/2022	Peoples Bank	167402130004580	Team Support Grant - Beach Volley Ball	2,537.00	923,214.30
09/11/2022	Peoples Bank	167402130004580	Olympic Values - Initiatives	1,372.00	502,289.20
			Airfare Reimburshment of Mr .Nishantha Piyasena	1,699.00	622,003.90
17/11/2022	Peoples Bank	167402130004580	Olympic Day	4,189.00	1,533,592.90
28/11/2022	Peoples Bank	167402130004580	Olympic Values - Initiatives National olympic Academy	11,250.00	4,113,000.00
			Olympic Scholarships for Athletes - Paris 2024	2,000.00	731,200.00
19/08/2022	Peoples Bank	167402130004580	Continental Athlete Support Grant	23,314.00	8,462,282.58
20/06/2022	Peoples Bank	167402130004580	Team Support Grant - Basketball	16,875.00	6,121,406.25
30/06/2022	Peoples Bank	167402130004580	NOC Administration Development - Administrative Subsidy	45,000.00	16,284,600.00
20/12/2022	Peoples Bank	167402130004580	Olympic Games Universality		
			1.Ishara Madurangi Darshika	4,000.00	1,463,040.00
			2.Rajitha Pushpa Kumara	4,000.00	1,463,040.00
			3.Dilshi Maheesha Shayamali Kumarasinghe	4,000.00	1,463,040.00
			4.Indika Chathuranga Dissanayake	3,400.00	1,243,584.00
			5.Thilini Promodika	2,000.00	731,520.00
13/12/2022	Peoples Bank	167402130004580	TOP X Programme	35,000.00	12,802,300.00
Total Funds Received From IOC				<b>210,298.00</b>	<b>72,340,349.85</b>



**Olympic Council of Asia**

02/06/2022	Peoples Bank	167402130004580	Asian Games2022-Art Competition	2,972.00	1,071,703.20
24/08/2022	Peoples Bank	167402130004580	Recived Payment for NOC Activity Grant 2022	124,955.00	45,358,665.00
Total Funds Received From OCA				<b>127,927.00</b>	<b>46,430,368.20</b>
<b>Total Funds Received From IOC &amp; OCA</b>				<b>338,225.00</b>	<b>118,770,718.05</b>



**Annexure 2.2**  
**IOC & OCA fund received in 2022 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 2022 year (LKR)	Balance (LKR)
<b>International Olympic Committee</b>							
11/02/2022	Peoples Bank	167402130004580	National Courses for Sports Administrators - Sports Administrators Courses - 2021	1,696.00	340,472.00	336,320.10	4,151.90
25/03/2022	Peoples Bank	167402130004580	National Courses for Sports Administrators - Sports Administrators Courses	1,038.00	302,815.74	275,826.43	26,989.31
25/03/2022	Peoples Bank	167402130004580	National Courses for Sports Administrators - Sports Administrators Courses	493.00	143,822.89	130,905.06	12,917.83
30/03/2022	Peoples Bank	167402130004580	National Courses for Sports Administrators - Sports Administrators Courses - IOC World Conference on Prevention of Injury & Illness	2,288.00	676,515.84	745,871.66	(69,355.82)
07/03/2022	Peoples Bank	167402130004580	Reimbursement of Flight Tickets - Tokyo 2020	22,147.00	4,446,010.25	4,474,071.00	(28,060.75)
27/06/2022	Peoples Bank	167402130004580	Olympic Scholarships for Athletes - Paris 2024 Jan to April 2022				
			1.Ishara Madurangi Darshika	4,000.00	1,449,200.00	1,449,200.00	
			2.Rajitha Pushpa Kumara	4,000.00	1,449,200.00	1,449,200.00	
			3.Nethmi Ahinsa Fernando	4,600.00	1,666,580.00	-	1,666,580.00
			4.Dilshi Maheesha Shayamali Kumarasinghe	4,000.00	1,449,200.00	1,449,200.00	
			5.Indika Chathuranga Dissanayake	3,400.00	1,231,820.00	1,231,820.00	
			6.Thilini Promodika	2,000.00	724,600.00	724,600.00	
14/07/2022	Peoples Bank	167402130004580	Team Support Grant - Beach Volley Ball	2,537.00	923,214.30	913,000.00	10,214.30
09/11/2022	Peoples Bank	167402130004580	Olympic Values - Initiatives	1,372.00	502,289.20	501,802.14	487.06
			Airfare Reimbursment of Mr .Nishantha Piyasena	1,699.00	622,003.90	620,300.00	1,703.90
17/11/2022	Peoples Bank	167402130004580	Olympic Day	4,189.00	1,533,592.90	1,535,165.28	(1,572.38)
28/11/2022	Peoples Bank	167402130004580	Olympic Values - Initiatives National olympic Academy	11,250.00	4,113,000.00	4,113,000.00	-
			Olympic Scholarships for Athletes - Paris 2024	2,000.00	731,200.00	-	731,200.00
19/08/2022	Peoples Bank	167402130004580	Continental Athlete Support Grant	23,314.00	8,462,282.58	7,938,995.16	523,287.42
20/06/2022	Peoples Bank	167402130004580	Team Support Grant - Basketball	16,875.00	6,121,406.25	6,121,406.25	-
30/06/2022	Peoples Bank	167402130004580	NOC Administration Development - Administrative Subsidy	45,000.00	16,284,600.00	18,024,374.50	(1,739,774.50)
20/12/2022	Peoples Bank	167402130004580	Olympic Games Universality				
			1.Ishara Madurangi Darshika	4,000.00	1,463,040.00	1,463,040.00	-
			2.Rajitha Pushpa Kumara	4,000.00	1,463,040.00	-	1,463,040.00
			3.Dilshi Maheesha Shayamali Kumarasinghe	4,000.00	1,463,040.00	-	1,463,040.00
			4.Indika Chathuranga Dissanayake	3,400.00	1,243,584.00	-	1,243,584.00
			5.Thilini Promodika	2,000.00	731,520.00	-	731,520.00
13/12/2022	Peoples Bank	167402130004580	TOP X Programme	35,000.00	12,802,300.00	-	12,802,300.00
<b>Total Funds Received From IOC</b>				<b>210,298.00</b>	<b>72,340,349.85</b>	<b>53,498,097.58</b>	<b>18,842,252.27</b>



**Olympic Council of Asia**

02/06/2022	Peoples Bank	167402130004580	Asian Games2022-Art Competition	2,972.00	1,071,703.20	859,823.51	211,879.69
24/08/2022	Peoples Bank	167402130004580	Recived Payment for NOC Activity Grant 2022	124,955.00	45,358,665.00	45,908,050.93	(549,385.93)
Total Funds Received From OCA				<b>127,927.00</b>	<b>46,430,368.20</b>	<b>46,767,874.44</b>	<b>(337,506.24)</b>
<b>Total Funds Received From IOC &amp; OCA</b>				<b>338,225.00</b>	<b>118,770,718.05</b>	<b>100,265,972.02</b>	<b>18,504,746.03</b>



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NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER	
NAME & ADDRESS OF THE PAYEE		Fe-Wrestling Federation of Sri Lanka	V /NO : 563
CHEQUE DRWAN IN FAVOUR OF		Wrestling Federation of Sri Lanka	DATE : 14/10/2022
			BANK : PB
			CHQ NO : 530387
DESCRIPTION	A/C Code	Amount	
Release - Financial Assistance for Wrestling Team attend Under 23 World ChampionShip held in Spain	9851	1,000,000.00	
Amounts in Word: <b>**One Million Only**</b>		1,000,000.00	
<u>Prepared by</u>	<u>Checked by</u>		
<u>Authorized by (either One should be signed)</u>		<u>Certified by</u>	
<u>President</u>	<u>Secretary General</u>	<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of .....only			
Name : <u>Dinesh</u>			
ID No: <u>197124903376</u>		Date & Signature <u>14.10.2022</u>	





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இலங்கை மல்யுத்த சம்மேளனம்

**WRESTLING FEDERATION OF SRI LANKA**

AFFILIATED TO : MINISTRY OF SPORTS, NATIONAL OLYMPIC COMMITTEE OF SRI LANKA  
OFFICIAL REPRESENTATIVE : INTERNATIONAL AMATEUR WRESTLING FEDERATION (IWW)

Mr. Maxwell de Silva  
Secretary General,  
National Olympic Committee of Sri Lanka,  
100/9F, Independence Avenue,  
Colombo 07.

11.10.2022.

Dear Sir,

## Under 23 World Wrestling Championship Spain

The Wrestling Federation of Sri Lanka is one of the sport entities which is fast developing and through our concerted efforts and the support of you and NOC Sri Lanka, we already have produced the first Commonwealth Medal for our motherland.

In our effort, we are seeking to give the maximum international exposure for our U23 top nine wrestlers in the country counting two females including Nethmi Fernando and seven males and four officials to take part in the Senior World Wrestling Championships which is scheduled to be held in Spain from 17 to 24 October 2022.

The average cost may be around Rs. 959,000 per athlete and the total cost for the contingent is Rs. 12,317,000. The Department of Sports Development has informed us that they cannot fund for the tournament. Hence we have to find sponsors and so far we were successful to find only Rs 1,500,000/- which was given by Hon. Mr. Sajith Premadasa in recognition of Nethmi's medal to support Wrestling. The balance amount have to be borne by the team, personally.

Airfare charges	5,356,000
Hotel Accommodation	5,265,000

Therefore, I plead you to consider to support us financially and assist the team to travel to Spain to take part in these games.

Thanking you.  
Yours Sincerely,  
Sarath Hewavitharana.

**President**  
**Sarath Hewavitharana**  
Wrestling Federation of Sri Lanka  
No. 320/17, Madiwala Kotte  
Sri Lanka.

President  
Wrestling Federation of Sri Lanka

President  
+94 777312100  
E-mail: sri@uww.org  
srathewavitharana65@gmail.com

Secretary  
+94 77736649  
E-mail: sri@uww.org

[rathnayakaajantha4@gmail.com](mailto:rathnayakaajantha4@gmail.com)

Treasurer  
+94 777939539  
E-mail: sri@uww.org  
hmdkrishantha@yahoo.com



**WRESTLING FEDEARTION OF SRI LANKA**  
**Senior World Championships U23 - Pontevedra , Spain**  
**17- 24 October 2022**

**Budgeted Expenses**

<u>Athletes</u>	Exchange Rate		CHF 1 = LKR 375
	Male	Female	Total
Athletes	7	2	9
Coach	2	-	2
Admin Officers	2	-	2
	<b>11</b>	<b>2</b>	<b>13</b>

Description	Per rateRs.	Qty	Total Rs.
1 Air ticket cost from Colombo to Spain and back	412,000	13	5,356,000
2 Entry Fees - CHF 100 per person	37,500	9	337,500
3 Accommodation from 17th to 24th October 2022 - (only for 4 days x CHF 180 per day)	405,000	13	5,265,000
4 Visa & Documentation Charges	54,000	13	702,000
5 PCR - Local	6,500	13	84,500
6 PCR - Foreign -CHF 100	37,500	13	487,500
7 Insurance	6,500	13	84,500
<b>Total Budgeted Amount</b>			<b>12,317,000</b>
Cost per Athlete			<b>959,000</b>
Cost per Official			<b>921,500</b>



**U23 WORLD CHAMPIONSHIPS**  
**PONTEVEDRA, SPAIN, 17-23 OCTOBER 2022**  
**GRECORROMAN / FREE STYLE / FEMALE WRESTLING - U-23**

Spanish Wrestling Federation, has the pleasure of inviting to  
**SRI LANKA TEAM** to participate in the:

**U23 WORLD CHAMPIONSHIPS**

With the Next Team:

	Name as per Pass Port		PP, No	WEIGHT	Time Period
1	ILANDARI PEDIGE Rasindu Divan	Male	N8440517	79Kg	19.10.2022 -24.10.2022
2	PALAMURE ARACHCHILAGE Kusumsiri Madusanka Bandara Palamure	Male	N8778230	74Kg	19.10.2022 -24.10.2022
3	SAMARADIVAKARA S Rajapaksha Mohottalage Oshanda Matheesha	Male	N9909291	61Kg	19.10.2022 -24.10.2022
4	WADDUWA PALLIYA GURUNNANSELAGE DON Sethusha Ruwel Vishmika Senanayake	Male	N8982662	92Kg	19.10.2022 -24.10.2022
5	PINNADUWAGE Diruk De Silva	Male	N9732352	Coach	19.10.2022 -24.10.2022
6	HEENKENDA MUDIYANSELAGE Dinesh Krisantha	Male	N6552094	Team Leader	19.10.2022 -24.10.2022
7	WANNAKU WATHTHA WADUGE Lahiru Sumindya Fernando	Male	N8976848	70Kg	19.10.2022 -24.10.2022
8	KANKANAMLAGE Madurwantha Sandaruwan Gunawardana	Male	N8984372	65Kg	19.10.2022 -24.10.2022
9	GANEGODAGE Hansana Madushanka Rodrigo	Male	N9886616	57Kg	19.10.2022 -24.10.2022
10	RATHNAYAKA MUDALIGE Ajantha Rathnayaka	Male	N7761391	SG	17.10.2022 -22.10.2022
11	THENKO SANDUGE Suranga Kumara	Male	N8967585	Coach	17.10.2022 -22.10.2022
12	PORUTHOTAGE Nethmi Ahinsa Fernando	Female	N8967753	55Kg	17.10.2022 -22.10.2022
13	MADURAVALAGE DON Chamodya Keshani	Female	N8967591	53Kg	17.10.2022 -22.10.2022

The hotels for the competition will are:

**HOTEL CARLOS I SILGAR**

**RUA DE VIGO, 36960 Sanxenxo (Pontevedra)**

Sincerely yours,  
Madrid, 28/09/2022

Fco. Javier Iglesias  
Spain Wrestling Federation President



Firmado digitalmente por 30570630L FRANCISCO JAVIER IGLESIAS (R: Q2878024E)  
Nombre de reconocimiento (DN): 2.5.4.13=Ref AEAT/AEAT0302/PUESTO 1/36675/03022021121157,  
serialNumber=EICES-30570630L, givenName=FRANCISCO JAVIER, sn=IGLESIAS SERNA,  
cn=30570630L FRANCISCO JAVIER IGLESIAS (R: Q2878024E), 2.5.4.97=VATES-Q2878024E,  
o=FEDERACION ESPAÑOLA DE LUCHAS OLÍMPICAS Y DISCIPLINAS ASOCIADAS, c=ES  
Fecha: 2022.09.28 09:38:23 +02'00'



**SENIOR U23 WORLD CHAMPIONSHIPS (GR/FS/WW)  
CHAMPIONNATS DU MONDE SENIOR U23 (GR/LL/LF)**

**PONTEVEDRA (ESP), 17-23.10.2022**

<b>SPECIFIC INFORMATION / INFORMATIONS SPECIFIQUES</b>	
Details of the organising Federation Coordonnées de la Fédération organisatrice	Federacion Española de Luchas Olimpicas y Disciplinas Asociadas c/o Amos De Escalante Bajo 12 ES - 28017 Madrid SPAIN Email: <a href="mailto:esp@uww.org">esp@uww.org</a>
Details of the competition venue Coordonnées de la salle de compétition	Pavillón Municipal dos Deportes de Pontevedra Pavillon municipal des sports de Pontevedra  Rúa Xoán Manuel Pintos, 7, 36005 Pontevedra
Age group Groupe d'âge	Senior U23 according to the United World Wrestling rules Senior U23 selon les Règles de Lutte de United World Wrestling
Weight categories / Catégories de poids	FS / LL 57-61-65-70-74-79-86-92-97-125kg GR 55-60-63-67-72-77-82-87-97-130kg WW / LF 50-53-55-57-59-62-65-68-72-76kg
Number of mats and trademark Nombre de tapis et marque	3 United World Wrestling approved mats 3 tapis approuvés United World Wrestling
Deadline for the final entries Délai pour les inscriptions nominatives	29 September 2022 29 septembre 2022
Referees' category Catégorie d'arbitres	Category I Catégorie I
Referees' course type Type de stage pour arbitres	Level IV and V <b>(only practice during the competition, theoretical part will be done online before the competition)</b> Niveau IV et V <b>(seulement pratique durant la compétition, la partie théorique sera effectuée en ligne avant la compétition)</b>
Reception of the teams Accueil des équipes	Santiago de Compostela Airport L'aéroport international de Saint-Jacques-de-Compostelle  Vigo–Peinador Airport Aéroport de Vigo-Peinador  Porto Airport (Portugal) – extra charge of EUR 30.- is applied Aéroport de Porto-Francisco Sá-Carneiro (Portugal) - un supplément de 30.- EUR est appliqué
Details of the hotel for the teams Coordonnées de l'hôtel pour les équipes	<b>Hotel Carlos I Silgar</b> Rúa de Vigo, 36960 Sanxenxo Tel.: +34 986 72 70 36 Email: <a href="mailto:info@hotelcarlos.es">info@hotelcarlos.es</a> Website: <a href="https://www.hotelcarlos.es/en/">https://www.hotelcarlos.es/en/</a>  <b>Hotel Galicia Palace</b> Avda. de Vigo, 3. 36003 Pontevedra Tel.: +34 986 864 411 Email: <a href="mailto:reservas@galiciapalace.com">reservas@galiciapalace.com</a> Website: <a href="https://www.galiciapalace.com/">https://www.galiciapalace.com/</a>  <b>Hotel Campomar Sanxenxo</b> Mourelas, 69, 36990 Noalla, Pontevedra Tel.: +34 986 74 49 72 <a href="https://www.hotelcampomar.es/">https://www.hotelcampomar.es/</a>  <b>Hotel Virxe do Camiño</b> Rúa da Virxe do Camiño, 55, 36001 Pontevedra Tel.: +34 986 85 59 00 <a href="https://www.hotelvirgendelcamino.com/">https://www.hotelvirgendelcamino.com/</a>



	<b>Hotel Spa Galatea</b> Paxariñas, s/n, 36970 Sanxenxo, Pontevedra Tel.: +34 986 72 70 27 <a href="https://www.hotelgalatea.com/">https://www.hotelgalatea.com/</a>
Details of the hotel for the referees and the UWW Staff Coordonnées de l'hôtel pour les arbitres et le Staff WWW	<b>Hotel Augusta Eco Wellness Resort</b> Lugar de Padrián 25. 36960 Sanxenxo Tel.: +34 986 727 878 Email: <a href="mailto:reservas@augustasparesort.com">reservas@augustasparesort.com</a> Website: <a href="https://www.augustasanxenxo.com">https://www.augustasanxenxo.com</a>
Details of the hotel for the UWW Bureau Coordonnées de l'hôtel pour le Bureau UWW	<b>Gran Talaso Hotel Sanxenxo</b> Paseo Praia de Silgar, 3, 36960 Sanxenxo Tel: +34 986 69 11 11 Email: <a href="https://www.hotelsanxenxo.com/">https://www.hotelsanxenxo.com/</a>
Accommodation fee per day and per person Taxe de séjour par jour et par personne	CHF 180.-
Entry fee for the competition Taxe d'engagement pour la compétition	CHF 100.-
Details of the accreditation place Coordonnées du lieu d'accréditation	Pavillón Municipal dos Deportes de Pontevedra Pavillon municipal des sports de Pontevedra  Rúa Xoán Manuel Pintos, 7, 36005 Pontevedra
Organizer's bank details Coordonnées bancaires de l'organisateur	Account Name: FEDERACION ESPAÑOLA DE LUCHAS OLIMPICAS Y D.A. IBAN / Account Number: ES84 0049 6701 13 2716067960 SWIFT / BIC code: BSCHESMM



**SENIOR U23 WORLD CHAMPIONSHIPS (GR/FS/WW)  
CHAMPIONNATS DU MONDE SENIOR U23 (GR/LL/LF)**

**PONTEVEDRA (ESP), 17-23.10.2022**

		<b>PROGRAM / PROGRAMME</b>
Saturday / Samedi 15.10.2022		Arrival of the delegations Arrivée des délégations
Sunday / Dimanche 16.10.2022	17.00	Referees' Consultation Consultation des arbitres
	17.00-18.00	Technical conference – all GR teams Conférence technique – toutes les équipes GR Draw GR – All weight categories Tirage GR – Toutes les catégories de poids
Monday / Lundi 17.10.2022	08.00-08.30	I Medical examination & Weigh-in GR – 55-63-77-87-130kg I Examen médical & Pesée GR – 55-63-77-87-130kg
	10.30-15.00	Qualification rounds GR – 55-63-77-87-130kg Tours éliminatoires GR – 55-63-77-87-130kg
	17.15-17.45	Opening Ceremony Cérémonie d'ouverture
	18.00-19.30	Semi Final GR – 55-63-77-87-130kg Demi Finale GR – 55-63-77-87-130kg
Tuesday / Mardi 18.10.2022	08.00-08.15	II Weigh-in GR – 55-63-77-87-130kg II Pesée GR – 55-63-77-87-130kg
	08.15-08.45	I Medical Examination & Weigh-in GR – 60-67-72-82-97kg I Examen médical & pesée GR – 60-67-72-82-97kg
	10.30-15.30	Qualification rounds GR – 60-67-72-82-97kg Tours éliminatoires GR – 60-67-72-82-97kg
	10.30-15.30	Repechage GR – 55-63-77-87-130kg Repechages GR – 55-63-77-87-130kg
	15.30-16.30	Technical conference – all WW teams Conférence technique – toutes les équipes LF Draw WW – All weight categories Tirage LF – Toutes les catégories de poids
	16.45-17.45	Semi Final GR – 60-67-72-82-97kg Demi Finale GR – 60-67-72-82-97kg
	18.00-20.30	Finals GR – 55-63-77-87-130kg Finales GR – 55-63-77-87-130kg Award ceremonies / Cérémonies protocolaires
Wednesday / Mercredi 19.10.2022	08.00-08.15	II Weigh-in GR – 60-67-72-82-97kg II Pesée GR – 60-67-72-82-97kg
	08.15-08.45	I Medical examination & Weigh-in WW – 50-55-59-68-76kg I Examen médical & Pesée LF – 50-55-59-68-76kg
	10.30-13.30	Qualification rounds WW – 50-55-59-68-76kg Tours éliminatoires LF – 50-55-59-68-76kg
	10.30-13.30	Repechage GR – 60-67-72-82-97kg Repechages GR – 60-67-72-82-97kg
	16.45-17.45	Semi Final WW – 50-55-59-68-76kg Demi finale LF – 50-55-59-68-76kg
	18.00-20.30	Finals GR – 60-67-72-82-97kg Finales GR – 60-67-72-82-97kg Award ceremonies / Cérémonies protocolaires
Thursday / Jeudi 20.10.2022	08.00-08.15	II Weigh-in WW – 50-55-59-68-76kg II Pesée LF – 50-55-59-68-76kg
	08.15-08.45	I Medical examination & Weigh-in WW – 53-57-62-65-72kg I Examen médical & Pesée LF – 53-57-62-65-72kg
	10.30-13.30	Qualification rounds WW – 53-57-62-65-72kg Tours éliminatoires LF – 53-57-62-65-72kg
	10.30-13.30	Repechage WW – 50-55-59-68-76kg Repechages LF – 50-55-59-68-76kg
	13.30-14.30	Technical conference – all FS teams Conférence technique – toutes les équipes LL Draw FS – All weight categories Tirage LL – Toutes les catégories de poids



	16.45-17.45	Semi Final WW – 53-57-62-65-72kg Demi finale LF – 53-57-62-65-72kg
	18.00-20.30	Finals WW – 50-55-59-68-76kg Finales LF – 50-55-59-68-76kg Award ceremonies / Cérémonies protocolaires
Friday / Vendredi 21.10.2022	08.00-08.15	II Weigh-in WW – 53-57-62-65-72kg II Pesée LF – 53-57-62-65-72kg
	08.15-08.45	I Medical examination & Weigh-in FS – 57-65-70-79-97kg I Examen médical & Pesée LL – 57-65-70-79-97kg
	10.30-15.30	Qualification rounds FS – 57-65-70-79-97kg Tours éliminatoires LL – 57-65-70-79-97kg
	10.30-15.30	Repechage WW – 53-57-62-65-72kg Repechages LF – 53-57-62-65-72kg
	16.45-17.45	Semi Final FS – 57-65-70-79-97kg Demi finale LL – 57-65-70-79-97kg
	18.00-20.30	Finals WW – 53-57-62-65-72kg Finales LF – 53-57-62-65-72kg Award ceremonies / Cérémonies protocolaires
Saturday / Samedi 22.10.2022	08.00-08.15	II Weigh-in FS – 57-65-70-79-97kg II Pesée LL – 57-65-70-79-97kg
	08.15-08.45	I Medical examination & Weigh-in FS – 61-74-86-92-125kg I Examen médical & Pesée LL – 61-74-86-92-125kg
	10.30-15.30	Qualification rounds FS – 61-74-86-92-125kg Tours éliminatoires LL – 61-74-86-92-125kg
	10.30-15.30	Repechage FS – 57-65-70-79-97kg Repechages LL – 57-65-70-79-97kg
	16.45-17.45	Semi Final FS – 61-74-86-92-125kg Demi finale LL – 61-74-86-92-125kg
	18.00-20.30	Finals FS – 57-65-70-79-97kg Finales LL – 57-65-70-79-97kg Award ceremonies / Cérémonies protocolaires
Sunday / Dimanche 23.10.2022	08.00-08.15	II Weigh-in FS – 61-74-86-92-125kg II Pesée LL – 61-74-86-92-125kg
	16.00-17.45	Repechage FS – 61-74-86-92-125kg Repechages LL – 61-74-86-92-125kg
	18.00-20.30	Finals FS – 61-74-86-92-125kg Finales LL – 61-74-86-92-125kg Award ceremonies / Cérémonies protocolaires
Monday / Lundi 24.10.2022		Departure of the delegations Départ des delegations



*wrestling  
Imm.*

**CAMPEONATO DE MUNDO U23**  
**U23 WORLD CHAMPIONSHIPS FS - GR - WW**  
Pontevedra (Galicia) ESPAÑA 17 a 23 de Octubre de 2022

**PAGO CUOTAS DE ALOJAMIENTO**

FEDERACION	SRI LANKA					
	DIAS	PERSONAS	CUOTA CHF	TOTAL	CUOTA €	TOTAL
Coach	6	1	180,00 fr.	1.080,00 fr.	190,00 €	1.140,00 €
Athlete	6	5	180,00 fr.	5.400,00 fr.	190,00 €	5.700,00 €
			<b>Total CHF</b>	<b>6.480,00 fr.</b>	<b>Total €</b>	<b>6.840,00 €</b>

Federación Española de Lucha  
Tesorería

CIF: Q2878024E

3 de Octubre de 2022



**BANK DETAILS:**

Recipient: FEDERACION ESPAÑOLA DE LUCHAS OLIMPICAS Y D.A.  
Recipient Address; C/AMOS DE ESCALANTE, 12, 28017 MADRID  
Bank Name: BANCO SANTANDER  
Bank Address: OFICINA 6701 CALLE ALCALA 422 CP 28000 MADRID (ESPAÑA)  
Bank Account #: SWIFT CODE: BSCHESMM  
IBAN: ES84 0049 6701 13 2716067960

*Treasurer*

*Hej...*

*30/11/2022*



	<p>JK said that only thing to be care about is logistics and asked to balance it and send a report to the finance committee.</p> <p>Chair of the meeting said that he has noticed few emails about the quotation of NOC SL vehicle and SG said that it will get done. Chair said that since the van is old he doesn't want to send it to the agents since of it is goes to agents it has to pay a huge amount. Asked to get 3 quotations from Panchikawatta and process.</p> <p>Mr. GJ said that staff washroom's name boards (MEN / WOMEN) were not hanged. Also, SG agreed to pay the rest of Rs. 167,000/= to the company.</p> <p>Mr. SPE said that for the logo quotations were called and selected the lowest price and Stainless Steel was selected. Mr. CL also agreed with selection by saying that he also went through the comparison. Mr. SPE said that the stainless steel number is 316. Chair asked about the time that will take to finish the logo establishment and Mr. SPE say that it will take probably 18 days. Further, Mr. SPE clearly specifies that only the logo will be finished by 18 days.</p>	<p>Cdr.(rtd) CL to process.</p> <p>Mr. SPE agreed to talk to shops in Panchikawatta and get the matter sorted.</p> <p>House noted and agreed.</p>	<p>Mr. SPE</p> <p>Mr. SPE</p>	<p>18 days</p>
v.	<p><b>Junior Development Committee (JDC)</b></p> <p>Since the chair of the JDC was absent, Chair of the meeting said that he has received a letter with an invoice from Mr. SPS on the expenses (Rs. 170,000/-) incurred for Prgoramme had with NFs by the JDC. The Chair of the meeting further added that Mr. Fazil also has spent Rs. 360,000/- for the media coordination, translation, Compere and backdrop and etc. Mr. JK said that it will create an issue and be referred to FC and he further said that it should be budgeted in advanced.</p>	<p>Mr. MDS said that he will look in to the budget and FC to give their comments.</p>	<p>Mr. MDS</p>	
5.	<p><b>Games</b></p>			
i)	<p><b>Update on Saudi Games, Riyadh – 28<sup>th</sup> October to 7<sup>th</sup> November 2022</b></p> <p>The SG briefed the membership that he and chair of the meeting attended the Saudi Games on the invitation of the Saudi Games Organising Committee. Further, SG and chair of the meeting commented that the tournament was held successfully and it was well organized.</p>	<p>House noted.</p>		
ii)	<p><b>South Asian Games – Pakistan – March 2024</b></p> <p>The SG briefed the membership that the games will be held in March 2024. The Pakistan NOC has finalized 26 sports including Rugby and billiard &amp; Snooker. The SG said that if the EB members have not seen the final list, he will re-share it.</p>	<p>House Noted</p>	<p>Mr. MDS</p>	
6.	<p><b>Accounts</b></p>			
i.	<p><b>Account statement for the month of September 2022</b></p> <p>Mr. GJ said pointed that Account Statement for the month of September 2022 has circulated among the EB members.</p>	<p>House Noted and Approved.</p>	<p>Mr. GJ</p>	
ii.	<p><b>Approval for the Budget for 2023</b></p> <p>Under the FC minutes discussion Mr. JK said that there should be a budget meeting before the AGM to discuss about the budget and auditor's report.</p>	<p>House Approved have a budget meeting</p>		
iii.	<p><b>Approval for the payment made to Wrestling Federation of Sri Lanka</b></p> <p>The SG updated the membership that; for the U23 Wrestling World Championship 8 athletes were to participate together with 4 officials. He said Nethmi Ahinsa got 5<sup>th</sup> in the tournament. SG further sought the covering approval for the support of 1 MN given to the Federation to take part in this tournament. SG also said that out of the 8 athletes, 3 decamped and said in the future Wrestling will not support for international tour. SG further said one another male athlete became overall 5<sup>th</sup> in the rankings. But this male</p>	<p>House noted on the update of the participation of Sri Lanka team at the U23 Wrestling World Championship. House also gave covering</p>	<p>Mr. MDS, Mr. SH</p>	



**U23 WORLD CHAMPIONSHIPS**  
**PONTEVEDRA, SPAIN, 17-23 OCTOBER 2022**  
**GRECORROMAN / FREE STYLE / FEMALE WRESTLING – U-23**

Spanish Wrestling Federation, has the pleasure of inviting to  
**SRI LANKA TEAM** to participate in the:

**U23 WORLD CHAMPIONSHIPS**

With the Next Team:

	Name as per Pass Port		PP, No	WEIGHT	Time Period
1	ILANDARI PEDIGE Rasindu Divan	Male	N8440517	79Kg	19.10.2022 -24.10.2022
2	PALAMURE ARACHCHILAGE Kusumsiri Madusanka Bandara Palamure	Male	N8778230	74Kg	19.10.2022 -24.10.2022
3	SAMARADIVAKARA S Rajapaksha Mohottakalage Oshanda Matheesha	Male	N9909291	61Kg	19.10.2022 -24.10.2022
4	WADDUWA PALLIYA GURUNNANSELAGE DON Sethusha Ruwel Vishmika Senanayake	Male	N8982662	92Kg	19.10.2022 -24.10.2022
5	PINNADUWAGE Dilruk De Silva	Male	N9732352	Coach	19.10.2022 -24.10.2022
6	HEENKENDA MUDIYANSELAGE Dinesh Krisantha	Male	N6552094	Team Leader	19.10.2022 -24.10.2022
7	WANNAKU WATHTHA WADUGE Lahiru Sumindya Fernando	Male	N8976848	70Kg	19.10.2022 -24.10.2022
8	KANKANAMLAGE Maduwantha Sandaruwan Gunawardana	Male	N8984372	65Kg	19.10.2022 -24.10.2022
9	GANEGODAGE Hansana Madushanka Rodrigo	Male	N9886616	57Kg	19.10.2022 -24.10.2022
10	RATHNAYAKA MUDALIGE Ajantha Rathnayaka	Male	N7761391	SG	17.10.2022 -22.10.2022
11	THENKO SANDUGE Suranga Kumara	Male	N8967585	Coach	17.10.2022 -22.10.2022
12	PORUTHOTAGE Nethmi Ahinsa Fernando	Female	N8967753	55Kg	17.10.2022 -22.10.2022
13	MADURAVALAGE DON Chamodya Keshani	Female	N8967591	53Kg	17.10.2022 -22.10.2022

The hotels for the competition will be:

**HOTEL CARLOS I SILGAR**

**RUA DE VIGO, 36960 Sanxenxo (Pontevedra)**

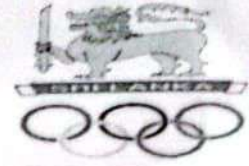
Sincerely yours,  
Madrid, 28/09/2022

Fco. Javier Iglesias  
Spain Wrestling Federation President



Firmado digitalmente por 30570630L FRANCISCO JAVIER IGLESIAS (R: Q2878024E)  
Número de reconocimiento (DN): 2.5.4.13=Ref AEAT/AEAT0302/PUERTO 1/36975/03022021121157,  
serialNumber=BJCES-30570630L, givenName=FRANCISCO JAVIER, sn=IGLESIAS SEMNA,  
cn=30570630L FRANCISCO JAVIER IGLESIAS (R: Q2878024E), 2.5.4.97=VATES-Q2878024E,  
o=FEDERACION ESPAÑOLA DE LUCHAS OLÍMPICAS Y DISCIPLINAS ASOCIADAS, c=ES  
Fecha: 2022.09.28 09:38:23 +02'00'





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V / NO :
NAME & ADDRESS OF THE PAYEE		Fe-Sri Lanka Basketball Federation		DATE : 28/12/2022
CHEQUE DRAWN IN FAVOUR OF		Sri Lanka Basketball Federation		BANK : PB
				CHQ NO : 530576
DESCRIPTION		A/C Code	Amount	
Release - Balance 50% Payment for Team Support Grant - Basket Ball - Women's Team for Preparatio...		9852	3,060,703.12	
Amounts in Word: **Three Million Sixty Thousand Seven Hundred Three And Cents Twelve Only**			3,060,703.12	
<u>Prepared by</u>		<u>Checked by</u>		
<u>Authorized by (either One should be signed)</u>		<u>Certified by</u>		
<u>President</u>		<u>Secretary General</u>	<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of .....				
Name : Chandana Wijayaratne ..... only				
ID No : 67174092V .....				
Date & Signature : 28/12/2022				





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V/NO :	
NAME & ADDRESS OF THE PAYEE		Dil's Food		DATE :	03/11/2022
CHEQUE DRWAN IN FAVOUR OF		U K G D Perera		BANK :	PB
				CHQ NO :	530432
DESCRIPTION			A/C Code	Amount	
Refreshment - OCA Development Programme for Coaches & Referees "Stage2 "			5100	16,750.00	
Amounts in Word: **Sixteen Thousand Seven Hundred Fifty Only**				16,750.00	
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorized by (either One should be signed)</u>					
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of .....only					
Name : <u>U.K.G.D. Perera</u>					
ID No: <u>7167224491</u>					
				 08/11/2022 Date & Signature	



# CASH RECEIPT

Project (if You have) : ..NOA 2022.....

VOUCHER NO: .....

DATE : 04/10/2022

NAME : Chillax Restaurant

(Name of the payee)

### DESCRIPTION

DESCRIPTION : Refreshment (Lunch Pkt) - 50 NO'S  
04<sup>th</sup> Day of National Olympic Academy 2022

Amount : Eighty three thousand only

83,000 / —

Checked by 

Approved by 

**CHILLAX RESTAURANT** Govt W/Makka  
No.86/A, Welimada Road,  
Chg, 530485  
Tel: 077 2835 85  
Peoples Cash Received by





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V / NO :	681
NAME & ADDRESS OF THE PAYEE		Chilax Restaurant (Pvt) Ltd		DATE :	04/12/2022
CHEQUE DRAWN IN FAVOUR OF		Chilax Restaurant (Pvt) Ltd		BANK :	PB
				CHQ NO :	530485
DESCRIPTION			A/C Code	Amount	
Refreshment - (Lunch Pkt) - 50 No's (04 Items) - 04th Day of National Olympic Academy 2022			9852	83,000.00	
Amounts in Word: <b>**Eighty Three Thousand Only**</b>				83,000.00	
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorized by (either One should be signed)</u>			<u>Certified by</u>		
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of ..... only					
Name : .....					
ID No: .....				Date & Signature	



# On Approval

Cash

Date 04/12/22

M/s.....

No	Qty	Description	Rate		Amount	
			Rs.	Cts.	Rs.	Cts.
1						
2	50	Burger bun				
3						
4	50	Lemon juice				
5						
6	50	Potato veg			1600	
7						
8	50	Apple				
9						
10						
11					80000.00	
12						
Hire No: 040			Total Amount			
3000/-						



CHILLAX RESTAURANT  
No.86/A, Wellimada Road,  
Bandarawela.  
Tel: 077 295 0000



File



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V/NO :	2022 / 72
NAME & ADDRESS OF THE PAYEE		Fortune Entertainment(Pvt) Ltd		DATE :	01/02/2022
CHEQUE DRWAN IN FAVOUR OF		Fortune Entertainment (Pvt) Ltd.		BANK :	PB
				CHQ NO :	521077
<b>DESCRIPTION</b>			<b>A/C Code</b>	<b>Amount</b>	
Lunch Expenses - 8th ASMC - 4th Session - on 08/09 January 2022			5100	134,400.00	
Amounts in Word: **One Hundred Thirty Four Thousand Four Hundred Only**				134,400.00	
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorized by (either One should be signed)</u>				<u>Certified by</u>	
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of ..... only					
Name : <u>ZHANG HONG</u>					
ID No : .....					
					Date & Signature

keep this check file until our done





# Fortune Entertainment (Pvt) Ltd.

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

Tel: 011 4368866 / 011 2688429

E-mail : fortuneboat@gmail.com

VAT No. 114696749 - 7000

## RECEIPT

No. 21905

TABLE NO.	NO. OF GUESTS	STEWARD NO.	DATE		
Upstair	24 Pax		08/01/2022		
DESCRIPTION	UNIT	QTY	RATE	AMOUNT Rs. Cts.	
Buffet		24	2800	67200	
(2800 x 24)					
<div style="border: 1px solid black; border-radius: 50%; padding: 20px; display: inline-block;"> <p>67200/-</p> </div>					
<p>These two receipts represent the expenses incurred for lunch provided to the ASMC Programme Director, Facilitators and participants of 4<sup>th</sup> Session of 8<sup>th</sup> ASMC</p> <p>M. J. Jayasinghe</p>				<p>SUB TOTAL 67200</p> <p>DISCOUNT .....</p> <p>SERVICE CHARGE 10% ...</p> <p>NBT</p> <p>FORTUNE ENTERTAINMENT (PVT) LTD</p> <p>GOVERNMENT TAX .....</p> <p>TOTAL</p>	
<p>M. J. Jayasinghe</p> <p>Guest</p>		<p>Director</p> <p>Cashier</p>			



Thanks you for your Patronage



# Fortune Entertainment (Pvt) Ltd.

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

Tel: 011 4368866 / 011 2688429

E-mail : fortuneboat@gmail.com

VAT No. 114696749 - 7000

## RECEIPT

### No. 21906

TABLE NO.	NO. OF GUESTS	STEWARD NO.	DATE		
Upstairs	24 Pax		09/01/2022		
DESCRIPTION	UNIT	QTY	RATE	AMOUNT Rs. Cts.	
Buffet		24	2800	67200	
(2800 x 24)					
<div style="border: 1px solid black; border-radius: 50%; padding: 10px; display: inline-block; transform: rotate(-15deg);">           67200/-         </div>					
<b>SUB TOTAL</b>				67200	
DISCOUNT .....					
SERVICE CHARGE 10% ...					
NBT FORTUNE ENTERTAINMENT (PVT) LTD GOVERNMENT TAXT. (PVT) LTD					
<b>TOTAL</b>					

*McHenry*  
Guest

.....  
Cashier *Director*



Thanks you for your Padronage



**Subject:** 8ASMC closure dinner - 21 Aug 2022.  
**Date:** Tuesday, August 23, 2022 at 12:41:23 India Standard Time  
**From:** Ted Muttiah  
**To:** NOC Sri Lanka, Clifford David  
**CC:** blavenh4849@gmail.com  
**Attachments:** image001.png, image002.png, image003.png, image004.png, image007.jpg, Cinnamon Grand\_Echo - NOC invoice.pdf

Dear Ms. Hiruni,

Cc: Mr. Clifford David – Cinnamon Grand

I convey greetings to the NOC team. Trust all are keeping well.

Please find attached the invoice for the dinner and soft drinks (shown as "banquet tickets").

Appreciate if you would arrange payment directly with Cinnamon Grand (cheques in favour of **Asian Hotels & Properties PLC** at the earliest please.

Mr. Clifford David (0777429243), Banquet Manager at Cinnamon Grand on copy this email can assist you if necessary.

Regards,  
Ted



---

**Ted Hiran Muttiah**  
**Chief Commercial Officer**  
South Asia Gateway Terminals (Pvt) Ltd  
Port of Colombo P.O. Box 141  
Colombo 01 Sri Lanka  
M +94 77 2457350  
D +94 11 2457350  
F +94 11 2457558  
E [ted.muttiah@sagt.com.lk](mailto:ted.muttiah@sagt.com.lk)  
W [www.sagt.com.lk](http://www.sagt.com.lk)

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This message has been scanned for viruses and dangerous content by **MailScanner** at SLTiDC, and is believed to be clean.





NATION  
NAME  
CIF

### INVOICE

Customer Code: 3503264  
Customer : National Olympic Committee of  
100/9F Independence Avenue  
Sri Lanka

Invoice No : 700482979 Date : 21.08.2022  
Reservation No: 0003216658  
PO/DO No. :  
Description : National Olympic Comm Event  
Event Type : Diners - Dinner  
Event Date : 21.08.2022 Start/ 21.08.2022 End

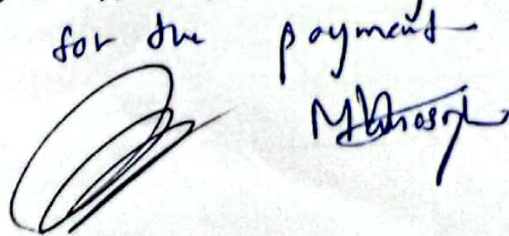
Date	Description	Qty	Rate (LKR)	Amount (LKR)
21.08.2022	Banquets Ticket 0100000441	1,000	11,439.99	11,439.99
21.08.2022	Buffet Menu	25,000	4,999.36	124,983.94
Grand Total (LKR)		25 Pax		136,423.93
Total Excluding Service Charges & Government Tax				109,726.23
Service Charges & Government Tax				26,697.70
Grand Total				136,423.93
Total Due				136,423.93

This invoice unless queried immediately will be treated as confirmed and correct. Please quote invoice number with your payment.  
Cheques to be drawn in favour of **Asian Hotels & Properties PLC** & crossed A/C payee only.

Rooms :  
Generated By : MOHAMMEDR  
Exchange Rate : 1.00000

THIS IS A SYSTEM GENERATED INVOICE AND DOES NOT REQUIRE A SIGNATURE.

We have arranged a dinner for the participants of 8th Osmc on 21st August 2022 as the 8th Osmc came to a closure and we were unable to arrange any sessions outstation due to COVID pandemic situation and economic crisis, and various unforeseen situations in the country.  
Kindly grant your approval for the payment.



**Cinnamon GRAND Colombo**  
Cinnamon Grand Colombo,  
P.O. Box 252, 77, Galle Road, Colombo 3, Sri Lanka.  
Telephone: +94 11 243 7437 / +94 11 743 7437 | Fax: +94 112 449 280

Asian Hotels & Properties Plc  
Corporate Office: 117, Sir Chittampalam A Gardiner Mawatha, Colombo 02, Sri Lanka  
E-mail: grand@cinnamonhotels.com | Website: www.cinnamonhotels.com  
Company Reg. No. PO2 | VAT No: 114004294-7000



mail

Hiruni Munasinghe <munasinghehiruni1984@gmail.com>

**2022 Buffet Menu Rate From Cinnamon Grand Colombo- Mr. Ted Muttiah**

Fri, Aug 19, 2022 at 4:47 PM

**NAME** : Muttiah <Ted.Muttiah@sagt.com.lk>  
**CHE** : "munasinghehiruni1984@gmail.com" <munasinghehiruni1984@gmail.com>, NOC Sri Lanka <natolcom@slt.lk>

Hi Hiruni,

As discussed, sharing below for your confirmation please.



Dear Ted,

Good Evening & Greetings From Cinnamon Grand Colombo,

Thank You for the Telephone Call and tentative booking done today, 16<sup>th</sup> Aug 2022, We are delighted that you are looking at having your proposed event with us.

Please refer attached details of the function along with a full quotation,

**Function** : Mr. Ted Muttiah obo NOC Dinner Event.

**Date** : 21<sup>st</sup> August 2022

**Venue** : The Echo Restaurant

**Time** : 07.00 PM -11.59 PM

**Total Number of guests** : 25-35 (approx. in Total)

(Minimum number of 25 Persons Per Event Required).

**Buffet Menu Rate:** LKR 5,000 per person (net)

**Menu:**

**SALADS:** APPLE AND WALNUT SALAD WITH MAPLE DRESSING

**SOUP:** CREAMY ASPARAGUS AND ROASTED GARLIC SOUP WITH PARMESAN BREAD ROLLS AND BUTTER

**MAINS:**

YANG CHOW FRIED RICE WITH CHICKEN

SPICY SCHESHUAN VEGETABLE NOODLES

SINGAPORE SWEET CHILI CHICKEN

CRUMBED FRIED SEER FISH

THAI MIXED VEGETABLE GREEN CURRY



<https://mail.google.com/mail/u/0/?ik=dca7d8c37f&view=pt&search=all&permmsgid=msg-f%3A1741588104856976288&simpl=msg-f%3A1741588104856976288>

TER FILE  
TER FILE

**CHINESE STYLE BROCCOLI & CAULIFLOWER**

**ACCOMPANIMENTS: PRAWN CRACKERS / MANGO CHUTNEY / CHILI PASTE**

**DESSERTS: CRÈME BRÛLÉE & ASSORTED FRESH FRUITS**

Coffee/Tea.

**Menu Rate will cover/offer the following:**

Welcome Drink on Arrival

Seating (Cluster Style Seating) and Linen & Basic Greenery/Foliage Decor Arranged

Power Connections and Basic Sound/AV System (Multimedia Projector Screen, Podium and Podium Mike and 01 FM Mike & Dance Floor) (Upon Request).

COVID-19 Signage and Sanitizers provided at entrance only.

Beverage Service throughout

Chair Cover Charges waived off

Beverage Handling Fee/Corkage Charges waived off

- You are free to bring in any amount of Hard Liquor and Wines from out
- Beer and Soft Drinks and Bites (All Food) needs to be purchased from the hotel.

**COVID-19 Guidelines & Security Measures:**

- COVID-19 Precautionary Safety Document and Government Social Distancing Guidelines & Protocol Directives will be applicable until further notice and are subject to change without prior notice/warning by the Government of SL & The Ministry of Health, Nutrition, and Indigenous Medicine of SL & at the discretion of the Management of Cinnamon Grand Colombo and General Security Measures.

**Booking Status/ Payment Terms:**

Please note we have made a confirmed booking for you on the 21<sup>st</sup> August 2022.

**Cancellation Policies:** Once the event has been confirmed and if there is a cancellation or a change in date the hotel reserves the right to charge a cancellation fee,

The Cancellation fee would be the total amount of the event charges.

**Payment:** Can be done via Credit Card (Card Holder Has to be Physically Present in The Hotel) or Cash.

**Full Payment To Be Done Prior to or at the Event.**

**Any Additional Balances to be settled immediately after the Function via Cash or Credit Card only.**

Should you need further information please feel free to contact Myself and I would be happy to help you out.

Have A Good & Safe Week Ahead & Look Forward To Hearing From You,

Thank You,  
Clifford

Clifford David  
 Senior Manager Sales | Corporate & MICE Events  
 Event Sales Office  
 Cinnamon Grand Colombo  
 No.77, Galle Road, Colombo 03, Sri Lanka.  
 Tel : +94 (0) 11 2437437 | +94 (0) 11 7437437  
 Direct : +94 (0) 11 2497345  
 Mobile : +94 (0) 777 429243  
 Fax : +94 (0) 11 55 47 57 44  
 E-mail : clifford@cinnamonhotels.com  
 Website : [www.cinnamonhotels.com/cinnamongrandcolombo](http://www.cinnamonhotels.com/cinnamongrandcolombo)



*Quotation -  
 Payment  
 others  
 document*



# INVOICE

Customer Code: 3503264  
 Customer : National Olympic Committee of  
 100/9F Independence Avenue  
 Sri Lanka

Invoice No : 700482979 Date : 21.08.2022  
 Reservation No: 0003216658  
 PO/DO No. :  
 Description : National Olympic Comm Event  
 Event Type : Diners - Dinner  
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Grand Total	136,423.93
Total Due	136,423.93

This invoice unless queried immediately will be treated as confirmed and correct. Please quote invoice number with your payment.  
 Cheques to be drawn in favour of **Asian Hotels & Properties PLC** - & crossed A/C payee only.

Rooms :  
 Generated By : PRAGEETHAK  
 Exchange Rate : 1.00000

THIS IS A SYSTEM GENERATED INVOICE AND DOES NOT REQUIRE A SIGNATURE.



**Cinnamon**  
 GRAND  
 Colombo

Cinnamon Grand Colombo,  
 P.O. Box 252, 77, Galle Road, Colombo 3, Sri Lanka.  
 Telephone: +94 11 243 7437 / +94 11 743 7437 | Fax: +94 112 449 280

Asian Hotels & Properties Plc  
 Corporate Office: 117, Sir Chittampalam A Gardiner Mawatha, Colombo 02, Sri Lanka  
 E-mail: grand@cinnamonhotels.com | Website: www.cinnamonhotels.com  
 Company Reg. No: PQ2 | VAT No: 114004294-7000

# RECEIPT

**Asian Hotels & Properties PLC - C/O Cinnamon Grand (Company Number PQ 2)**

77, Galle Road, Colombo 3 03.  
Tel:011-2437437 Fax:011-2449280  
VAT No : 114004294 7000

Cheque No. : PEOPLES 521452  
Profit Centre :

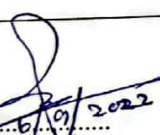
Receipt No : 1400000905  
Date : 06.09.2022  
Page : 1 / 1

Received with thanks from National Olympic Committee of, ,  
a sum of LKR . ONE HUNDRED THIRTY-SIX THOUSAND FOUR HUNDRED TWENTY-THREE AND CENTS  
NINETY-THREE ONLY

LKR 136,423.93

Reference	Details	Amount LKR
0700482979	National Olympic Committee of	136,423.93

TOTAL 136,423.93

  
6/9/2022  
Authorised Signatory

- Note :
- 1.This Receipt is not valid unless signed by an authorized Signatory.
  - 2.This receipt is valid subject to realization of the cheque(s).
  - 3.It is hereby certified that a sum of Rs 25 payable as stamp duty in respect of this receipt has been collected and/or remitted in terms of section 7 of the Stamp Duty (Special Provisions) Act No 12 of 2006



15<sup>th</sup> August 2022

The Secretary General  
National Olympic Committee

NATOC

NA

Dear Sir,

**8<sup>th</sup> Advanced Sport Management Course 2021/2022**


This is to inform you that, the Session VII of the 8<sup>th</sup> ASMC is scheduled to be held on 20<sup>th</sup> & 21<sup>st</sup> August 2022 at NOC.

As you are aware, though we had planned two outstation sessions in the eighth edition of ASMC, we could not organize them due to the prevailed pandemic situation in the country and prevailing fuel crisis.

Therefore, the Programme Director has suggested that it is better even to arrange a farewell dinner from NOC as this is the last session of the course and also the participants of this batch have missed all the special occasions that the previous batches had.

Therefore, kindly grant your approval to proceed with arranging a dinner for the participants and facilitators.

  
Hiruni Munasinghe  
Coordinator  
Advanced Sport Management Course

 CAPD  
15<sup>th</sup> / Aug / 2022





ch for Doctors (15) - Medical Committee Programme.  
5<sup>th</sup> November 2022,

GUEST CHECK

TABLET 1000

COFFEE 1000

TEA 1000

WATER 1000

FRUIT 1000

VEGETABLE 1000

MEAT 1000

EGG 1000

DRIED RICE 1000

CAPPUCCINO 1000

MILK 1000

YOGURT 1000

ICE CREAM 1000

PIZZA 1000

SERVICE CHARGE 1000



*[Handwritten signature]*

Moore Consulting  
Private Limited  
Treasury

quaradions  
09 068



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V/NO :	658
NAME & ADDRESS OF THE PAYEE		Quality Printers		DATE :	21/11/2022
CHEQUE DRAWN IN FAVOUR OF		Quality Printers		BANK :	PB
				CHQ NO :	✓ 530462
<b>DESCRIPTION</b>			<b>A/C Code</b>	<b>Amount</b>	
Release - 60% Advance Payment - for Good Sport Magazine December 2022 Edition (1,248,500*60%)			2600	749,100.00	
Amounts in Word: **Seven Hundred Forty Nine Thousand One Hundred Only**				749,100.00	
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorized by (either One should be signed)</u>			<u>Certified by</u>		
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of .....only					
Name : C. Jayarame .....					
ID No: 6333301581 .....					
					 Date & Signature



mail

Uresh Madhuranga <ureshmadhuranga1@gmail.com>

Subject: Printing advance of GoodSport Magazine

Page

Wed, Nov 16, 2022 at 1:47 PM

Pathiravithana <pathiravithane@hotmail.com>  
ureshmadhuranga1@gmail.com" <ureshmadhuranga1@gmail.com>

From: Surendran Subramaniam <sureshsub73@gmail.com>

Sent: Wednesday, November 16, 2022 1:44 PM

To: SR Pathiravithana <pathiravithane@hotmail.com>

Cc: Maxwell de Silva <maxsports2404@icloud.com>; Gamini Jayasinghe <gamini.jayasinghe8@gmail.com>;  
Gayani Senevirathne <gayarumeshi@gmail.com>

Subject: Re: Fw: Printing advance of GoodSport Magazine

Dear Gamini  
Dear Gayani

Below mail is self explanatory. Could kindly do the needful.  
Thanks  
Suresh

On Wed, 16 Nov 2022, 04:57 SR Pathiravithana, <pathiravithane@hotmail.com> wrote:  
15.11.2022

Dear Mr. Subramaniam,

We have almost finished the layout work of the December 2022 issue of the GoodSport Magazine and we are assured an income of Rs. 2 million through advertising.

So far, the cost of production of the issue will be 1,248,500 plus Rs. 275,000/- as production cost at NGage and Rs. 100,000/- for M/s Dinukshi Ranasinghe for the purchase of photograph in the absence of photographs which was to be given to us by Kandula Yatawara. This counts to a sum of 1,623,500/- to complete the cost of production.

Now to proceed with the printing aspect of the merchandize Quality Printers is requesting a 60% advance for the purchase of printing paper and it will be a sum of Rs. 749,100/-.

Would you be kind enough to advance the sum of Rs. 749,100/- for Quality Printers from the NOC SL funds to expedite the matter.

Thank you

S.R. Pathiravithana

Head of Media

National Olympic Committee of Sri Lanka

$$1,248,500 \times 60\% \\ = 749,100/-$$

Please Proceed  
20/11/2022



ty Printers <cjayasoma1@gmail.com>  
day, November 15, 2022 11:02 AM  
ase Mail Box <pathiravithane@hotmail.com>  
.: Quote

If you have any questions, Please contact me  
0719342277 / 0779017919 Chethaka

Best Regards, 😊

**THE QUALITY PRINTERS**  
**Your Partner in Printing**

*Offset Printing | Souvenirs | Books | Posters | Leaflets |  
Visiting Cards | Letterheads | Tickets*

**Find us on Facebook**

- Google Map: <https://goo.gl/maps/TVvwxNQnkbw>
- No. 17/2 | Pagiriwatta Road | Gangodawila | Nugegoda | Sri Lanka.
- Mobile: 0714 925 309 | 071 934 22 77

**තෙරුවන් සරණයි!**



06.09.2022

Dear Sir,

**Quotation for Printing**

Item : Good Sport Magazine  
Size : A4 Size  
Cover : 4 Color : 260 gsm Art Board  
(Gloss Lamination)  
Pages : 124 Color Pages | 100gsm Matt Art Paper  
No of Copies : 2000 nos  
Binding : Perfect Binding

**Full Amount : Rs. 1,248,500/-**

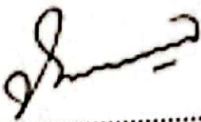
$$1,248,500 \times 60\% \\ = 749,100/=$$

**Commercial Terms.**

60% advance on confirmation of the order and balance on delivery.

Thank You.

Yours Faithfully,

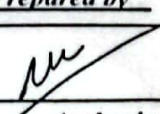
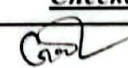


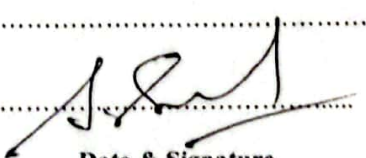


.....  
Managing Director



Scanned by Rashni Dassanayake

Observation 05 - Gift Expenditure — Captain Husain Al-Musallam, Director  
General of the Olympic Council of Asia

NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V/NO :	2022   213
NAME & ADDRESS OF THE PAYEE		S Subramaniam		DATE :	20/04/2022
CHEQUE DRAWN IN FAVOUR OF		S Subramaniam		BANK :	PB
				CHQ NO :	521218
DESCRIPTION			A/C Code	Amount	
Reimburshment - Purchase of Gift for Mr. Hussain Al Musaraf ( DG of OCA) visit NOC Sri Lanka			9528	445,413.00	
Amounts in Word: **Four Hundred Forty Five Thousand Four Hundred Thirteen Only**				445,413.00	
<u>Prepared by</u>		<u>Checked by</u>			
					
<u>Authorized by (either One should be signed)</u>				<u>Certified by</u>	
					
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of .....only					
Name : .....					
ID No: .....					
					
Date & Signature					



Noritake

NORITAKE LANKA PORCELAIN (PVT) LTD.  
Noritake City Store, 77, Dharmapala Mawatha, Colombo 07, Sri Lanka  
0112301334, city@noritake.lk  
www.noritake.lk

CUSTOMER BILLING INFO.

INVOICE# 3167

Date of invoice: 2022-03-26 12:41:33  
Sales Person: Piyumi Uthpala

ITEM DESCRIPTION

- (1) CNN / 4885 / 97245 / 31.1CM OVAL PLATTER
- (2) CNN / 4885 / 97244 / 36.8CM OVAL PLATTER
- (3) CNN / 4885 / 97220 / 27CM DINNER PLATE
- (4) CNN / 4885 / 97211 / 21.2CM SALAD PLATE
- (5) CNN / 4885 / 97205 / 24.4CM ROUND VEGE TABLE
- (6) CNN / 4885 / 97207 / 21.4CM SOUP

UNIT PRICE (LKR)	QTY	TOTAL (LKR)
17,829.76	1.00	17,829.76
25,351.87	1.00	25,351.87
12,455.20	12.00	149,462.41
9,410.47	12.00	112,925.63
31,936.92	2.00	63,873.85
10,264.31	12.00	123,171.66
Total Pcs		40.00

Gross Amount 485,015.00  
 Discount 10% 49,502.00  
 Net Amount 445,513.00

LKR FOUR HUNDRED AND FORTY FIVE THOUSAND FIVE HUNDRED AND THIRTEEN ONLY  
 Credit/Debit Card Payment MASTER(SLR) 445513 3463 445,513.00

INVOICE TOTAL (LKR) 445,513.00  
 Balance (LKR) 0.00

*GA*

*GA*

Prepared by

Checked by

Approved by

Customer signature

GOODS ONCE SOLD & REMOVED WILL NOT BE TAKEN BACK UNDER ANY CONDITION  
 GOODS RECEIVED IN GOOD CONDITION AFTER CHECKING.

26 MAR 2022

ISSUED

*S. S. L.*  
*20/04*





NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		<b>PAYMENT VOUCHER</b>		V /NO :	2022 / 168
NAME & ADDRESS OF THE PAYEE		Dienge		DATE :	21/03/2022
CHEQUE DRWAN IN FAVOUR OF		Dienge		BANK :	PB
				CHQ NO :	521173
DESCRIPTION			A/C Code	Amount	
Purchase - Special Souvenir to be Presented to Mr. Husain Ai Musallam D/G of Olympic Council of ...			9522	116,375.00	
Amounts in Word: **One Hundred Sixteen Thousand Three Hundred Seventy Five Only**				116,375.00	
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorized by (either One should be signed)</u>			<u>Certified by</u>		
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	
21/03					
Received the above Cheque / Cash of <u>RS. 116375/2</u> only					
Name: <u>Deewan de Silva</u>			Date & Signature: <u>21/03/2022</u>		
ID No: <u>776290360V</u>					





**Subject:** Invoice 2696  
**Date:** Monday, March 21, 2022 at 1:34:13 PM India Standard Time  
**From:** dhammika gunasekera <dhammix@live.com>  
**To:** natolcom@slt.lk <natolcom@slt.lk>, gayamahi2014@gmail.com <gayamahi2014@gmail.com>  
**Attachments:** NOC - Invoice 2696.jpeg

NOC Sri Lanka  
Kind Attention: Ms Gayathri

Dear Madam

Please find attached a copy of our invoice 2696. The original will be given along with the product please.

Kind Regards,  
Dhammika Gunasekera  
Dienge  
54 Kitulwatte Road  
Colombo 00800  
Sri Lanka  
+94777320855

—  
This message has been scanned for viruses and dangerous content by MailScanner at SLTiDC, and is believed to be clean.

Accountant,

As per the guidance of the President of NOC, we ordered a special souvenir to be presented to Cap. Basara Al Mursallam, D/G of Olympic Council of Sri Lanka and President of RINA to remark his visit to Olympic House on 26<sup>th</sup> March 2022.

*M. Jayasinghe*







## 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 2022

Dear Sir/ Madam,

This letter is provided in connection with the forensic investigation conducted by Moore Consulting (Pvt) Ltd for the National Olympic Committee of Sri Lanka (the "Committee") for the financial year 01<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022. 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
98517 · Sport federations payments	14/10/2022	Release - Financial Assistance for Wrestling Team attend Under 23 World Championship held in Spain	1,000,000.00	The supporting documents could not be traced back as at 22.04.2026
98522 · National Olympic Academy 2022	30/11/2022	44 Expenses Made by Site visit on 14th Nov 2022 - National Olympic Academy 2022	45,165.48	The supporting documents could not be traced back as at 22.04.2026
98522 · National Olympic Academy 2022	01/12/2022	Purchase - Apple USB Cable for Apple Laptop - 18th National Olympic Academy 2022	19,000.00	2023  However, the supporting documents could not be traced back during the FA team's review period.
98522 · National Olympic Academy 2022	12/12/2022	46 Expenses Made by Resource Person Payment for National Olympic Academy 2022	200,000.00	The supporting documents could not be traced back as at 22.04.2026



98522 · National Olympic Academy 2022	20/12/2022	recognized salary for the month Dec 2022	17,704.55	The supporting documents could not be traced back as at 22.04.2026
98522 · National Olympic Academy 2022	31/12/2022	53 Advance Settlement of Advance Amount of Rs. 322,500/= for NOA 2022	307,946.00	The supporting documents could not be traced back as at 22.04.2026
98522 · National Olympic Academy 2022	31/12/2022	recognized overtime cost related to the month Janu 2023	8,827.50	The supporting documents could not be traced back as at 22.04.2026
9830.49 · TAFISA Walking Day 2022	23/11/2022	recognized salary for the month Nov 2022	10,139.37	The supporting documents could not be traced back as at 22.04.2026
9830.48 · National Course Director 2022	11/07/2022	Reimbursement - Transport Charges - NCD Programme & Fuel Charges - NC 2531	35,730.00	The supporting documents could not be traced back as at 22.04.2026
9830.48 · National Course Director 2022	24/08/2022	recognized salary for the month August 2022	1,828.50	The supporting documents could not be traced back as at 22.04.2026
9830481 · 3rd Sport Administer. Course 2022	30/11/2022	45 Expenses Made by 3rd Sport Administration Course fee 2022	76,507.00	The supporting documents could not be traced back as at 22.04.2026
9830481 · 3rd Sport Administer. Course 2022	20/12/2022	recognized salary for the month Dec 2022	13,039.47	The supporting documents could not be traced back as at 22.04.2026
9830.38 · ASMC 2021/2022	28/02/2022	recognized salary for the month Feb 2022	20,155.31	The supporting documents could not be traced back as at 22.04.2026
9830.38 · ASMC 2021/2022	31/05/2022	recognized salary for the month May 2022	5,460.08	The supporting documents could not be traced back as at 22.04.2026
9830.38 · ASMC 2021/2022	21/06/2022	recognized salary for the month June 2022	20,214.05	The supporting documents could not be traced back as at 22.04.2026
9830.38 · ASMC 2021/2022	31/12/2022	OT Payable of ASMC 2021 / 2022 recognized overtime cost related to the month Janu 2023	12,171.66	The supporting documents could not be traced back as at 22.04.2026
9830.22 · Athlete Commission Grant	30/11/2022	Allowances - November – 2022	25,000.00	Under NOC Magazine However, the supporting documents could not be traced back during the FA team's review period.
9830.22 · Athlete Commission Grant	31/12/2022	Lapal Pin Usage of Education for Athlete's Career Progrmme 2023 ( 60 Pins * 350)	21,000.00	The supporting documents could not be traced back as at 22.04.2026
98518 · Asian Game-Art competition2022	17/06/2022	15 Being settled the advance money taken for Art competition -Fun Run	340,612.20	The supporting documents could not be traced back as at 22.04.2026
98508 · NOC High performance Grant	30/11/2022	Fuel - NOVEMBER – 2022	20,000.00	The supporting documents could not be traced back as at 22.04.2026
<b>Total</b>	2,200,501.17			



## 2. 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	<p>The explanation provided has been comprehensive and has addressed the matters raised with sufficient clarity. His detailed response is accepted and the explanations provided are acknowledged.</p> <p>It is noted that Mr. Subramaniam has outlined the broader governance context prevailing during his tenure, including the absence of structured procedures at the time of assuming office, subsequent efforts to improve transparency through audits, and reliance on the roles of the Secretary General and Treasurer as defined under the Constitution.</p> <p>In relation to the specific matter concerning the Noritake dinner set referenced under Item 5, it is noted that the transaction did occur and was subsequently reversed through repayment to NOCSL. This is consistent with the factual position outlined in the response of the Secretary General.</p> <p>While the contextual explanations regarding governance challenges and internal dynamics are acknowledged, it is observed that such factors do not negate the importance of adherence to established approval processes, documentation standards, and financial controls in respect of transactions. Accordingly, the matter is noted as one involving deficiencies in authorization, documentation, and internal control practices, within the broader governance environment described.</p>
Mr. Maxwell de Silva	<p><b>Item 5:</b></p> <p>It is noted that the explanation provided sets out that (i) an official gift valued at Rs. 116,375/- was presented to a visiting dignitary in line with established practice, and (ii) a separate Noritake dinner set valued at Rs. 445,413/- was presented as a personal gift, which was subsequently reimbursed from NOCSL funds.</p> <p>It is further noted that the circumstances surrounding the reimbursement, including the absence of prior approval and the subsequent reimbursement of the amount to NOCSL after a lapse of time, have been highlighted. The existence of a Sub-Committee review and related findings is also acknowledged.</p> <p>In this regard, it is observed that the matters raised by both parties relate to the same underlying transaction. While the factual elements presented indicate that the transactions did occur, the absence of complete contemporaneous documentation and formal approvals limits the ability to conclusively assess the appropriateness of the authorization process and compliance with governance procedures.</p> <p>Accordingly, the matter is noted as one involving governance, authorization, and documentation concerns, requiring careful consideration in the context of established policies and internal controls.</p> <p><b>All Other Items:</b></p> <p>While it is acknowledged that operational and financial processes involve multiple office bearers and officers, it is respectfully noted that the office of the Secretary General, by virtue of the Constitution and established practice of the NOC SL, carries defined responsibilities in respect of administration and oversight. Such responsibilities are not subject to blanket exemption by reason of delegation or internal administrative arrangements. Accordingly, the necessity for appropriate governance, supervision, and accountability in the discharge of these responsibilities is emphasized.</p>
Mr. Gamini Jayasinghe	No response received.
Mr. Gayani Senevirathne	No response received.
Mr. Yuresh Madhuranga	No response received.



### 3. 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 2022	Provided directly by IOC and OCA

### 4. Bank Accounts Information

We confirm the banking details applicable during 2022 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

### 5. Executive Committee Composition - Year 2022

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. Suranjith Premadasa - Vice President
6. Mr. Kanchana Jayaratne- Vice President
7. Ms. Niloo Jayathilake - Vice President
8. Mr. Gamini Jayasinghe - Treasurer
9. Mr. Shirantha Peiris - Asst. Treasurer
10. Mr. Rifdy Fahmy - Committee Member
11. Mr. Ruwan Alahakoon - Committee Member
12. Mr. Sarath Hewawitharana - Committee Member
13. Mr. Niluka Karunaratne - Chairman, Athletes' Commission

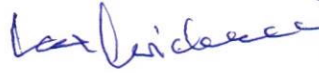


**6. Cheque Signing Authority - Year 2022**

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

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

Thank you.



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



**B. H. JAYANTHA JAYAWEERA**

ATTORNEY AT LAW, NOTARY PUBLIC, COMMISSIONER OATH AND  
COMPANY SECRETARY.

“SRI JAYA” DANGAHAVILA,  
KARANDENIYA.

Tel:077-7730250

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

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

Dear Sir,

**RE: REQUEST FOR FINAL CLARIFICATIONS AND WRITTEN  
SUBMISSIONS – FORENSIC AUDIT FOR THE FINANCIAL YEAR 2022**

Your letter dated 06.04.2026 bearing the above caption has been referred to me by my client Mr. Maxwell de Silva, with instructions to reply on his behalf, as follows:

On 09.04.2026, my client received your said letter dated 06.04.2026, together with the letter dated 03.04.2026 titled ‘*Forensic Investigation for the Financial Year 2022 – National Olympic Committee of Sri Lanka*’ prepared by Moore Consulting (Pvt) Ltd, and Annexure 1 thereto.

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

- (i) you would very well know that in the financial year of 2022, my client held the position of Secretary General of the National Olympic Committee of Sri Lanka [NOCSL], and this has been so indicated in your letter itself;
- (ii) all purported matters as raised by Moore Consulting (Pvt) Ltd, pertain to accounting and financial practices, which do not fall

1



under the purview of the Secretary General, as per the Constitution of the NOCSL;

- (iii) none of the cheques and vouchers for the financial year of 2022 were signed by my client, except for a very few emergency cheques which my client had to sign due to the absence of the President, but none of these said cheques have been referred to, in any manner, in the letter sent by Moore Consulting (Pvt) Ltd;
- (iv) Mr. Surendran Subramaniam was the President of the NOCSL for the financial year of 2022;
- (v) the signatories for almost all cheques and vouchers were the then President and the then Treasurer only, as set out above;
- (vi) further, for the financial year of 2022, the Auditor General of Sri Lanka, vested with the statutory authority of auditing *inter alia* the NOCSL, prepared the Audit Report, in which Auditor General's Report, most of the purported matters as raised by Moore Consulting (Pvt) Ltd, have not been raised as concerns/queries;
- (vii) thus, when the Auditor General himself, who conducted the thorough audit as mandated by law, and who had the benefit of conducting the said audit soon after the said financial year, did not find any issue as to most of the purported matters as now raised by Moore Consulting (Pvt) Ltd, in the end of March 2026, there arise reasonable and serious doubts as to whether those purported matters as raised by Moore Consulting (Pvt) Ltd now have been caused by documents/records which are now missing, which were in fact very much available and not missing when the Auditor General conducted the audit (for otherwise, the same concerns would have been raised by the Auditor General himself);
- (viii) all audited accounts are shared with the General Membership of the NOCSL, and no issue/concern has been raised as to the purported matters raised by Moore Consulting (Pvt) Ltd, to date, by any person/entity, except as set out below;
- (ix) in any event, as you would no doubt be aware, Olympic Solidarity [OS] nominates an independent audit firm every 4 years, per the Olympic cycle, and none of the purported matters as raised by Moore Consulting (Pvt) Ltd, have been flagged as concerns by such independent auditors also, except as set out below, whose audit too had the benefit of being temporally closer to the financial year of 2022, which benefit Moore Consulting (Pvt) Ltd does not enjoy;



- (x) all reports of audits conducted as mandated by OS are available at the NOCSL offices, per my client's best knowledge, to which offices and records he does not now have access, but you in fact do;
- (xi) also, as you would know, upon completion of any OS project and the submission of the final project together with the financial report, OS scrutinises the same and if they are satisfied, the reports are accepted and the final payment is released, and only then is the relevant OS file closed at the NOCSL;
- (xii) further, and in any event, a reading of Annexure 1 to the letter by Moore Consulting (Pvt) Ltd makes it clear that the said company has not been furnished by you with all the necessary documents as would be readily available at the NOCSL offices, including but not limited to: the Auditor General's reports, the OS files, and the OS audit reports as conducted by an independent audit firm appointed by OS.

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

Item 5 –

My client wishes to add, to the concerns raised by Moore Consulting (Pvt) Ltd, the following, which are based on his best knowledge:

the expenditure of Rs. 116,375/- was for the gift of a silver elephant to Capt. Hussain Al-Musallam, the Director-General of the Olympic Council of Asia [OCA], who paid a courtesy call to NOCSL, when visiting Sri Lanka as the President of World Aquatics;

this official gift by the NOCSL to such a visiting dignitary is consistent with the practice always adopted at the NOCSL;

this silver elephant had been ordered by the President, Mr. Suresh Subramaniam;

3



together with this official gift, Mr. Subramaniam had also presented a Noritake Dinner set worth Rs. 445,413/- to Capt. Al-Musallam, and this tea set was a personal gift given by Mr. Subramaniam, and the giving of such personal gifts is, in itself, ethically questionable;

Mr. Subramaniam had thereafter wrongfully claimed for, and obtained from the NOCSL, a reimbursement in sum of Rs. 445,413/-, for a gift which had never been considered, or authorised, by the Executive Board of the NOCSL or by the Finance Committee of the NOCSL;

in fact, in total abuse of authority and in a wrongful and highly objectionable manner, Mr. Subramaniam went so far as to sign the voucher and cheque in his own favour, so that NOCSL funds would be disbursed to him;

it is in this manner that the sum of Rs. 445,413/- had been released from the NOCSL to Mr. Subramaniam;

when this matter came to light, the Executive Board of the NOCSL had appointed a Sub-Committee comprising of (i) Mr. Shirantha Peiris (currently a Vice President at the NOCSL), (ii) Major General Dampath Fernando, and (iii) Mr. Rifdy Fahmy (the current Secretary General at the NOCSL);

this Sub-Committee had tabled a Report at the meeting of the Executive Board on 01.08.2023, a copy of which report is annexed to this letter as **Annex A**, and this report highlights the blatant violations;

it is after this Report was tabled, that after a lapse of 16 months, Mr. Subramaniam paid back the said sum of Rs. 445,413/- to the NOCSL;

**all relevant documentation pertaining to this incident are available at the offices of the NOCSL, and should be duly made available to Moore Consulting (Pvt) Ltd immediately.**

All other Items –

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

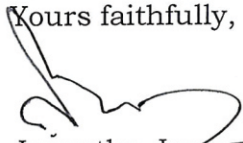
4



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

I am instructed to inform you that this letter written on behalf of my client should be considered as his input and comments in response to your letter dated 06.04.2026.

Yours faithfully,



Jayantha Jaysweera Attorney-at- Law

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

CC:

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



Mr. Maxwell De Silva  
Secretary General  
NOCSL  
Colombo 07

Date: 5 July 2023

## **Report on the reimbursement of National Olympic Committee (NOC) Funds to the President for the procurement of Commemorative Gifts for OCA Members**

### **Introduction:**

This report aims to provide an analysis of the reimbursement of expenses incurred towards the purchasing of souvenirs and payment of accommodation charges for representatives of the OCA.

Based on the details furnished by the Finance Manager of the NOC, this report outlines the payments made on 21 March 2022 and 20 April 2022, respectively, the approval process followed, and any potential concerns or violations of the NOC's constitution. The panel's objective is to investigate and assess the following aspects:

### **Reimbursement of expenses:**

The panel examined the details of the payments made by the NOC to the President. The panel reviewed the documentation and supporting evidence for these expenditures, ensuring transparency and accountability.

### **Approval Process:**

The panel investigated the approval process followed for the reimbursement process.

### **Constitutional Compliance:**

The panel evaluated whether the reimbursement of funds by the NOC aligns with the constitution.

### **Ethical Considerations:**

The panel examined the ethical implications of lavishing gifts and expenses. It assessed the appropriateness of using NOC funds for such purposes, considering the ethical standards and guidelines applicable to the NOC.



**Recommendations and Action Items:**

Based on the findings of the inquiry, the panel provides recommendations and action items to address any identified issues, ensure compliance with the constitution, enhance transparency, and promote responsible use of NOC funds. The recommendations may include measures to strengthen internal controls, enhance transparency, review policies and guidelines, and provide appropriate training to key personnel involved in financial decision-making.

**Payment Details:**

a) On 21 March 2022, a reimbursement of Rs. 116,375 was made to the President, by the Finance Manager of the NOC towards the purchase a "Special Souvenir" for the DG of the OCA, Mr. Hussain Al Musallam.

b) On 20 April 2022, a reimbursement of Rs. 445,413 was made by NOC to the President, as per his instructions. This amount was utilized to purchase a gift (Noritake Dinner set) for the DG of the OCA.

c) Another payment has been released on 20 April 2022, on the instructions of the President to settle Mr. Vinod Tiwari's accommodation charges at Residence by UGA.

These payment vouchers have been countersigned by the Treasurer of the NOC.

**Approval Process:**

Based on the provided information, it is stated that the payments were made on the instructions of the President. The Constitution of the NOC grants the President certain powers to take specific actions based on situations. However, it is unclear whether the President duly appraised the Executive Board (EB) as mandated by the Procurement policy document . Moreover, the constitution does not explicitly specify the arbitrary disbursement of NOC funds without EB approval.



## Findings:

a) Unclear Reimbursement Purpose: The reimbursement of Rs. 445,413 to the President lacks clarity regarding the purpose of the reimbursement.

b) Constitution and policy Compliance: The disbursement of funds without explicit approval from the EB raises concerns regarding adherence to the NOC's constitution and procurement policy. It is important to follow the prescribed approval processes to ensure proper governance and financial management.

- In accordance with the established protocols outlined in Point No. 6.2.1 (Finance Procedure) of the National Olympic Committee's (NOC) Procurement Guideline document, it is stipulated that any order falling within the range of LKR 100,000 to LKR 500,000 and duly budgeted must obtain approval from the NOC's Procurement Committee. Upon examination of the provided documentation, it was observed that no such approval was obtained (prior or after the reimbursement was made- up to the time of the preparation of this report)
- Furthermore, as stated in the Procurement Guidelines document, it is explicitly mandated that all expenses not included in the budget, regardless of their value, must be sanctioned by the Executive Board (EB) of the NOC. Once again, after careful review of the evidence presented before this panel, no record of such approval was discovered.
- These findings raise concerns regarding the compliance with the prescribed procedures for financial oversight and governance within the NOC. The absence of documented approvals from both the Procurement Committee and the EB casts doubt on the legitimacy of the expenditure incurred for the procurement of the commemorative gifts.
- The findings highlights two major shortcomings in the procurement process for the acquisition of commemorative gifts for OCA members –
  - Firstly, it reveals the absence of approvals from both the Procurement Committee and the Executive Board, as required by the NOC's Procurement Guidelines.
  - Secondly, it raises concerns regarding the financial oversight and governance within the organization.

Immediate action is recommended to rectify these issues and ensure compliance with established protocols.

**c) According to the information presented to the inquiry panel, it has been clarified that the visit of the Director General (DG) of the OCA to SL was not directly related to the NOC.**

d) This raises questions about the ethicality of the NOC lavishing the DG with gifts and other expenses. It is crucial to assess whether it is appropriate for the NOC to allocate funds and resources towards extravagant gestures if the purpose of the DG's visit does not directly relate to the NOC's objectives.

e) Ethical considerations in this context involve using NOC funds responsibly, ensuring transparency, and avoiding any appearance of impropriety or favoritism. In light of the DG's visit being unrelated to the NOC, it becomes even more important to evaluate the appropriateness of the gifts and expenses incurred.

## Identified Weak Links:

Lack of Procurement Approvals: The report uncovers the absence of necessary approvals from the Procurement Committee and the Executive Board for the purchasing of the commemorative gifts, indicating a breakdown in the procurement process.



Financial Oversight and Governance: The findings suggest a potential lapse in the organization's financial oversight and governance mechanism, raising concerns about adherence to established procedures and guidelines.

**Breach of Guidelines:**

It is evident that the policy has been violated by failing to secure the required approvals for the expenses related to the acquisition of the commemorative gifts. This breach of guidelines is a serious matter that requires appropriate action.

**Protocols for the Treasurer and Finance Manager:**

The Treasurer and Finance Manager should diligently follow the established protocols to ensure compliance with the NOC's Procurement Guidelines. Some of the protocols that were missed out are;

- **Procurement Committee Approval:** the requisite approval from the Procurement Committee for expenses falling within the prescribed range has not been obtained.
- **Executive Board Approval:** Any unbudgeted expenses, regardless of their value, should have been presented for approval to the Executive Board. This was not done.
- **Documentation:** We also found that comprehensive documentation of all procurement activities, including approvals and supporting evidence, to ensure transparency and accountability were not available.

Considering the blatant violation of the policy by neglecting to secure the required approvals, appropriate action needs to be taken to address this breach.

It is recommended that immediate attention be given to rectify this discrepancy and ensure strict adherence to the established financial protocols to maintain the integrity and transparency of the NOC's operations. Additionally, measures should be taken to address any potential deviations from the approved budget and to enhance the oversight mechanisms governing the disbursement of funds within the NOC.

This matter requires prompt action to mitigate any potential risk to the NOC's reputation and financial accountability. It is advised that a comprehensive review of the procurement processes and financial practices be undertaken to prevent similar lapses in the future and to uphold the highest standards of professionalism and compliance within the organization.



**Action Items:**

- a) The Executive Board should discuss the disbursements and seek clarification from the President regarding the approval process followed. Ensure compliance with the NOC's constitution and the Procurement policy.
- b) For the future - Implement a comprehensive internal control system that includes clear approval processes, segregation of duties, and regular financial audits. This will strengthen financial management practices and minimize the risk of misappropriation of funds.
- c) Form a committee comprising relevant stakeholders to review and revise the NOC's Policies. Clarify the President's and EB's authority in financial matters, including the disbursement of funds, and ensure that it aligns with best practices and promotes transparency and accountability.
- d) Organize training sessions and policy awareness programs for key personnel involved in financial decision-making. This will provide them with a better understanding of financial policies, procedures, and the importance of adherence to the constitution and internal controls.
- e) Implement a system for regular financial reporting (IFRS accounting standards) to the Executive Board. This will ensure that all financial transactions are properly documented, reported, and reviewed by the EB, enhancing transparency and accountability.
- f) Conduct an external audit of the NOC's financial records to ensure compliance with financial regulations, identify any irregularities, and provide recommendations for improvement.
- g) Enhance transparency within the NOC regarding financial decisions. The President should ensure that the EB is informed and properly apprised of significant expenditures before they are executed.
- h) Clearly define the roles and responsibilities of the Treasurer and Finance Manager when it comes to the disbursement of NOC funds towards unsanctioned expenditures.
- i) Review the NOC's constitution to clarify the limits and scope of the President's and EB members' authority in financial matters. This will help prevent any arbitrary disbursement of funds without appropriate approval.

In conclusion, the disbursement of funds by the NOC, as described in the provided details, raises concerns regarding the adherence to the NOC's constitution and the transparency of financial decisions. It is recommended to enhance transparency, strengthen internal controls, review the constitution, and provide appropriate training to prevent potential mismanagement of funds.

This committee does not have the mandate to recommend punitive actions against the parties involved. That decision would have to be made by the EB/GA.

**Panel Members:**

Messrs:

(Sgd) Shirantha Peiris

(Sgd) Dampath Fernando

(Sgd) Rifdy Fahmy

## Sugeesha Chandraweera

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

Sugeesha Chandraweera  
MOORE CONSULTING (PVT) LTD



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

T : +94-11-2505516-17

F : +94-11-2505518

M : +94-71-6044445

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

---

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

Sugeesha Chandraweera  
MOORE CONSULTING (PVT) LTD



"Havelock Central"  
No. 104-4/1, Havelock Road,  
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M : +94-71-6044445

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



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

Dear Sugeesha,

Forwarding FYR.

Thank you.

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

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

Date: Thu, 9 Apr 2026 at 17:02

Subject: Response to audit query.

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

Sent from my iPhone

9th April 2026,

Mr. Prithiviraj Perera  
Treasurer  
National Olympic Committee of Sri Lanka

Dear Mr. Perera,

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

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

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

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

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



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

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

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

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

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

Yours faithfully,

Suresh





## 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**

06<sup>th</sup> April 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 2022**

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 2022 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 2022, in relation to the attached final draft forensic audit report for 2022.

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**

06<sup>th</sup> April 2026

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

Dear Ms. Senevirathne,

### **Request for Final Clarifications and Written Submissions – Forensic Audit for the Financial Year 2022**

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 2022 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 2022, in relation to the attached final draft forensic audit report for 2022.

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**

06<sup>th</sup> April 2026

Mr. Maxwell de Silva,  
No. 11,  
Sri Pannananda Mawatha,  
Colombo 15.

Dear Mr. de Silva,

### **Request for Final Clarifications and Written Submissions – Forensic Audit for the Financial Year 2022**

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 2022 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 'Secretary General of the Executive Board' for the year 2022, responsible for certifying copies of entries in books as specified in the Constitution of the National Olympic Committee of Sri Lanka, in relation to the attached final draft forensic audit report for 2022.

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



P.O. J.

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அனுப்புபவரின் பெயரும்  
முகவரிவும்  
Name & Address of Sender

Mr./Mrs./Miss. .... Olympic Committee ..... மய./மீ.ம./மே.மீ.ம.  
திரு./திருமதி/செல்வி .....  
100 / 97. ம. 07.

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முகவரியாளரின் பெயரும்  
முகவரியும்  
Name & Address of Addressee

Mr./Mrs./Miss. .... (Signature) ..... மய./மீ.ம./மே.மீ.ம.  
திரு./திருமதி/செல்வி

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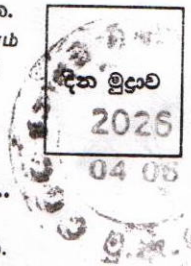
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Receiving Officer's Signature.



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

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Mr./Mrs./Miss. .... Olympic Committee ..... மய./மீ.ம./மே.மீ.ம.  
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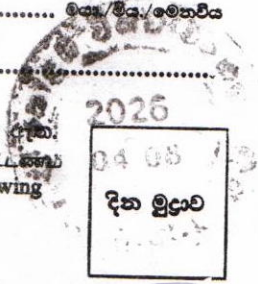
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H 058975 - 100,000 (2023/09) P රජයේ මුද්‍රණ දෙපාර්තමේන්තුව

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Colombo 15.

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



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Mr./Mrs./Miss. .... Olympic Committee ..... மய./மீ./மெனவிய  
தரு./தருமதி/செல்வி  
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Mr./Mrs./Miss. .... (Signature) ..... மய./மீ./மெனவிய  
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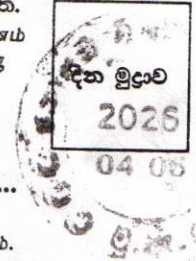
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Name & Address of Sender

Mr./Mrs./Miss. .... Olympic Committee ..... மய./மீ./மெனவிய  
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காப்புறுதி செய்யப்பட்ட  
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Insured for

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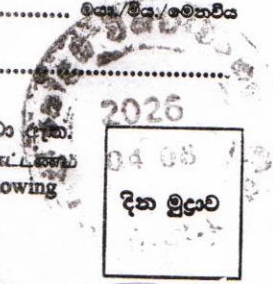
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## REGISTERED POST ADDRESSES

### Within Colombo

Mr. Maxwell de Silva,  
No. 11,  
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Colombo 15.

1769

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8153 - 8154

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





## 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

06<sup>th</sup> April 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 2022

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 2022 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 2022, in relation to the attached final draft forensic audit report for 2022.

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



*Handwritten notes:*  
06/04/26  
*Signature*



## NATIONAL OLYMPIC COMMITTEE OF SRI LANKA

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

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

**BY HAND**

06<sup>th</sup> April 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 2022**

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 2022 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 2022, in relation to the attached final draft forensic audit report for 2022

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



Received

*Me*

06/04/2026

10.43 AM



## Annexure 9

### Documentation Gaps — Forensic Investigation FY 2022

#### 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 2022. 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 18<sup>th</sup> December 2023.

No.	Documentation Gap	Moore Investigation	Auditor General's Report
1	Donor Policies, Financial Policies & Guidelines <i>Not made available for the year 2022; review limited to GL records and available supporting documents only.</i>	X	—
2	Complete List of Activity Expenses for 2022 <i>Not provided; investigation limited to GL information only — completeness of funds could not be confirmed.</i>	X	—
3	Budgets for 2022 <i>Finance department confirmed no budgets were maintained for 2015, 2016 ,2017,2019 ,2020 &amp; 2022 financial planning and alignment could not be confirmed.</i>	X	—
4	Payment Vouchers — Missing from files (Multiple transactions) <i>Significant deficiencies in supporting documents limiting verification of transactions totaling LKR 1,200,501.17 (1.16%) 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



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

---

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

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

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

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

Kind Regards,

Nishani Perera

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

Partner

MOORE AIYAR

Director

MOORE CONSULTING (PVT) LTD



"Havelock Central"

No. 104-4/1, Havelock Road,

Colombo 05, Sri Lanka.

T : +94-11-2505516-17

F : +94-11-2505518

M : +94-773-571893

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





# MOORE AMBASSADOR

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

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

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

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

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

Dear Auditors,

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

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

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

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

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

Best regards,

**Oliver Rosset**  
Financial Planning and Analysis Manager

Olympic Solidarity

## International Olympic Committee

Château de Vidy  
1007 Lausanne  
Switzerland

Tel. +41 (0)21 621 69 33

Fax. +41(0)21 621 63 63

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

International Olympic Committee  
Maison Olympique, 1007 Lausanne, Switzerland



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

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

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

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

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

**Dear Mr. Poivey,**

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

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

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

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

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

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

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

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

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

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

Thank you once again for your support!

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

Dear Secretary General, dear Yasodara,

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

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

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

Thank you for your understanding and collaboration.

With kind regards,

Jérôme

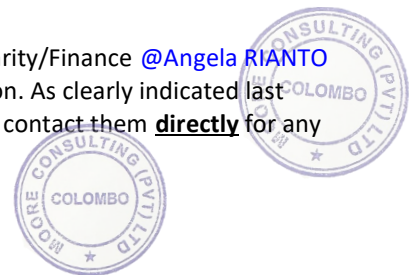
-----  
**Jérôme POIVEY**

Associate Director, Institutional and Governance Services  
NOC Relations Department

Tel. +41 21 621 6953

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

INTERNATIONAL OLYMPIC COMMITTEE



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



[pic.lk](#)>

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

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

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

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

Dear Mr. Poivey,

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

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

Your timely cooperation and support are highly appreciated.

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

Thank you very much for your kind attention!

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

Dear Mr. Poivey,

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

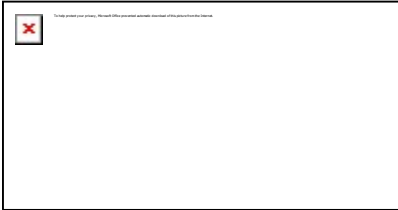
For your convenience and ease of reference, I have attached both letters to this email as well.

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

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

Thank you very much for your time and attention!

**Kind Regards,**



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

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

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**Kind Regards,**



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

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



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**Kind Regards,**

## Annexure 9

### Documentation Gaps — Forensic Investigation FY 2022

#### 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 2022. 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 18<sup>th</sup> December 2023.

No.	Documentation Gap	Moore Investigation	Auditor General's Report
1	Donor Policies, Financial Policies & Guidelines <i>Not made available for the year 2022; review limited to GL records and available supporting documents only.</i>	X	—
2	Complete List of Activity Expenses for 2022 <i>Not provided; investigation limited to GL information only — completeness of funds could not be confirmed.</i>	X	—
3	Budgets for 2022 <i>Finance department confirmed no budgets were maintained for 2015, 2016 ,2017,2019 ,2020 &amp; 2022 financial planning and alignment could not be</i>	X	—
4	Payment Vouchers — Missing from files (Multiple transactions) <i>Significant deficiencies in supporting documents limiting verification of transactions totaling LKR 1,200,501.17 (1.16%) of total fund utilization).</i>	X	—
5	Donor / Fund Receipt Confirmations <i>No supporting confirmation of funds disbursement of TOP IX program</i>	X	—

#### Legend:

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



ශ්‍රී ලංකා ඔලිම්පික් කමිටුව වෛභාවික විගණන සම්මුඛ පරීක්ෂණ මිනිත්තු

දිනය: 2026.03.24

ස්ථානය: ඔලිම්පික් කමිටුව

සම්මුඛ පරීක්ෂකයින්:

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

ප්‍රභාණි නිමංසා , විධායක, මුවර් කන්සල්ටින් (පුද්) සමාගම

සම්මුඛ පරීක්ෂක: ජයතුන්ගගේ යුරේශ් මදුරංග

ජාතික හැඳුනුම්පත් අංකය: 198826200298

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

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

ප්‍රශ්නය - යුරේශ් මුලින්ම කියන්නකො ඔයාගෙ සම්පූර්ණ නම ?

පිළිතුර - ජයතුන්ගගේ යුරේශ් මදුරංග

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

පිළිතුර - 2016/01/01 ,Account Assistant

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

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



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

පිළිතුර - 2024 වෙනකම්ම

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

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

ප්‍රශ්නය -Reconciliation එක හදන එක?

පිළිතුර - ඔව්.

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

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

ප්‍රශ්නය - Prepare කරනකොට මොනවද බලන්නේ?

පිළිතුර - මූලික වශයෙන් මම invoice එක බැලුවේ.

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

පිළිතුර - ඔව්

ප්‍රශ්නය -Manual ද හැදුවේ?

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

ප්‍රශ්නය - ඒ කියන්නේ Quick book එකෙන් ද?

පිළිතුර -Quick book එකෙන්.

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

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



ප්‍රශ්නය - නෑ මන් කියන්නේ file custom එක.?

පිළිතුර - Payment voucher එක file කරන වැඩේ මන් කලා.

ප්‍රශ්නය - එතකොට කවුරු යටතේද තිබ්බේ ඒ file?

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

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

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

ප්‍රශ්නය - එතකොට ඊට කලින් කොහොමද?

පිළිතුර - කලින් cardboard box වල දාලා stores වල තිබ්බා

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

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

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

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

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

පිළිතුර - ඔව්.



ප්‍රශ්නය - Sectory ට තිබියදී cheque signing power එක?

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

ප්‍රශ්නය - 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?

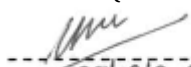
ප්‍රශ්නය - ඒ කියන්නේ vice president approver විදිහට ඉන්නවා නම් check එක sign කරන්නේ ?

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.

  
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25/03/2026

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