

**FORENSIC INVESTIGATION
FINANCIAL YEAR – 2023
NATIONAL OLYMPIC COMMITTEE OF SRI
LANKA**

Presented By: Moore Consulting (Pvt) Ltd



24th April 2026

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

Moore Consulting (Pvt) Ltd

"Havelock Central"
No.104-4/1, Havelock Road,
Colombo 05,
Sri Lanka.
T +94-11-2559516
F +94-11-2505518
E consulting@moorestephens.lk
www.moorestephens.lk

Dear Sirs / Mesdames,

FORENSIC INVESTIGATION - NATIONAL OLYMPIC COMMITTEE OF SRI LANKA - 2023

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

The Management of National Olympic Committee of Sri Lanka has requested an investigation into the funds received from the International Olympic Committee and the Olympic Council of Asia, and their subsequent utilization during the period from 2015 to 2024. This investigation was undertaken to ensure transparency and accountability in the management of funds received by the National Olympic Committee. Further, the independent forensic investigation aimed to examine utilization of funds, identify any irregularities, and provide recommendations to strengthen financial governance. However, as the investigation relates to the financial year 2023, 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 2023, while the subsequent year will be addressed in separate report.

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)

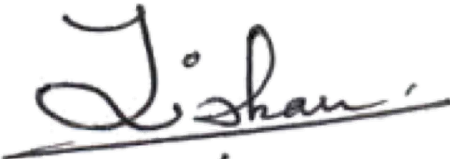





An independent member firm of Moore Global Network Limited - members in principal cities throughout the world.

TABLE OF CONTENT

INSPECTION TEAM.....	4
REPORTING SCHEDULE	5
SCOPE OF WORK.....	6
ABBREVIATION	7
EXECUTIVE SUMMARY.....	8
BACKGROUND	17
MAIN FINDINGS.....	22
RESTRICTIONS AND LIMITATIONS	34
ANNEXURES.....	36



INSPECTION TEAM

Name	Designation	Signatures
Mr. Tishan Subasinghe	Lead Consultant	
Ms. Nishani Perera	Support Consultant	
Mr. Sugeesha Chandraweera	Assistant Manager - Corporate Finance	
Ms. Fahra Fuwais	Executive – Corporate Finance	
Mr. Charuka Kavisuru	Executive – Corporate Finance	
Ms. Lasanthi Kaushalya	Audit Associate	



REPORTING SCHEDULE

Task	Period of completion
LOE signed by Moore Consulting (Pvt) Ltd	29 th May 2025
LOE signed by National Olympic Committee of Sri Lanka	05 th June 2025
Document Collection	10 th March 2026 to 18 th of March 2026
Subsequent Document Collection	18 th March 2026 to 25 th March 2026
Conducting field works	10 th March 2026 to 31 st March 2023
Analysis of the information and identified the observations	11 th March 2026 to 1 st April 2026
Preparation and Review of the Draft report	02 nd April 2026 to 07 th of April 2026
Issue of Draft report	8 th April 2026
The report was opened for the management's comments, provision of information relating to the findings, evaluations and obtaining respective explanation from the respective officers responsible	8 th April 2026 -22 nd April 2026
Final Report Released to the Management	24 th April 2026



SCOPE OF WORK

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

Financial Year - 2023

- ❖ Verified the accuracy and completeness of all funds received from the IOC and OCA over the period from 01st January 2023 to 31st December 2023, 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
SLTA	Sri Lanka Tennis Association
TT	Telegraphic Transfer
USD	United States Dollar
GL	General Ledger
LKR	Sri Lankan Rupees
GL	General Ledger
EB	Executive Board
DFC	Department of Forest Conservation
MOU	Memorandum of understanding



EXECUTIVE SUMMARY

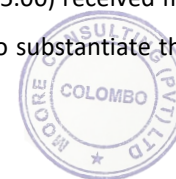
The National Olympic Committee of Sri Lanka (NOCSL) commissioned a forensic investigation to ensure transparency and accountability in the management of funds received from the International Olympic Committee (IOC) and the Olympic Council of Asia (OCA) for the period from January 1, 2015, to December 31, 2024. As the 5th phase of the investigation, we were supposed to finalize the investigation relating to the years of 2023 and 2024. This report presents the observations relating to the financial year 2023 accordingly and a separate report will cover the observations relating to the financial year 2024.

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 2023, the National Olympic Committee of Sri Lanka managed a diverse portfolio of Olympic – related programs and Development initiatives, with total receipts amounting to **LKR 171,791,064.45 (USD 527,998.00)**. These funds included LKR 118,215,337.95 (USD 362,505.00) received from the International Olympic Committee and LKR 53,575,726.50 (USD 165,493.00) 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.

As per the audited financial statements as of 31st December 2023 and the general ledger accounts for the year 2023, the total expenses for the financial year 2023 from the funds received from IOC and OCA in 2023 is amounted to LKR 147,777,421.00

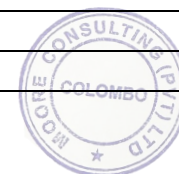
Please refer Annexure 02 for the List of receipts and List of expenses for the Financial Year 2023.

As the first step of the 2023 investigation, we reviewed the disbursement of the remaining funds received from the IOC and OCA during the 2015 – 2022 financial years. Accordingly, the reconciliation of the total fund disbursements made in 2023 from the IOC and OCA funds is presented below.

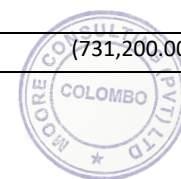
Summary of Funds Received & Disbursed	Amounts (LKR)		Amounts (LKR)
Total Funds Received in 2015	53,264,583.56		
Total Funds Disbursed in 2015	(49,724,154.34)		
C/F funds to 2016	3,540,429.22		
2015 funds Disbursed in 2016	(2,552,231.49)		
C/F 2015 funds to 2017	988,197.73		
2015 funds Disbursed in 2017	(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		
C/F funds to 2023	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)		



Summary of Funds Received & Disbursed	Amounts (LKR)		Amounts (LKR)
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		
C/F 2016 funds to 2023	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		
C/F 2017 funds to 2023	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		
C/F 2018 funds to 2023	11,253,324.43		
Total funds received in 2019	67,869,176.00		
Total funds disbursed in 2019	(46,088,620.46)		



Summary of Funds Received & Disbursed	Amounts (LKR)		Amounts (LKR)
C/F funds to 2020	21,780,555.54		
2019 funds Disbursed in 2020	(1,392,864.88)		
C/F 2019 funds to 2020	20,387,690.66		
C/F 2019 funds to 2021	20,387,690.66		
C/F 2019 funds to 2021	20,387,690.66		
C/F 2019 funds to 2022	20,387,690.66		
C/F 2019 funds to 2023	20,387,690.66		
Total funds received in 2020	84,377,900.83		
Total funds disbursed in 2020	(50,324,369.42)		
C/F funds to 2021	34,053,531.41		
2020 funds disbursed in 2021	(970,965.24)		
C/F 2020 funds to 2022	33,082,566.20		
C/F 2020 funds to 2023	33,082,566.20		
Total funds received in 2021	66,991,817.00		
Total funds disbursed in 2021	(61,352,438.57)		
C/F funds to 2022	5,639,378.43		
2021 funds disbursed in 2022	(3,167,169.82)		
C/F 2021 funds to 2023	2,472,208.61		
Total funds received in 2022	118,770,718.05		
Total funds disbursed in 2022	(100,265,972.02)		
C/F 2022 funds to 2023	18,504,746.03		
2022 funds disbursed in 2023	(731,200.00)	A	(731,200.00)



Summary of Funds Received & Disbursed	Amounts (LKR)		Amounts (LKR)
C/F 2022 funds to 2024	17,773,546.00		
Total funds received in 2023	171,791,064.45		
Total funds disbursed in 2023	(147,777,421.00)	B	(147,777,421.00)
C/F funds to 2024	24,013,643.50		
Total Amount disbursed in 2023		A+B	148,508,621.00
No. of payment vouchers checked – 2022			02
No. of payment vouchers checked – 2023			362

Accordingly, we have checked a total of 364 payment vouchers during the 2023 financial year, comprising 02 vouchers from the 2022 funds and 362 vouchers from the 2023 funds, amounting to a total value of LKR 148,508,621.00

Summary of our key observations for the period from 01st January 2023 to 31st December 2023 are as follows,

No	Notable Irregularity / Procedural Laps	Quantification (LKR)	Responsible parties
01	<p>Donation of LKR 1,000,000 made to employees Welfare & Sports Society of the Ministry of Sports without prior Executive Board (EB) approval</p> <p>A donation of LKR 1,000,000 was made without formal prior Executive Board approval. No documented resolution, signed minutes, or written approval was made available to evidence proper authorization.</p>	1,000,000.00	Please refer below table for responsible parties
02	<p>Payment of annual grants for the National federations without adequate documents</p> <p>Annual grants to National Federations during 2022–2023 were disbursed and annulled without adequate supporting documentation.</p>	900,000.00	



No	Notable Irregularity / Procedural Laps	Quantification (LKR)	Responsible parties
03	<p>Absence of Payment Vouchers, Journal Vouchers & supporting's in Documentation.</p> <p>47 payment vouchers accounted to 9.79% of total utilization could not be verified due to lack of documentation.</p>	14,539,306.51	
04	<p>Unsubstantiated Payments and Failure to Achieve Objectives of the Olympic Scholarship Programme – Paris 2024</p> <p>The absence of records prevents verification of the legitimacy and propriety of these disbursements. The Auditor General's findings reveal that notwithstanding the disbursement of LKR 53,009,144 (for period from 2021 -2024) under the scholarship programme, none of the scholarship recipients qualified for the Olympic Games 2024, and the intended objectives of the programme were not achieved.</p>	6,478,400.00	



Responsible Parties

Responsible Party	Designation/position	Basis of Responsibility	Relevant Finding
Mr. Suresh Subramaniam	President	Institutional and oversight responsibility under Article 17.1 of the 2018 Constitution, as the Head of the Committee and Executive Board, the legal representative of the COMMITTEE, who is required to authorize and co-sign any financial transaction together with the Treasurer. His responsibility is of an institutional and oversight nature only.	His responsibility spans to all the findings as the Head of the Committee and Executive Board, who is required to authorize and co-sign financial transactions, and to ensure the observance of the Constitution as per Article 17.1 of the 2018 Constitution
Mr. Maxwell De Silva	Hon. Secretary General	Institutional responsibility under Article 17.3 of the 2018 Constitution for the smooth functioning of the COMMITTEE's office, issuing notices and agenda for all meetings, recording proceedings, and signing on behalf of the COMMITTEE. Additionally identified as a signatory on payment vouchers in findings. Accountability arises on documentary grounds only.	<p>Finding 01- Donation for SPORT UP - Musical extravaganza Ceremony held by Employee welfare & Sport</p> <p>Finding 02- Payment of annual grants for the National federations without adequate documents</p>
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,	<p>Finding 01- Donation for SPORT UP - Musical extravaganza Ceremony held by Employee welfare & Sport.</p> <p>Finding 02 - Payment of annual grants for the National federations without adequate documents.</p> <p>Finding 03 - Absence of Payment Vouchers & supporting's in Documentation.</p>



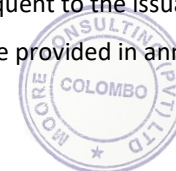
Responsible Party	Designation/position	Basis of Responsibility	Relevant Finding
		the finances of the COMMITTEE are in the custody of and the responsibility of the Treasurer, and disbursements shall be only as directed by the President, Executive Board or General Assembly.	Finding 04 - Unsubstantiated Payments and Failure to Achieve Objectives of the Olympic Scholarship Programme – Paris 2024
Ms. D. T. A. Gayani Rumeshika Senevirathna	Finance Manager	Identified as checker across multiple payment vouchers. inclusion reflects procedural involvement in the checking and preparation stages only.	Finding 01 Donation for SPORT UP - Musical extravaganza Ceremony held by Employee welfare & Sport. Finding 02 Payment of annual grants for the National federations without adequate documents.
Mr. Yuresh Maduranga	Senior executive -Finance	Identified as preparer across multiple payment vouchers. Inclusion reflects procedural role in the preparation of payment documentation only.	Finding 01 Donation for SPORT UP - Musical extravaganza Ceremony held by Employee welfare & Sport. Finding 02 Payment of annual grants for the National federations without adequate documents.

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), as approved by the Ministry of Sports and Youth Affairs. 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 response has not been received by any of them to NOCSL. Accordingly, Mr. Suresh Subramaniam, Mr. Maxwell De Silva, Ms. Gayani Senevirathne, Mr. Gamini Jayasinghe and Mr. Yuresh Maduranga have not responded. Should any responses be received subsequent to the issuance of the final report, an addendum will be issued to incorporate such responses accordingly. The evidence of dispatch via registered post/ by hand are provided in annexure 7.



Further, we conducted interview with Mr. Yuresh Maduranga to confirm his respective roles during the relevant period. Please refer annexure 9 for the interview minutes and NOCSL Confirmations.

01. Donation of LKR 1,000,000 Made to employees Welfare & Sports Society of the Ministry of Sports Without Prior Executive Board (EB) Approval

A donation amounting to LKR 1,000,000 was paid on 23rd of October 2023 as a contribution towards the “SPORT UP – Musical Extravaganza” organized by the Employees Welfare & Sports Society of the Ministry of Sports. Review of documentation revealed that the payment was processed without formal prior approval from the EB. Although an internal email indicates that “almost all the EB members agreed” to the donation, no documented EB resolution, signed minute, or formal written approval was available in the records to evidence compliance with the organization’s governance and approval requirements. The payment was therefore made based on informal consensus rather than an authorized decision-making process.

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

02. Payment of annual grants for the National federations without adequate documents

A review of annual grant payments made during the years 2022 and 2023 revealed that several grants were released without obtaining adequate supporting documentation as required under established grant approval and disbursement procedures.

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

03. Absence of Payment Vouchers, Journal Vouchers & Supporting’s in Documentation.

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



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

Total funds utilization as per GL records	Amount (LKR)	
From the funds received from IOC and OCA in 2022 disbursed in 2023	731,200.00	
From the funds received from IOC and OCA in 2023 disbursed in 2023	147,777,421.00	
Total utilization		148,508,621.00
Total value not verifiable due to non-availability of supporting documents		14,539,306.51
Total value not verifiable due to non-availability of supporting documents, expressed as a percentage of the total fund utilization.		9.79%

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

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

Please refer page no 25-29 for the detailed observation

04. Unsubstantiated Payments and Failure to Achieve Objectives of the Olympic Scholarship Programme – Paris 2024

During the course of the investigation, it was identified that 06 payment vouchers along with their supporting documentation, pertaining to scholarship disbursements made on 31st December 2023 under the Olympic Scholarship Programme for Paris 2024, were not made available for examination. The total value of the payments corresponding to the said missing vouchers amounts to Rs. 6,478,400, the details of which are set out below,



Date	Description	Amount (LKR)
31/12/2023	Olympic Scholarship – Paris 2024 (USD 1,150 × 4 months × 323.92)	1,490,032.00
31/12/2023	Olympic Scholarship – Paris 2024 (USD 1,000 × 4 months × 323.92)	1,295,680.00
31/12/2023	Olympic Scholarship – Paris 2024 (USD 850 × 4 months × 323.92)	1,101,328.00
31/12/2023	Olympic Scholarship – Paris 2024 (USD 500 × 4 months × 323.92)	647,840.00
31/12/2023	Olympic Scholarship – Paris 2024 (USD 500 × 4 months × 323.92)	647,840.00
31/12/2023	Olympic Scholarship – Paris 2024 (USD 1,000 × 4 months × 323.92)	1,295,680.00
	Total	6,478,400.00

It is noted that the above 06 payment vouchers, totaling LKR 6,478,400, form part of the missing payment vouchers and supporting documentation reported under Finding 03 of this report. The absence of these vouchers and supporting documentation renders it impossible to verify the legitimacy, accuracy, and propriety of the said payments, raising concerns regarding the integrity of the disbursement process.

The significance of this finding is further underscored by the observations made in the Auditor General's Report on the Financial Statements and other Legal and Regulatory Requirements of the NOCSL for the year ended 31st December 2023, issued in terms of Section 11(1) of the National Audit Act No. 19 of 2018, wherein it was stated that:

"The NOCSL had selected 08 athletes for awarding scholarships for the Paris Olympics in 2024 and paid total scholarships amounting to Rs. 53,009,144 to them during the period from 2022 to 2024 for the preparations for qualify to the Olympic Games 2024. However, none of the selected scholarship holders could be able to qualify for the Olympic Games 2024 while 06 athletes who represented Sri Lanka in the Olympics were not among the scholarship recipients. Accordingly, it was observed that the NOCSL could not able to achieve the expected objectives of the scholarship program due to non-selection of athletes on priority basis as instructed by the Department of Sports Development and failure to introduce a proper mechanism to select the competent players and regularly monitor them."



The Auditor General's findings reveal that notwithstanding the disbursement of LKR 53,009,144 (for period from 2021 -2024) under the scholarship programme, none of the scholarship recipients qualified for the Olympic Games 2024, and the intended objectives of the programme were not achieved. When considered alongside the missing payment vouchers and supporting documentation identified during this investigation, these observations collectively raise concerns regarding the governance, accountability, and effective utilization of funds in the administration of the Olympic Scholarship Programme.

Please refer page no 29-30 for the detailed observation

Special Note

The Auditor General's Report on the financial statements of NOCSL for the year ended 31st December 2023 was issued on 18th February 2025. 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 2023 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 8 for identifying the documentation gaps that we have identified. In addition, we have obtained a representation from the management on the non-availability of the documents within the organization to provide for our perusal. (Please refer annexure 6 for the management representation letter).

BACKGROUND

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



Incident Overview

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

Investigation Purpose

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

This report presents the findings and observations specific to the financial year 2023, which will inform the assessment of notable irregularities/procedural laps and respective quantifications & responsible parties.

Our Approach

We obtained the receipt file and the remittance summary from the OS relay system to determine the remittances from IOC and OCA. An expense list from the 2023 audited accounts was obtained to ascertain how the remittances have been utilized during the year 2023. However, the expense list included utilization of other donations in addition to the IOC and OCA funds. Hence, our approach was to verify the utilization of all receipts contained in the receipt file, and trace these amounts to the General Ledger (GL) records to confirm their utilization.

Further, as per the information available to us, the NOCSL has used eight (08) bank accounts for the financial period 2023. The details are as follows,

1. Commercial Bank – 1030006065
2. Commercial Bank – 2030015723
3. Nations Trust Bank - 11100011986
4. Peoples Bank –167-1-001-8-0002036



5. Peoples Bank -167-2-001-6-0002036
6. Peoples Bank -167-1003-6-0002036
7. Peoples Bank - 167-1-002-7-0002036
8. Peoples Bank RFC A/C No.167-4-021-3-0004580

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.



MAIN FINDINGS

In 2023, the National Olympic Committee of Sri Lanka managed a diverse portfolio of Olympic – related programs and Development initiatives, with total receipts **LKR 171,791,064.45 (USD 527,998.00)** as per the remittance advise notes. These funds included LKR 118,215,337.95 (USD 362,505.00) received from the International Olympic Committee and LKR 53,575,726.50 (USD 165,493.00) from Olympic Council of Asia, for various project expenditures.

As per the audited financial statements as of 31st December 2023 and the general ledger accounts for the year 2023, the total expenses for the financial year 2023 from the funds received from IOC and OCA in 2023 is amounted to LKR 147,777,421.00

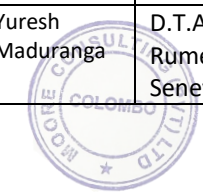
As the first step of the 2023 investigation, we reviewed the disbursement of the remaining funds received from the IOC and OCA during the 2015- 2022 financial years. Accordingly, we have checked a total of 364 payment vouchers during the investigation.

01. Donation amounted to LKR 1,000,000 was made to employees Welfare & Sports Society of the Ministry of Sports Without Prior Executive Board (EB) Approval

A donation amounting to LKR 1,000,000 was paid on 23rd of October 2023 as a contribution towards the “SPORT UP – Musical Extravaganza” organized by the Employees Welfare & Sports Society of the Ministry of Sports. An internal email indicates that “almost all the EB members agreed” to the donation (Please refer annexure 02 for the email correspondence). However, during the review of documentation we observed that there was no documented EB resolution, signed minute, or formal written approval was available in the records to evidence compliance with the organization’s governance and approval requirements.

Transaction details are as follows,

GL	Date	Memo	Amount	Prepared By	Checked By	Authorized By	Certified By
1300 · PB C/A -167-1-001-8-0002036	10/23/2023	531890 - Donation for SPORT UP - Musical extravaganza Ceremony held by Empolyee welfare & Sport ...	(1,000,000.00)	Yuresh Maduranga	D.T.A.Gayani Rumeshika Senevirathna	Maxwell De Silva	Gamini Jayasinghe
9528 · Gifts & Donation	10/23/2023	531890 - Donation for SPORT UP - Musical extravaganza Ceremony held by Empolyee welfare & Sport ...	1,000,000.00	Yuresh Maduranga	D.T.A.Gayani Rumeshika Senevirathna	Maxwell De Silva	Gamini Jayasinghe



Please refer annexure 03 for the payment voucher 531890 - Donation for SPORT UP - Musical extravaganza Ceremony held by Employee welfare & Sport

Implications are as follows,

- ❖ Governance & control weaknesses - The absence of documented EB approval indicates a breakdown in established governance and internal control procedures, undermining the effectiveness of oversight mechanisms.
- ❖ Risk of unauthorized expenditure - Without formal approval, the payment may be construed as an unauthorized use of organizational funds, exposing the entity to internal disputes and potential recovery claims.
- ❖ Precedent for Non-Compliance - Allowing expenditures based on informal or verbal agreement sets a precedent that may encourage future circumvention of approval protocols, increasing the risk of misuse or misallocation of funds.
- ❖ Reputational risk - As the organization is associated with public and stakeholder funds, non-adherence to governance requirements may negatively impact stakeholder confidence and institutional credibility.

02.Payment of Annual Grants Without Adequate Supporting Documents

A review of annual grant payments made during the year 2023, revealed that several grants were released without obtaining adequate supporting documentation as required under established grant approval and disbursement procedures such as,

- ❖ Approved event calendar
- ❖ Annual activity report
- ❖ Latest audited financial statements

The details of the payments are as follows,



Date	Federation	Description	Amount (LKR)	Payment Voucher			
				Prepared By	Checked By	Authorized by	Certified By
10.01.2023	Modern Pentathlon Federation	537515 – Release / Annul Grant – 2022	200,000.00	Yuresh Maduranga	D.T.A.Gayani Rumeshika Senevirathna	Suresh Subramaniam	Gamini Jayasinghe
19.04.2023	Sri Lanka Golf Union	537768 – Annul Grant – 2022	200,000.00	Yuresh Maduranga	D.T.A.Gayani Rumeshika Senevirathna	Maxwell De Silva	Gamini Jayasinghe
19.04.2023	Sri Lanka Basketball Federation	537769 – Annul Grant – 2022	200,000.00	Yuresh Maduranga	D.T.A.Gayani Rumeshika Senevirathna	Maxwell De Silva	Gamini Jayasinghe
21.12.2023	Roller Skating Association of Sri Lanka	551476 – Release / Annul Grant – 2023	300,000.00	Yuresh Maduranga	D.T.A.Gayani Rumeshika Senevirathna	Maxwell De Silva	Gamini Jayasinghe
Total			900,000.00				

Please refer annexure 04 for the payment above payment vouchers and the correspondence.

Implications are as follows,

1. Financial risk - Possibility of financial loss where grants are paid to federations that may not meet eligibility or compliance criteria and increased risk of misuse, misappropriation, or inefficient use of grant funds due to lack of supporting documents.
2. Transparency and Accountability Concerns - Inability to assess whether grants were used for approved objectives and intended sporting activities. Reduces transparency and limits management's ability to monitor performance and outcomes of funded federations.
3. Reputational Risk - Repeated instances may damage the credibility and public trust of the organization, creating a perception of poor governance and weak financial discipline among stakeholders and oversight bodies.



03. Absence of Payment Vouchers.

During the forensic investigation, it was identified that several payment vouchers & journal Vouchers were missing from the official files where financial documents were supposed to be stored. These vouchers, which are essential source documents in financial accounting, were expected to be retained as part of the organization’s standard record keeping procedures.

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

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

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

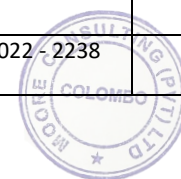
Total funds utilization as per GL records	Amount (LKR)	
From the funds received in 2022 from IOC and OCA	731,200.00	
From the funds received in 2023 from IOC and OCA		
Total utilization	147,777,421.00	148,508,621.00
Total value not verifiable due to non-availability of supporting documents		14,539,306.51
Total value not verifiable due to non-availability of supporting documents, expressed as a percentage of the total fund utilization.		9.79%

The detail list of the missing payment vouchers & Journal vouchers are as follows,

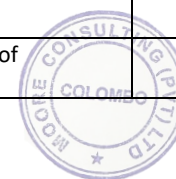
Activity/ Project	Date	Memo	Amount (LKR)
9830.67 · The Pink Volleyball- Gender Equ	7/23/2023	Salary & Wages 2023 June	11,176.34



Activity/ Project	Date	Memo	Amount (LKR)
9830.67 · The Pink Volleyball- Gender Equ	12/31/2023	Balance Payment for Pink Vollyball Project	292,900.00
9830.56 · Sport Admi.Course Biudnuwewa 23	4/5/2023	Salary & Wages 2023 April	15,940.03
9830.57 · OVEP Sabaragama Uni 2023	8/23/2023	Salary & Wages 2023 Aug	18,669.99
98519 · Olympic Scholarship Peris 2024	12/31/2023	Olympic Scholarship for Athelete 2024 - Paris 2024 - SEP- DEC - 2023 (1150\$*4*323.92)	1,490,032.00
98519 · Olympic Scholarship Peris 2024	12/31/2023	Olympic Scholarship for Athelete 2024 - Paris 2024 - SEP- DEC - 2023 (1000\$*4*323.92)	1,295,680.00
98519 · Olympic Scholarship Peris 2024	12/31/2023	Olympic Scholarship for Athelete 2024 - Paris 2024 - SEP- DEC - 2023 (850\$*4*323.92)	1,101,328.00
98519 · Olympic Scholarship Peris 2024	12/31/2023	Olympic Scholarship for Athelete 2024 - Paris 2024 - SEP- DEC - 2023 (500\$*4*323.92)	647,840.00
98519 · Olympic Scholarship Peris 2024	12/31/2023	Olympic Scholarship for Athelete 2024 - Paris 2024 - SEP- DEC - 2023 (500\$*4*323.92)	647,840.00
98519 · Olympic Scholarship Peris 2024	12/31/2023	Olympic Scholarship for Athelete 2024 - Paris 2024 - SEP- DEC - 2023 (1000\$*4*323.92)	1,295,680.00
9830.53 · strategic Planing Development	1/24/2023	537599 - Refreshment - Strategic Plan Metting held on 24th January 2023	50,737.00
9830.53 · strategic Planing Development	1/24/2023	Purchase Refreshment - for Strategic Planing Metting held 23rd January 2023	5,850.00
9830.53 · strategic Planing Development	2/23/2023	Salary & Wages 2023 February	4,341.97
9830.53 · strategic Planing Development	3/2/2023	Hotel Accomadation Charges - Pro. Bayle & Mr. Gobinath Sivaraj - Visit Nuwara aliya	80,896.04
9830.53 · strategic Planing Development	12/31/2023	Final Payment Amount for Strategic Plan Develpoment	474,040.00
9830.54 · FUN RUN Programme 2023	2/16/2023	Fuel Charges - for the Period of 02.02.2023 - 14.02.2023	48,501.00
9830.54 · FUN RUN Programme 2023	2/23/2023	Salary & Wages 2023 February	41,231.80
9830.54 · FUN RUN Programme 2023	3/23/2023	FUN RUN OVER TIME	249,625.00
98515 · 19th Asian Games, China 2022	8/31/2023	Lapel use for 19th Asian games 2022 - 608No's * 350	212,800.00
98515 · 19th Asian Games, China 2022	8/31/2023	Lapel use for 19th Asian games 2022 - 2238 No's * 475	1,063,050.00



Activity/ Project	Date	Memo	Amount (LKR)
98515 · 19th Asian Games, China 2022	10/31/2023	Salary & Wages 2023 Oct	40,752.00
98515 · 19th Asian Games, China 2022	11/22/2023	Salary & Wages 2023 nOV	6,962.31
98515 · 19th Asian Games, China 2022	11/28/2023	74. Advance Settlement of Charuni Dissanayake - 19th Asian Games 2022	929,897.80
98515 · 19th Asian Games, China 2022	12/21/2023	Salary & Wages 2023 Dec	5,093.48
98515 · 19th Asian Games, China 2022	12/31/2023	Asian Game final fund	1,166,522.00
98515 · 19th Asian Games, China 2022	12/31/2023		1,573,500.00
98515 · 19th Asian Games, China 2022	12/31/2023		1,109,406.00
9830.26 · Athelete Forum	12/11/2023	Refreshment Purchase for Staff Working for Athelete Commission Programme held on 11th Dec 2023	5,500.00
9830.26 · Athelete Forum	12/12/2023	Refreshment Purchase for Staff Working for Athelete Commission Programme held on 12th Dec 2023	5,300.00
9830.26 · Athelete Forum	12/13/2023	Refreshment Purchase for Staff Working for Athelete Commission Programme held on 12th Dec 2023	5,500.00
9830.26 · Athelete Forum	12/14/2023	Refreshment Purchase for Staff Working for Athelete Commission Programme held on 14th Dec 2023	5,500.00
9830.26 · Athelete Forum	12/19/2023	Purchase - Note Books with gold foiled NOC Logo - 50 No's - Athelete Commission Work Shop	43,500.00
9830.26 · Athelete Forum	12/19/2023	Auditorium Booking Charges - 19th & 20th December 2024 - Athele Forum	45,000.00
9830.26 · Athelete Forum	12/31/2023	Payment for Supporting Staff Payment for Athelete Forum	64,500.00
9830.26 · Athelete Forum	12/31/2023	Purchase - Stationers for Athelete Forum	13,700.00
9830.24 · Athlete365 Career+ Workshop	10/31/2023	Drinking Water Charges 4 bottles	1,288.00
9830.26 · Athelete Forum	12/31/2023	Local Travelling Charges - Period of 15.12.2023 - 31.12.2023	12,391.00



Activity/ Project	Date	Memo	Amount (LKR)
9830.59 · Sport Administrator Course 2023	12/31/2023	Local Travelling Charges - Period of 15.12.2023 - 31.12.2023	17,301.00
9830.61 · Adv. Sport Man.Course 2023/2024	11/22/2023	Salary & Wages 2023 nOV	12,804.58
9830.61 · Adv. Sport Man.Course 2023/2024	12/31/2023	Lecture fee & Supporting Staff Payment - 9th Advance Sport Management Course fee 2023	142,890.00
9830.61 · Adv. Sport Man.Course 2023/2024	12/31/2023	Over time Payable for Mr. Tuwan - 9th ASMC 2023	13,621.60
9830.59 · Sport Administrator Course 2023	12/31/2023	Lecture fee & Supporting Staff Payment - 3rd Sport Administrator Course 2023	244,725.00
9830.59 · Sport Administrator Course 2023	12/31/2023	Over time Payable for Mr. Tuwan - 3rd Sport Administrator Course 2023	12,658.10
9830.59 · Sport Administrator Course 2023	12/31/2023	Transfer to Ms. hiruni's Telephone Charges for 3rd Administrator Course 2023	903.00
9830.59 · Sport Administrator Course 2023	7/23/2023	Salary & Wages 2023 June	5,736.79
9830.59 · Sport Administrator Course 2023	9/26/2023	Salary & Wages 2023 Sep	5,001.15
9830.59 · Sport Administrator Course 2023	5/31/2023	Hiruni' s telephone bill excess value is cahrged to the course	1,193.53
Total value of the non-available payment vouchers			14,539,306.51

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.

The implications are as follows,

- Internal control weakness - The missing vouchers indicated a significant failure in document management and record keeping procedures. This pointed to gaps in internal control system, particularly in the areas of financial documentation, storage and security.
- Inability to verify transactions -without the original payment vouchers, it was not possible to verify whether,
 - Payments were legitimate



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

04. Unsubstantiated Payments and Failure to Achieve Objectives of the Olympic Scholarship Programme – Paris 2024

During the course of the investigation, it was identified that 06 payment vouchers along with their supporting documentation, pertaining to scholarship disbursements made on 31st December 2023 under the Olympic Scholarship Programme for Paris 2024, were not made available for examination. The total value of the payments corresponding to the said missing vouchers amounts to Rs. 6,478,400, the details of which are set out below:

Date	Description	Amount (LKR)
31/12/2023	Olympic Scholarship – Paris 2024 (USD 1,150 × 4 months × 323.92)	1,490,032.00
31/12/2023	Olympic Scholarship – Paris 2024 (USD 1,000 × 4 months × 323.92)	1,295,680.00
31/12/2023	Olympic Scholarship – Paris 2024 (USD 850 × 4 months × 323.92)	1,101,328.00
31/12/2023	Olympic Scholarship – Paris 2024 (USD 500 × 4 months × 323.92)	647,840.00
31/12/2023	Olympic Scholarship – Paris 2024 (USD 500 × 4 months × 323.92)	647,840.00
31/12/2023	Olympic Scholarship – Paris 2024 (USD 1,000 × 4 months × 323.92)	1,295,680.00
	Total	6,478,400.00

It is noted that the above 06 payment vouchers, totalling LKR 6,478,400, form part of the missing payment vouchers and supporting documentation reported under Finding 03 of this report.

The absence of these vouchers and supporting documentation renders it impossible to verify the legitimacy, accuracy, and propriety of the said payments, raising serious concerns regarding the integrity of the disbursement process.



The significance of this finding is further underscored by the observations made in the Auditor General's Report on the Financial Statements and other Legal and Regulatory Requirements of the NOCSL for the year ended 31st December 2023, issued in terms of Section 11(1) of the National Audit Act No. 19 of 2018, wherein it was stated that:

"The NOCSL had selected 08 athletes for awarding scholarships for the Paris Olympics in 2024 and paid total scholarships amounting to Rs. 53,009,144 to them during the period from 2022 to 2024 for the preparations for qualify to the Olympic Games 2024. However, none of the selected scholarship holders could be able to qualify for the Olympic Games 2024 while 06 athletes who represented Sri Lanka in the Olympics were not among the scholarship recipients. Accordingly, it was observed that the NOCSL could not able to achieve the expected objectives of the scholarship program due to non-selection of athletes on priority basis as instructed by the Department of Sports Development and failure to introduce a proper mechanism to select the competent players and regularly monitor them."

The Auditor General's findings reveal that notwithstanding the disbursement of LKR 53,009,144 under the scholarship programme (For the period from 2021 to 2024), none of the scholarship recipients qualified for the Olympic Games 2024, and the intended objectives of the programme were not achieved. When considered alongside the missing payment vouchers and supporting documentation identified during this investigation, these observations collectively raise concerns regarding the governance, accountability, and effective utilization of funds in the administration of the Olympic Scholarship Programme.



Responsible Parties

The following individuals were identified during the course of the forensic audit based on their official designations, constitutional duties, and documented involvement in financial processes relevant to the observations noted. Responsibility is assessed strictly on an institutional, oversight, or procedural basis, as evidenced by governing documents and available records, and does not imply criminal intent or personal enrichment unless otherwise stated.

1. Mr. Suresh Subramaniam -President, NOCSL

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

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

2. Mr. Maxwell De Silva - Hon. Secretary General, NOCSL

Mr. Maxwell De Silva holds institutional responsibility under Article 17.3 of the 2018 Constitution for the administrative functioning of the committee, including issuing notices and agendas for meetings, recording proceedings, and executing documents on behalf of the committee.

In addition, he was identified as a signatory on multiple payment vouchers examined during the audit. Accordingly, accountability arises on documentary and procedural grounds, limited to transactions where his authorization or certification appears on financial records.

Relevant findings are as follows,

Observation 01: Donation for SPORT UP – Musical Extravaganza Ceremony held by the Employee Welfare & Sports Unit.

Observation 02: Payment of annual grants to National Federations without adequate supporting documentation.



3. Mr. Gamini Jayasinghe- Treasurer, NOCSL

Mr. Gamini Jayasinghe, as Treasurer, bears primary institutional and fiduciary responsibility for the financial management of the COMMITTEE under Article 17.5 and Article 20.2 of the 2018 Constitution. His duties include maintaining the cash book, ledger, petty cash records, and bank statements, receiving and depositing funds, and co-signing all financial transactions with the President or Secretary General.

Further, the Constitution expressly provides that the finances of the Committee are in the custody of and the responsibility of the Treasurer, and that disbursements shall be made only as directed by the President, Executive Board, or General Assembly.

Relevant Findings are as follows,

Finding 01: Donation for SPORT UP – Musical Extravaganza Ceremony held by the Employee Welfare & Sports Unit.

Finding 02: Payment of annual grants to National Federations without adequate supporting documentation.

Finding 03: Absence of payment vouchers and supporting documentation in financial records.

Finding 04 : Unsubstantiated Payments and Failure to Achieve Objectives of the Olympic Scholarship Programme – Paris 2024

4. Ms. D. T. A. Gayani Rumesika Senevirathna -Accountant, NOCSL

Ms. Gayani was identified as the “checker” on several payment vouchers reviewed during the audit. Her inclusion is based on procedural involvement in the verification and checking stage of payment documentation.

Responsibility attributed to her role is procedural and documentary in nature only, confined to the accuracy and completeness checks expected of the accounting function, and does not extend to authorization or policy level decision making.

Relevant findings are as follows,

Finding 01: Donation for SPORT UP – Musical Extravaganza Ceremony held by the Employee Welfare & Sports Unit.



Finding 02: Payment of annual grants to National Federations without adequate supporting documentation.

Finding 03: Absence of payment vouchers and supporting documentation in financial records.

5. Mr. Yuresh Maduranga - Assistant Accountant

Mr. Yuresh was identified as the “preparer” of multiple payment vouchers examined during the audit. His responsibility arises solely from his procedural role in the preparation of payment documentation, based on instructions received from supervisory officers.

The responsibility attributed is limited to clerical and preparatory functions and does not extend to authorization, approval, or oversight of financial transactions.

Relevant Findings are as follows,

Finding 01: Donation for SPORT UP – Musical Extravaganza Ceremony held by the Employee Welfare & Sports Unit.

Finding 02: Payment of annual grants to National Federations without adequate supporting documentation.

Finding 03: Absence of payment vouchers and supporting documentation in financial records.



RESTRICTIONS AND LIMITATIONS

1. Obsolescence of Historical Practices

As the 2023 financial year occurred in the past, 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.

2. No approved budgets:

We have not received an approved budget for the year 2023.

3. Absence of Payment Vouchers in Documentation.

The forensic investigation identified significant deficiencies in the NOCSL supporting documents for the year 2023, limiting the investigation's ability to verify transactions totaling LKR 14,539,306.51 representing 7.35 %.

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.

4. Lack of Procurement Guidelines

We have not been made available for the approved procurement guidelines for 2015 - 2023 making it challenging to verify whether expenditures followed proper procurement processes.



5. Unavailability of list of activity expenses in 2023

We were not provided with the complete list of activity expenses for the year 2023 to ensure the completeness of the funds. Therefore, our investigation was limited to the information available in general ledger.

6. Unavailability of Financial Policies and Guidelines

We were not made available for the Donor Policies, Financial Policies and Guidelines for the year 2023. 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.

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



DETAILED SCOPE OF THE ASSIGNMENT AS PER LETTER OF ENGAGEMENT

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

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

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

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

Step 01 – Planning:

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

Step 02 – Data Collection and Document Review:

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

Step 03 – Verification of Receipts:

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



Step 04 – Expenditure Analysis:

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

Step 05 – Identification of Anomalies and Non-Compliance:

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

Step 06 – Stakeholder Interviews (If necessary):

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

Step 07 – Analysis and Evaluation:

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

Step 08 – Recommendations Development:

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

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



Annexure 02 for the List of receipts and List of expenses for the Financial Year 2023.

IOC and OCA funds received during the year 2023

I. IOC Funds

Date	Bank Name	Bank Account	Description	B/B/F from 2022 (LKR)	Amount Received as per Confirmation (USD)	Amount Received as per confirmation (LKR)	Utilization as per G/L records 2023 (LKR)	Balance (LKR)
12/15/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	OVEP Sabaragamuwa University	-	3,583.00	1,171,641.00	1,150,901.00	20,740.00
12/7/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	MEMOS XXV	-	4,273.00	1,398,339.25		
4/27/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	MEMOS XXV	-	3,149.00	1,013,978.00	2,876,568.00	(464,250.75)
12/13/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Paris 2024 Access fee Ticketing	5,580,000.00	5,000.00	1,636,250.00	-	1,636,250.00
12/13/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Top Programme Grant	12,802,300.00	33,750.00	11,044,687.50	-	11,044,687.50
9/30/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Olympic Day run 2023	(1,572.38)	5,000.00	1,622,500.00	4,686,856.78	(3,064,356.78)
1/30/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Starategic Planning Developemnt		15,000.00	5,490,000.00	9,246,111.00	(3,756,111.00)
12/7/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Technical Course for sailing		6,420.00	2,100,945.00	-	2,100,945.00
12/4/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	DNSS-Badminton		25,981.00	8,528,263.25	-	8,528,263.25
11/9/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	NOC Administration Subsidy-IOC		15,000.00	4,938,750.00		(1,547,135.14)
8/4/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	NOC Administration Subsidy-IOC		45,000.00	14,400,000.00		
5/18/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	NOC Administration Subsidy 2022-IOC		5,580.00	1,703,295.00	22,589,180.14	(1,547,135.14)
3/16/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Technical Courses for Coaches Wrestling 2022	1,793,099.00	1,743.00	587,391.00	698,813.53	1,681,676.47
6/15/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Technical courses for athletics		4,777.00	1,528,640.00	1,082,426.00	446,214.00
8/31/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Technical Courses for Judo		6,342.00	2,023,098.00	26,500.00	1,996,598.00
9/15/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Olympic Scholarship for Paris 2024	731,200.00	7,770,000.00	7,770,000.00		
5/4/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Olympic Scholarship for Paris 2024		24,000.00	7,713,600.00		
2/9/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Olympic Scholarship for Paris 2024		19,400.00	7,090,700.00	23,260,380.00	45,120.00
12/4/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	IOA International Young Ambassador_ Olympic Values Programme		563.00	184,804.75	184,804.75	-
11/23/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	ASMC 2019/ 2020 awarding Ceremony		2,462.00	809,382.50	809,382.50	-
11/23/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	ASMC 21/22		1,500.00	493,125.00	-	493,125.00
6/5/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Advance Sport Management Course 2023/2024		10,500.00	3,066,000.00	2,296,290.73	769,709.27
11/20/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Chefs de Mission Seminar 2023 Reimbursement - Air Ticket CDM (Chandi		1,242.00	407,376.00	407,376.00	-
9/6/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	1st Sport Admin. Course 2023		2,861.00	922,672.50	916,746.71	5,925.79
4/19/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	1st SAC 2023 & 3rd SAC 2023		4,133.00	1,330,826.00	1,117,389.02	213,436.98
3/10/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	2 nd Sport Administrator Couse 2022		855.00	273,600.00	997,971.93	(724,371.93)
8/31/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Continental Athletes Support Grant Programme 2021 -2024		41,650.00	13,286,350.00	13,828,816.37	(542,466.37)
7/27/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Continental Athlete Support Grant 2022		1,648.00	543,840.00	1,083,158.10	(539,318.10)
8/31/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Internship Australia		4,425.00	1,411,575.00	169,500.00	1,242,075.00
8/31/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	annual session of National Olympic Academy-SL with the Participation of South Asian Region NOCs Olympic value		2,134.00	680,746.00	680,746.00	-
8/16/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Team Support Grant - Volleyball 2021-2024		10,500.00	3,381,000.00	3,381,000.00	-
8/16/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	IOC Diploma in Sports Medicine (Distance Learning) Olympic Values		451.00	145,222.00	145,222.00	-
5/4/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Team Supporting Grant Beach Volleyball - Men	10,214.30	19,463.00	6,255,408.20	6,070,408.20	
4/17/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	National Director Programme 2022		6,917.00	2,220,357.00	-	
3/2/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	International Coaching Course		1,788.00	581,100.00	811,233.35	
3/2/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	International Coaching Course		1,415.00	459,875.00	411,581.00	



Total				8,108,505.00	118,215,337.95	98,929,363.11	20,273,353.00	
2. OCA Funds								
Date	Bank Name	Bank Account	Description	B/B/F from 2020	Amount Received as per Confirmation (USD)	Amount Received as per confirmation (LKR)	Utilization as per G/L records 2023	Balance
12/27/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Asian Games 2022		27,190.00	8,850,345.00		
9/13/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	19th Asian Games 2022		9,953.00	3,219,795.50	38,128,632.93	6,233,393.07
8/18/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	19th Asian Games 2022		59,953.00	19,394,795.50		
9/12/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Extra Marketing Subsidy- 19th Asian Games 2022		9,960.00	3,214,590.00		
9/12/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Marketing Share - 19th Asian Games 2022		30,000.00	9,682,500.00		
11/16/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	The Pink Volleyball- Gender Equ		9,952.00	3,274,208.00	4,251,211.00	(977,003.00)
4/20/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	FUN RUN 2023		14,965.00	4,826,212.50	7,038,143.00	(2,211,930.50)
3/9/2023	Peoples Bank	RFC A/C 167-4-021-3-0004580	Career Athlete Development Programme		2,960.00	932,400.00	161,270.99	771,129.01
Total					164,933.00	53,394,846.50	66,079,763.99	(12,684,917.49)



Gmail

Kaushalya Danthanarayana <kaushalyaud@gmail.com>

Ministry of Sports. Our contribution

1 message

Maxwell de Silva <maxsports2404@icloud.com>

23 October 2023 at 08:24

To: Finance Gayani <finance@olympic.lk>, Kaushalya <kaushalyaud@gmail.com>, Hiruni Munasinghe <munasinghehiruni1984@gmail.com>

Cc: Gamini Jayasinghe <gamini.jayasinghe8@gmail.com>

To. Gayani / Kaushalya/ Hiruni

Kindly draw up a cheque for Rs. 1 Million as per the attached letter . Almost all the EB members agreed for this goodwill gesture including Mr Kenny.

Kaushalya n Hiruni to prepare a nice letter which we intend to give with the cheque to DG at the press conference


Pls note n prepare

Tks

Mds



Sent from my iPhone

 Chairman - Noc.pdf
8617K



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V/NO :	712
NAME & ADDRESS OF THE PAYEE		Ministry of Sport welfare Society		DATE :	23/10/2023
CHEQUE DRWAN IN FAVOUR OF		Employees Welfare & Sports Society of the Ministry of Sport		BANK :	PB
				CHQ NO :	712
DESCRIPTION		A/C Code	Amount		
531890 - Donation for SPORT UP - Musical extravaganza Ceremony held by Employee welfare & Sport ...		9528	1,000,000.00		
Amounts in Word: **One Million Only**			1,000,000.00		
<u>Prepared by</u>		<u>Checked by</u>			
<u>Authorized by</u> (either One should be signed)				<u>Certified by</u>	
<u>President</u>		<u>Secretary General</u>		<u>Treasurer / Finance Manager</u>	
Received the above Cheque / Cash of NO. 537890 FOR RS. ONE MILLION Only					
Name : PROF (REAR ADM) SISEMAL FERNANDEZ					
ID No: 195935100549 Date & Signature 23/10/23					



Ministry of Sports. Our contribution

1 message

Maxwell de Silva <maxsports2404@icloud.com>

23 October 2023 at 08:24

To: Finance Gayani <finance@olympic.lk>, Kaushalya <kaushalyaud@gmail.com>, Hiruni Munasinghe <munasinghehiruni1984@gmail.com>

Cc: Gamini Jayasinghe <gamini.jayasinghe8@gmail.com>

To. Gayani / Kaushalya/ Hiruni

Kindly draw up a cheque for Rs. 1 Million as per the attached letter . Almost all the EB members agreed for this goodwill gesture including Mr Kenny.

Kaushalya n Hiruni to prepare a nice letter which we intend to give with the cheque to DG at the press conference


Pls note n prepare

Tks

Mds



Sent from my iPhone

 **Chairman - Noc.pdf**
8617K



මගේ අංකය
 අංකය
 My No.

MOYS/SEC/31

ඔබේ අංකය
 අංකය
 Your No.

ලියව
 තිබේ
 Date

11.10.2023

Chairman
 National Olympic Committee

Dear Sir,

SPORTS UP - MUSICAL EXTRAVAGANZA TICKET LAUNCHING CEREMONY

We thank you for your kind presence at the Ticket Launching Ceremony of the Sports Up-Musical Extravaganza held today, 12th October 2023 at the Duncan White Auditorium, Ministry of Sports and Youth Affairs.

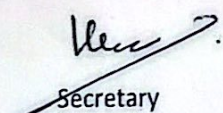
We urge you to come forward and make your best possible contribution towards the success of the project scheduled to be held on 27th, 28th, and 29th October 2023.

- (1). Facilitating sponsorships through your well wishes
- (2). Contributing towards the fund
- (3). Sale of Tickets

Your whole hearted cooperation in this regard would be much appreciated.

Thanking you.
 Yours sincerely,

K. Mahesan
 Secretary
 Ministry of Sports and Youth Affairs
 No.09, Phillip Gunawardhana Mawatha,
 Colombo 07


 Secretary
 Ministry of Sports and Youth Affairs

Event Brief

Dates: 27th, 28th, and 29th October 2023

Venue: Sugathadasa Indoor Stadium

Organized By: Employees Welfare and Sports Society of the Ministry of Sports

Bank: Employees Welfare and Sports Society of the Ministry of Sports, BOC Torrington Branch

Account No 84286182

Purpose: Sports Up - Musical Extravaganza is a series of events organized to support the Sri Lanka Sports Fund, which has been severely affected by the ongoing economic crisis. The government's funding for sports funds has ceased, necessitating alternative means of raising essential funds. The Hon. Minister has taken the initiative to bridge this gap by organizing various activities, including the Sports Up - Musical Extravaganza, to ensure that the Sports Fund continues to be the backbone of Sri Lankan sports.





Annexure 05 for the list of payment vouchers

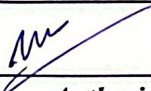

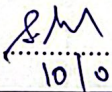
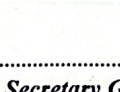
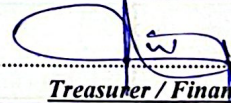

Scanned By: Charuka Kavisuru

on 2026/04/03

Cheque



5.1 Cheque no. 537515

NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V/NO :	2023 / 39
NAME & ADDRESS OF THE PAYEE		Morden Pentathlon Federation		DATE :	10/01/2023
CHEQUE DRAWN IN FAVOUR OF		Morden Pentathlon Federation of Sri Lanka		BANK :	PB
				CHQ NO :	537515
DESCRIPTION			A/C Code	Amount	
Release - Annul Grant - 2022			3000	200,000.00	
Amounts in Word: **Two Hundred Thousand Only**				200,000.00	
<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>U. S. Kodagoda</u>			 2023/01/13		
ID No: <u>197916200805</u>			Date & Signature		




Annual Grant Claim Form for the year 2022



4. How are you planning to utilize the requesting year (2022) grant			
<ul style="list-style-type: none"> • MPFSL is planning to utilize the requesting money grant to maintain our athlete pool who are selected to represent Sri Lanka in the upcoming 2023 south Asian games of Lahore, Pakistan • MPFSL is planning to utilize the requesting money grant to maintain our junior athlete pool who are selected to represent Sri Lanka in the upcoming 2026 youth Olympic Games of Dakar, Senegal • MPFSL is planning to utilize the requesting money grant to conduct the Level 1 Coaches Certification Course of UIPM 			
5. Why did you decide to use the grant on the above said No. 4			
<ul style="list-style-type: none"> • The 2023 South Asian Games of Lahore, Pakistan is an important tournament for the MPFSL. Because our athletes are very talented and have the capability to compete with the elite athletes. Therefore optimizing their performance under qualified coaches from the UIPM is much more effective. • The 2026 youth Olympic Games of Dakar, Senegal is also an important tournament for MPFSL. Because this is the first time our junior athlete will experience such a huge international event. Therefore training them under qualified coaches from the UIPM will help to optimize their performance. • As the national federation, MPFSL is already planning to participate our athletes in the above-mentioned international tournaments and to optimize athletes' performance and training. For that, we have 4 coaches actively. But for the development of the athlete's performance and to achieve medals, we need more qualified coaches from the mother federation. Therefore conducting the Level 1 Coaches Certification Course is very important for our future plans. 			
6. What are the outcome for No. 4			
<ul style="list-style-type: none"> • Optimizing and developing junior and senior pool athletes' performances • Expecting medals from the SAG and YOG • Having more qualified coaches will make a proper foundation for the sports, by producing high-performance athletes related to the modern pentathlon. 			
7. Who are the personnel benefitting from No. 4			
No. of athletes benefitted :	male : 34	female : 25	- Total : 59
No. of officials benefitted :	coaches - male : 10	female : 05	- Total : 15
	Referees - male	female	- Total



Annual Grant Claim Form for the year 2022

Requesting year :	2022														
Has you received the previous year Grant	Yes	If not, please provide the reason.													
1. How the previous year, 2021, grant was utilized (please provide in detail)															
<ul style="list-style-type: none"> Conducting a National Selection Trial on 20th November 2021 at Bandaragama sports complex with the participation of 246 athletes and 12 referees. Conducting the awareness program for the athletes who are selected for the MPFSL national pool on 23rd January 2022 at the Institute of National Sports Science with the participation of 47 athletes and their parents and their coaches. Maintaining national pool practices from February 2022 at two places where athletes practiced. From the national selection trial, in 2021 60 athletes have been selected for the national pool of the MPFSL. 30 as the junior pool and 30 as the senior pool. Due to the transport issues and extra practices conducted at Bandaragama sports complex and Diyagama sports complex. The pool has been practiced under 4 coaches. As well as the national pool practices were stopped due to the economic crises and the fuel problem. 															
2. What are the outcomes of the above (please attach supporting documents)															
<ul style="list-style-type: none"> From the National Selection Trial MPFSL selected 60 athletes for the national pool. Of 60 athletes, 30 athletes were selected for the junior pool and 30 were selected for the senior pool. From the awareness program or the briefing for the national pool we informed the athletes about the pool practice schedules and the coaches' details as well as venues and extras. Furthermore from this program, we could aware the athletes about the value of being selected as a national player and the necessity of having parent support for the athletes. We have trained our selected athletes by targeting upcoming international events and optimizing their performance under qualified coaches from UIPM. 															
3. Who are the benefited personnel from No. 1															
<table style="width: 100%; border: none;"> <tr> <td style="width: 30%;">No. of athletes benefitted :</td> <td style="width: 20%;">male : 34</td> <td style="width: 20%;">female : 25</td> <td style="width: 30%;">- Total : 59</td> </tr> <tr> <td>No. of officials benefitted : coaches -</td> <td>male : 03</td> <td>female : 01</td> <td>- Total : 04</td> </tr> <tr> <td></td> <td>Referees - male : 06</td> <td>female : 03</td> <td>- Total : 09</td> </tr> </table>				No. of athletes benefitted :	male : 34	female : 25	- Total : 59	No. of officials benefitted : coaches -	male : 03	female : 01	- Total : 04		Referees - male : 06	female : 03	- Total : 09
No. of athletes benefitted :	male : 34	female : 25	- Total : 59												
No. of officials benefitted : coaches -	male : 03	female : 01	- Total : 04												
	Referees - male : 06	female : 03	- Total : 09												
															

Annual Grant Claim Form for the year 2022

8. Utilization of previous year Grant (please attached the supporting documents / bill / invoices, etc)				
S/No.	Date	Description (For what, whom, how many, where, etc)	Bill / Invoice No	Amount (Rs.)
01	20 th November 2022	Sports Tournament Expenses - Local	01	63463.00
02	23 rd January 2022	Athletes awareness program	02	31470.00
03	From February 2022	National pool maintenance	03	15870.00
03				
Total				110803.00
9. The below documents must attached with this form to claim the Annual grant:				
<ul style="list-style-type: none"> i. Covering letter from the Federation requesting the Annual Grant signed by President / Secretary ii. Annual Report / Activity Report for the year previous year iii. Activity Calendar for the year requesting year iv. Certified copies of the confirmation of the membership payment to the International Federations for the requesting year v. Audited Accounts for the requesting year or very previous year vi. Supporting document for the utilization of previous year grant vii. Any other supporting documents, if any. 				
Signed by :				
 ----- President / Secretary (Name and Signature)		 ----- Treasurer (Name and Signature)		
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Date : 26th Dec 2022</p> </div> <div style="width: 45%;"> <p>NF Stamp :</p> </div> </div>				



ok d



5.2 Cheque No. 537768

NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V / NO :	290
NAME & ADDRESS OF THE PAYEE		Fe-Sri Lanka Golf Union.		DATE :	19/04/2023
CHEQUE DRAWN IN FAVOUR OF		Sri Lanka Golf Union.		BANK :	PB
				CHQ NO :	537768
DESCRIPTION			A/C Code	Amount	
Annul Grant for the year of 2022			5100	200,000.00	
Amounts in Word: **Two Hundred Thousand Only**				200,000.00	
<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>A.M. Pradeep Kumara</u>			Date & Signature : <u>10/07/23</u>		
ID No: <u>88/1452910V</u>					



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA

ANNUAL GRANT CHECK LIST

Federation request by : Sri Lanka Golf

Grant Year : 2022

Following documents should be provided to NOC in order to release annual grant for each year
With the authorized signatures.

- | | |
|---|-------------------------------------|
| 1. Covering Letter requesting Annual Grant | <input checked="" type="checkbox"/> |
| 2. Annual Report/ Activity | <input type="checkbox"/> |
| 3. Event Calendar | <input checked="" type="checkbox"/> |
| 4. Receipt and invoice for the membership payment to the International federation | <input type="checkbox"/> |
| 5. Audited Accounts | <input checked="" type="checkbox"/> |

.....
Prepared By



.....
Checked By

Annual Grant Claim Form for the year 2022

Requesting year :	2022			
Has you received the previous year Grant	Yes			
1. How the previous year, 2021, grant was utilized (please provide in detail)				
Grant was utilized for preparation players for the overseas tournaments.				
2. What are the outcomes of the above (please attach supporting documents)				
Players trained at difference locations to improve their Golfing skills.				
3. Who are the benefited personnel from No. 1				
No. of athletes benefitted :	male 01	female 01	- Total 02	
No. of officials benefitted :	coaches -	male 01.	- Total 01	
4. How are you planning to utilize the requesting year (2022) grant				
To preparation/Train players for overseas tournaments				
5. Why did you decide to use the grant on the above said No. 4				
We have to spend a lot of funds to train Players.				
6. What are the outcome for No. 4				
Players had participated for APGC tournament with good confidence.				
7. Who are the personnel benefitting from No. 4				
No. of athletes benefitted :	male 02	female 01	- Total 03.	
No. of officials benefitted :	coaches - male 01	female	- Total 01	
8. Utilization of previous year Grant (please attached the supporting documents / bill / invoices, etc)				
S/No.	Date	Description (For what, whom, how many, where, etc)	Bill / Invoice No	Amount
01	22.09.2021	Room Charges at VGCR	2089	42,000.00
02	22.09.2021	Room Charges at VGCR	2090	42,000.00
03	22.09.2021	Room Charges at VGCR	2088	42,000.00
04	22.09.2021	Meals	2088	10,500.00
05	16.09.2021- 22.09.2021	Other expenses – Travelling/Coach fee/		65,000.00
Total				201,500.00
9. The below documents must attach with this form to claim the Annual grant:				



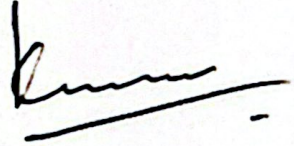
Annual Grant Claim Form for the year 2022

- i. Covering letter from the Federation requesting the Annual Grant signed by President / Secretary
- ii. Annual Report / Activity Report for the year previous year
- iii. Activity Calendar for the year requesting year
- iv. Certified copies of the confirmation of the membership payment to the International Federations for the requesting year
- v. Audited Accounts for the requesting year or very previous year
- vi. Supporting document for the utilization of previous year grant
- vii. Any other supporting documents, if any.

Signed by :



Michael Perera Magala
President of SLG



G.M. Sudath Kumar
Hon. Treasurer

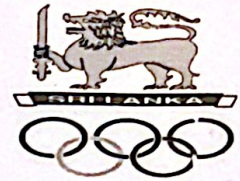


Date : 30.03.2023

NF Stamp : _____



ckd



5.3 Cheque No.537769

NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V/NO :	291
NAME & ADDRESS OF THE PAYEE		Fe-Sri Lanka Basketball Federation		DATE :	19/04/2023
CHEQUE DRAWN IN FAVOUR OF		Sri Lanka Basketball Federation		BANK :	PB
				CHQ NO :	537769
DESCRIPTION			A/C Code	Amount	
Annul Grant for the year of 2022			5100	200,000.00	
Amounts in Word: **Two Hundred Thousand Only**				200,000.00	
<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 ofonly					
Name : <u>CHANDANA LYN ANDRE</u>					
ID No: <u>67774592V</u>					
Date & Signature <u>22/05/2023</u>					



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA

ANNUAL GRANT CHECK LIST

Federation request by : Sri Lanka Basketball Federation.
Grant Year : 2022

Following documents should be provided to NOC in order to release annual grant for each year
With the authorized signatures.

- | | |
|---|-------------------------------------|
| 1. Covering Letter requesting Annual Grant | <input checked="" type="checkbox"/> |
| 2. Annual Report/ Activity | <input checked="" type="checkbox"/> |
| 3. Event Calendar | <input checked="" type="checkbox"/> |
| 4. Receipt and invoice for the membership payment to the International federation | <input checked="" type="checkbox"/> |
| 5. Audited Accounts | <input checked="" type="checkbox"/> |




*documents.
soft copy is
with Yenerz.*

Mr
.....
Prepared By

SB
.....
Checked By



Annual Grant Claim Form for the year 2022

No. of athletes benefitted : male female - Total				
No. of officials benefitted : coaches - male female - Total				
Referees - male female - Total				
Other - (kindly specify)				
Full Membership - male female - Total 5000 +				
8. Utilization of previous year Grant (please attached the supporting documents / bill / invoices, etc)				
S/No.	Date	Description (For what, whom, how many, where, etc)	Bill / Invoice No	Amount
	30/3/2023	Annual Membership Fee – FIBA Asia	DTNP230087032227CRE001 Inv No: 2022-FIBA-802997	690.00 CHF
	30/3/2023	Annual Member fee FIBA REGIONAL OFFICE-ASIA	DTNP230087032232CRE001	1000.00 USD
Total				
9. The below documents must attached with this form to claim the Annual grant:				
<ul style="list-style-type: none"> i. Covering letter from the Federation requesting the Annual Grant signed by President / Secretary ii. Annual Report / Activity Report for the year previous year iii. Activity Calendar for the year requesting year iv. Certified copies of the confirmation of the membership payment to the International Federations for the requesting year v. Audited Accounts for the requesting year or very previous year vi. Supporting document for the utilization of previous year grant vii. Any other supporting documents, if any. 				
Signed by :				
				
<hr style="border-top: 1px dashed black;"/> President / Secretary (Name and Signature)		<hr style="border-top: 1px dashed black;"/> Treasurer (Name and Signature)		
Date : 30 th Mar 2023		NF Stamp : 		

Annual Grant Claim Form for the year 2022

Requesting year :	2022	
Has you received the previous year Grant	Yes /No	If not, please provide the reason. N/A.....
1. How the previous year, 2021, grant was utilized (please provide in detail)		
<p>FIBA Asia Annual Membership Fee USD 500.00 and FIBA annual commissioner and referees licensing fee CHF50 each (invoice is for 3 years from 2021 -2023). The payment was postponed due to the then economic conditions prevailed in the country. This was paid along with 2022 dues.</p>		
2. What are the outcomes of the above (please attach supporting documents)		
Continue the membership with FIBA -Asia and continue the FIBA license of commissioners and referees.		
3. Who are the benefited personnel from No. 1		
<p>No. of athletes benefitted : male female - Total</p> <p>No. of officials benefitted : coaches - male female - Total</p> <p style="padding-left: 150px;">Referees - male 2 female - Total 2</p> <p>Other - (kindly specify)</p> <p style="padding-left: 150px;">Full SLBF Membership - male female - Total 5,000 +</p>		
4. How are you planning to utilize the requesting year (2022) grant		
FIBA Asia Annual Membership Fee USD 500.00 & FIBA annual Commissioner & Referees fee CHF 50 each ((invoice is for 3 years from 2021 -2023). Payment was already paid.		
5. Why did you decide to use the grant on the above said No. 4		
The grand could be benefitted to majority of the stakeholders.		
6. What are the outcome for No. 4		
Extended the membership with FIBA and FIBA Regional Office -Asia.		
7. Who are the personnel benefitting from No. 4		





5.4 Cheque No.551476

NATIONAL OLYMPIC COMMITTEE OF SRI LANKA		PAYMENT VOUCHER		V /NO :	898
NAME & ADDRESS OF THE PAYEE		Fe - Roller Skating Association of SL		DATE :	21/12/2023
CHEQUE DRWAN IN FAVOUR OF		National Roller Skating Association of Sri Lanka		BANK :	PB
				CHQ NO :	900
DESCRIPTION			A/C Code	Amount	
551476 - Release - Annul Grant - 2023			9533	300,000.00	
Amounts in Word: **Three Hundred Thousand Only**				300,000.00	
<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>K. Chandana</u>				Date & Signature : 04/10/2023	
ID No: <u>740.520.288.v</u>				Date & Signature	



NATIONAL OLYMPIC COMMITTEE OF SRI LANKA

ANNUAL GRANT CHECK LIST

Federation request by : Sri Lanka National Roller Skating Association
Grant Year : 2023

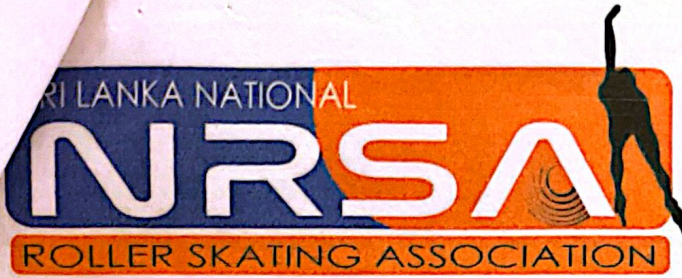
Following documents should be provided to NOC in order to release annual grant for each year
With the authorized signatures.

- | | |
|---|-------------------------------------|
| 1. Covering Letter requesting Annual Grant | <input checked="" type="checkbox"/> |
| 2. Annual Report/ Activity | <input type="checkbox"/> |
| 3. Event Calendar | <input checked="" type="checkbox"/> |
| 4. Receipt and invoice for the membership payment to the International federation | <input type="checkbox"/> |
| 5. Audited Accounts | <input type="checkbox"/> |

.....
Prepared By

.....
Checked By





#77/8, R.T.S. Road, Mahabuthgamuwa,
Angoda, Sri Lanka.

Tel:+94 11 (2) 567 620

Fax:+94 11 (2) 567 620

Mob: +94 71 444 6243 / +94 778 503315

E-mail: rollerskatingsrilanka@gmail.com

10th March 2023

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

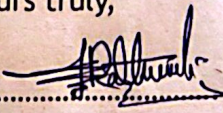
Dear Sir,

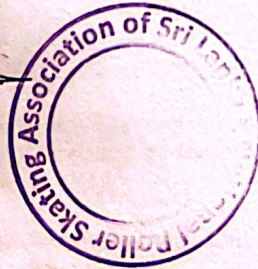
REGARDING THE ANNUAL PAYMENT.

As the annual membership fees of the International Roller Skating Federation (World Skate) are to be paid, I kindly request that the annual contribution amount (Rs.300, 000/=) be given to our association as well.

Necessary documents are attached herewith.

Thank You,
Yours truly,


.....
K.D.N.R.Perera
General Secretary
N.R.S.A



President

Sumith Edirisinghe
Senior D.I.G. (Retired)
83/9, Buthgamuwa Road,
Kalapaluwawa,
Rajagiriya,
Sri Lanka.

Secretary

K.D.N.R. Perera
77/8, R.T.S. Road,
Mahabuthgamuwa,
Angoda.
Sri Lanka.

Treasurer

Aruna Wasantha Lal
77/8, R.T.S. Road,
Mahabuthgamuwa,
Angoda.
Sri Lanka.

Gmail

Neel Perera <rollerskatingsrilanka@gmail.com>

3 World Skate Affiliation fees and Annual Form

Messages

World Skate Secretariat <secretariat@worldskate.org>
Reply-To: World Skate Secretariat <secretariat@worldskate.org>
SRI LANKA PRES 2 <rollerskatingsrilanka@gmail.com>

Tue, Jan 31, 2023 at 9:07 PM

Dear All,

Please find below the information to proceed with the payment of the yearly affiliation fee for the year 2023. A unique membership fee of 1.000 USD will have to be paid to World Skate regardless of the number of disciplines carried out. This fee will encompass both international and continental membership.

Payments shall be made in USD to the following account:

Beneficiary	WORLD SKATE
Bank	UBS Lausanne
Address	Place Saint-François, 16, 1003 Lausanne, Switzerland
Account n.	0243-186105.61M
IBAN	CH580024324318610561M
BIC	UBSWCHZH80A

The reason for payment shall be marked: your country + NF23. Please note that no bank charges shall be applied to World Skate.

You will also have to submit:

- 2023_worldskate_annual_form.pdf: the file with all the info about your Federation that shall be sent duly filled out to secretariat@worldskate.org, administration@worldskate.org, and platform@worldskate.org. The file works best with Acrobat Reader but can be filled out with any default software you have. You can download Acrobat Reader at <http://get.adobe.com/it/reader/>
- Any document of recognition of your NOC or relevant Sports Authority, if available.

The above is vital for the work we are carrying out relating to the Olympics, the World Skate Games, the World Skate Championships, World Skate Academy, and all the other projects World Skate is working on, **so the submission of these documents will be mandatory for all NFs.**

We kindly remind those of you who have already sent the payment of their affiliation fee to send us the documents in the attachment duly filled out anyway.

We are looking forward to receiving your reply including the file duly filled out and the proof of payment of the affiliation fee by March 31st, 2023.

Should you need any clarification, the World Skate Secretariat is at your disposal.

Best regards,

Roberto Marotta
Secretary General



NATIONAL ROLLER SCATION ASSOCIATION

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31 DECEMBER 2021

Year ended 31 December

	2,021	2020
INCOME		
Grant income	450,000.00	200,000.00
Event income	270,500.00	3,000.00
	720,500.00	203,000.00
Less Expenses		
Event expenditure	710,662.50	-
Membership fees	5,000.00	-
Depereciation	11,022.00	11,022.00
Audit Fees	9,500.00	9,500.00
Bank Charges	500.00	375.00
C ovid 19 Paymenta (for coaches)	10,000.00	135,000.00
Book Keeping Charges	5,000.00	10,000.00
Auditor Genaral fees	4,356.00	
	756,040.50	165,897.00
(surplus/(deficit for the year)	(35,540.50)	37,103.00

The accounting policies and notes to the accounts form an integral part of these Financial Statements.



NATIONAL ROLLER SCATION ASSOCIATION

Balance sheet

As at 31st December 2021

	Notes	As at 31st December 2021	
		2021 IKR	2020
Assets			
Non Current Assests			
Property, Plant, and Equipments	4	17,922.00	28,944.00
		<u>17,922.00</u>	<u>28,944.00</u>
Currents assets			
Cash and Cash equlants	5	102,996.50	123,015.00
		<u>120,918.50</u>	<u>151,959.00</u>
Total Assests			
Equity and Liabilities			
Equity			
Accumilated fund		(72,081.50)	(36,541.00)
Total Equity		<u>(72,081.50)</u>	<u>(36,541.00)</u>
Liabilities			
currenty liabilities			
Accrued expensus	6	24,000.00	19,500.00
Other payerbles	7	169,000	169,000.00
Total Liabilities		<u>193,000.00</u>	<u>188,500.00</u>
Total Equity and Liabilities		<u>120,918.50</u>	<u>151,959.00</u>

The counting policies and notes to the accounts form an internal part of these financial statements.

signed on behalf of the Association by the office beares who are responsible for the preparation and presentation of these Financial Statements.

President

Secretary

Treasurer

07/02/2022
Date

National Roller Skating Association

(Signatures)
President Secretary Treasurer



NATIONAL ROLLER SCATION ASSOCIATION

CASH FLOW STATEMENT

As at 31st December 2021

	Notes	As at 31st December 2021	
		2021 IKR	2020 IKR
Operating Activities			
Surplus / (Deficit) for the Year		(35540.5)	37,103.00
Adjustments			
Depreciation		11,022.00	11,022.00
Net Changes in Working Capital :			
Increase / (Decrease) in payables			
Net Cash Flow from Operating Activities		(24518.50)	48,125.00
Investment Activities			
Purchase of PPE			
Net Cash Flow from Investment Activities			
Net Increase / (Decrease) in Cash and Cash Equivalents		(20018.5)	58,124.95
Cash & Cash Equivalents as at Beginning of the Year		123,014.50	64,890.00
Cash & Cash Equivalents as at End of the Year		102,996.50	123,890.00

The Accounting Policies and notes to the accounts form an integral part of these Financial Statements.



National roller skating association of Sri Lanka

Note to the financial statement

(All amount are showed in Sri Lanka rupees unless otherwise stated)

1 General accounting policies

The financial statement are prepared under the historical cost convention in accordance with the Sri Lanka accounting standard for small and medium sized entities (SLFRS For smes)

1.2 principal activities and nature of operation

During the financial period under consideration principal activity of the federation was operating as the official representative under Ministry of sports for promoting the sport ROLLER SKATING the registered office of the company is located at No .77/8, RTS Road Mahabuthgamuwa Mulleriyawa New Town,

2 Contingent Liabilities

There were no material contingent liabilities outstanding as at the balance sheet date.

3 Events after reporting period

No enets have occurred since the balance sheet date which would require adjustments to or disclose in the financial statements

4 Property plant and equipment's

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives using the straight line method the following annual rates are used for the depreciation. Plant and machinery 20%



NATIONAL ROLLER SCATION ASSOCIATION

Note to the Financial Statements

Gen. Equity

	<u>As at 31 st December</u> <u>2021</u>	<u>As at 31 st Decce</u> <u>2020</u>
Accumulated Fund		
Balance as at Bigining of the Year	'(36541)	(73644)
Exces /Shortage of income expenditure.	'(35540.5)	'73103
Balance as at End of the year,	'(72081.5)	'(36541)



NATIONAL ROLLER SCATION ASSOCIATION
NOTE TO THE FINANCIAL STATEMENTS

	<u>As at 31st December</u> 2021 LKR	<u>As at 31st Decem</u> 2020 LKR
Note 5		
Cash & Cash Equivalents		
Bank of Ceylon	102,980.54	121,336.5
Cash in Hnds	15.96	1,678.4
	<u>102,996.50</u>	<u>123,014.9</u>
Note 6		
Accrved expensus		
Audit fee	19,000.00	9,500.0
Book keeping charges	5,000.00	10,000.0
	<u>24,000.00</u>	<u>19,500.0</u>
other payables		
Nr. Neel Perera	69,000.00	69,000.0
Note 7 Mr. Wijesinghe	100,000.00	100,000.0
	<u>169,000.00</u>	<u>169,000.0</u>





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 2023

This letter is provided in connection with the forensic investigation conducted by Moore Consulting (Pvt) Ltd for the National Olympic Committee of Sri Lanka (the "Committee") for the financial year 01st January 2023 to 31st December 2023. We hereby provide the following representations:

1. Availability of following Payment Vouchers and Supporting Documents

Activity Name	Date	Description	Amount (LKR)	Executive Board/ General Managers' Response
9830.67 · The Pink Volleyball- Gender Equ	7/23/2023	Salary & Wages 2023 June	11,176.34	The list of missing documents were given by the Forensic Audit team with only 1 day to retrace documents. Therefore, none of the supporting documents could be retraced during the FA team's review period.
9830.67 · The Pink Volleyball- Gender Equ	12/31/2023	Balance Payment for Pink Volleyball Project	292,900.00	
9830.56 · Sport Admi.Course Biudnuwewa 23	4/5/2023	Salary & Wages 2023 April	15,940.03	
9830.57 · OVEP Sabaragama Uni 2023	8/23/2023	Salary & Wages 2023 Aug	18,669.99	
98519 · Olympic Scholarship Peris 2024	12/31/2023	Olympic Scholarship for Athlete 2024 - Paris 2024 - SEP- DEC - 2023 (1150\$*4*323.92)	1,490,032.00	



98519 · Olympic Scholarship Peris 2024	12/31/2023	Olympic Scholarship for Athlete 2024 - Paris 2024 - SEP- DEC - 2023 (1000\$*4*323.92)	1,295,680.00
98519 · Olympic Scholarship Peris 2024	12/31/2023	Olympic Scholarship for Athlete 2024 - Paris 2024 - SEP- DEC - 2023 (850\$*4*323.92)	1,101,328.00
98519 · Olympic Scholarship Peris 2024	12/31/2023	Olympic Scholarship for Athlete 2024 - Paris 2024 - SEP- DEC - 2023 (500\$*4*323.92)	647,840.00
98519 · Olympic Scholarship Peris 2024	12/31/2023	Olympic Scholarship for Athlete 2024 - Paris 2024 - SEP- DEC - 2023 (500\$*4*323.92)	647,840.00
98519 · Olympic Scholarship Peris 2024	12/31/2023	Olympic Scholarship for Athlete 2024 - Paris 2024 - SEP- DEC - 2023 (1000\$*4*323.92)	1,295,680.00
9830.53 · strategic Planing Development	1/24/2023	537599 - Refreshment - Strategic Plan Metting held on 24th January 2023	50,737.00
9830.53 · strategic Planing Development	1/24/2023	Purchase Refreshment - for Strategic Planing Metting held 23rd January 2023	5,850.00
9830.53 · strategic Planing Development	2/23/2023	Salary & Wages 2023 February	4,341.97
9830.53 · strategic Planing Development	3/2/2023	Hotel Accommodation Charges - Pro. Bayle & Mr. Gobinath Sivaraj - Visit Nuwara aliya	80,896.04
9830.53 · strategic Planing Development	12/31/2023	Final Payment Amount for Strategic Plan Developoment	474,040.00
9830.54 · FUN RUN Programme 2023	2/16/2023	Fuel Charges - for the Period of 02.02.2023 - 14.02.2023	48,501.00
9830.54 · FUN RUN Programme 2023	2/23/2023	Salary & Wages 2023 February	41,231.80
9830.54 · FUN RUN Programme 2023	3/23/2023	FUN RUN OVER TIME	249,625.00
98515 · 19th Asian Games, China 2022	8/31/2023	Lapel use for 19th Asian games 2022 - 608No's * 350	212,800.00



98515 · 19th Asian Games, China 2022	8/31/2023	Lapel use for 19th Asian games 2022 - 2238 No's * 475	1,063,050.00
98515 · 19th Asian Games, China 2022	10/31/2023	Salary & Wages 2023 Oct	40,752.00
98515 · 19th Asian Games, China 2022	11/22/2023	Salary & Wages 2023 nOV	6,962.31
98515 · 19th Asian Games, China 2022	11/28/2023	74. Advance Settlement of Charuni Dissanayake - 19th Asian Games 2022	929,897.80
98515 · 19th Asian Games, China 2022	12/21/2023	Salary & Wages 2023 Dec	5,093.48
98515 · 19th Asian Games, China 2022	12/31/2023	Asian Game final fund	1,166,522.00
98515 · 19th Asian Games, China 2022	12/31/2023		1,573,500.00
98515 · 19th Asian Games, China 2022	12/31/2023		1,109,406.00
9830.26 · Athelete Forum	12/11/2023	Refreshment Purchase for Staff Working for Athelete Commission Programme held on 11th Dec 2023	5,500.00
9830.26 · Athelete Forum	12/12/2023	Refreshment Purchase for Staff Working for Athelete Commission Programme held on 12th Dec 2023	5,300.00
9830.26 · Athelete Forum	12/13/2023	Refreshment Purchase for Staff Working for Athelete Commission Programme held on 12th Dec 2023	5,500.00
9830.26 · Athelete Forum	12/14/2023	Refreshment Purchase for Staff Working for Athelete Commission Programme held on 14th Dec 2023	5,500.00
9830.26 · Athelete Forum	12/19/2023	Purchase - Note Books with gold foiled NOC Logo - 50 No's - Athelete Commission Work Shop	43,500.00
9830.26 · Athelete Forum	12/19/2023	Auditorium Booking Charges - 19th & 20th December 2024 - Athele Forum	45,000.00
9830.26 · Athelete Forum	12/31/2023	Payment for Supporting Staff Payment for Athelete Forum	64,500.00



9830.26 · Athlete Forum	12/31/2023	Purchase - Stationers for Athlete Forum	13,700.00
9830.24 · Athlete365 Career+ Workshop	10/31/2023	Drinking Water Charges 4 bottles	1,288.00
9830.26 · Athlete Forum	12/31/2023	Local Travelling Charges - Period of 15.12.2023 - 31.12.2023	12,391.00
9830.59 · Sport Administrator Course 2023	12/31/2023	Local Travelling Charges - Period of 15.12.2023 - 31.12.2023	17,301.00
9830.61 · Adv. Sport Man.Course 2023/2024 9830.61 · Adv. Sport Man.Cou2023/2024	11/22/2023	Salary & Wages 2023 nOV	12,804.58
9830.61 · Adv. Sport Man.Course 2023/2024	12/31/2023	Lecture fee & Supporting Staff Payment - 9th Advance Sport Management Course fee 2023	142,890.00
9830.61 · Adv. Sport Man.Course 2023/2024	12/31/2023	Over time Payable for Mr. Tuwan - 9th ASMC 2023	13,621.60
9830.59 · Sport Administrator Course 2023	12/31/2023	Lecture fee & Supporting Staff Payment - 3rd Sport Administrator Course 2023	244,725.00
9830.59 · Sport Administrator Course 2023	12/31/2023	Over time Payable for Mr. Tuwan - 3rd Sport Administrator Course 2023	12,658.10
9830.59 · Sport Administrator Course 2023	12/31/2023	Transfer to Ms. hiruni's Telephone Charges for 3rd Administrator Course 2023	903.00
9830.59 · Sport Administrator Course 2023	7/23/2023	Salary & Wages 2023 June	5,736.79
9830.59 · Sport Administrator Course 2023	9/26/2023	Salary & Wages 2023 Sep	5,001.15
9830.59 · Sport Administrator Course 2023	5/31/2023	Hiruni' s telephone bill excess value is cahrged to the course	1,193.53
Total value of the non-available payment vouchers			14,539,306.51



2. Payment Vouchers relevant to Payments Done to Federations and Supporting Documents.

Federation Name	Missing Voucher Amount (LKR)	Executive Board/ General Managers' Response
Modern Pentathlon Federation	200,000	The list of missing documents were given by the Forensic Audit team with only 1 day to retrace documents. Therefore, none of the supporting documents could be retraced during the FA team's review period.
Sri Lanka Golf Union	200,000	
Sri Lankan Basketball Federation	200,000	
Roller Skating Association of Sri Lanka	300,000	
Total	900,000	

3. Payment Vouchers relevant to Payments Done to Olympic Scholarship Programme and Supporting Documents.

Description	Amount (Rs)	Executive Board/ General Managers' Response
Olympic Scholarship – Paris 2024 (USD 1,150 × 4 months × 323.92)	1,490,032.00	The list of missing documents were given by the Forensic Audit team with only 1 day to retrace documents. Therefore, none of the supporting documents could be retraced during the FA team's
Olympic Scholarship – Paris 2024 (USD 1,000 × 4 months × 323.92)	1,295,680.00	
Olympic Scholarship – Paris 2024 (USD 850 × 4 months × 323.92)	1,101,328.00	
Olympic Scholarship – Paris 2024 (USD 500 × 4 months × 323.92)	647,840.00	
Olympic Scholarship – Paris 2024 (USD 500 × 4 months × 323.92)	647,840.00	
Olympic Scholarship – Paris 2024 (USD 1,000 × 4 months × 323.92)	1,295,680.00	
Total	6,478,400.00	



(Handwritten mark)

4. Responses from Responsible Parties

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

Responsible Party	Executive Board/ General Manager comments regarding the responses
Mr. Suresh Subramaniam (President)	His detailed response is acknowledged and explanations provided are accepted.
Mr. Maxwell de Silva (Secretary General)	No response received.
Mr. Gamini Jayasinghe (Treasurer)	No response received.
Mr. Gayani Senevirathne (Accountant)	No response received.
Mr. Yuresh Madhuranga (Assistant Accountant)	No response received.

5. 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 2023	Provided directly by IOC and OCA

6. Bank Accounts Information

We confirm the banking details applicable during 2023 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



7. Executive Committee Composition - Year 2023


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

8. Cheque Signing Authority - Year 2023

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

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

Thank you.


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



නැ. කා. ලේ. | 2
 P.O.J.
 (44 G. S. M. 24 Orig. buff
 Dup. blank white S. T. & E.) 03/96

ලියාපදිංචි තැපැල් භාණ්ඩ කුලීතාන්විත
 பதிவு அஞ்சற் பொருள் பற்றுச்சீட்டு
REGISTERED POSTAL ARTICLE RECEIPT

1957

යවන්නාගේ නම හා ලිපිනය
 அனுப்புபவரின் பெயரும்
 முகவரியும்
 Name & Address of Sender

Mr./Mrs./Miss. **NOC SL.** මයා./මිය./මෙනවිය
 திரு./திருமதி/செல்வி

ලබන්නාගේ නම හා ලිපිනය
 முகவரியாளரின் பெயரும்
 முகவரியும்
 Name & Address of Addressee

Mr./Mrs./Miss. **List ①** මයා./මිය./මෙනවිය
 திரு./திருமதி/செல்வி

රක්ෂණ කළ මුදල
 காப்புறுதி செய்யப்பட்ட தொகை
 Insured for

රක්ෂණ ගාස්තුව
 காப்புறுதிக் கட்டணம்
 Insurance Fee

ලියාපදිංචි ගාස්තුව
 பதிவுக் கட்டணம்
 Registration Fee

රු./රු./Rs. ය./ය./Y. ඒ සඳහා මෙහි දක්වා ඇති ගාස්තුව ගෙවා ඇත.
 இது விடயமாக இங்கே குறிப்பிடப்பட்டுள்ள கட்டணம் செலுத்தப்பட்டுள்ளது./Upon which the following fees have been paid.

20/- 140/-

හාරගත් නිලධාරියාගේ අත්සන.
 பெற்றுக்கொள்ளும் அலுவலரின் கையொப்பம்.
 Receiving Officer's Signature.

2026
 04 10

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

නැ. කා. ලේ. | 2
 P.O.J.
 (44 G. S. M. 24 Orig. buff
 Dup. blank white S. T. & E.) 03/96

ලියාපදිංචි තැපැල් භාණ්ඩ කුලීතාන්විත
 பதிவு அஞ்சற் பொருள் பற்றுச்சீட்டு
REGISTERED POSTAL ARTICLE RECEIPT

8580
 8581

යවන්නාගේ නම හා ලිපිනය
 அனுப்புபவரின் பெயரும்
 முகவரியும்
 Name & Address of Sender

Mr./Mrs./Miss. **NOC SL.** මයා./මිය./මෙනවිය
 திரு./திருமதி/செல்வி

ලබන්නාගේ නම හා ලිපිනය
 முகவரியாளரின் பெயரும்
 முகவரியும்
 Name & Address of Addressee

Mr./Mrs./Miss. **List ②** මයා./මිය./මෙනවිය
 திரு./திருமதி/செல்வி

රක්ෂණ කළ මුදල
 காப்புறுதி செய்யப்பட்ட தொகை
 Insured for

රක්ෂණ ගාස්තුව
 காப்புறுதிக் கட்டணம்
 Insurance Fee

ලියාපදිංචි ගාස්තුව
 பதிவுக் கட்டணம்
 Registration Fee

රු./රු./Rs. ය./ය./Y. ඒ සඳහා මෙහි දක්වා ඇති ගාස්තුව ගෙවා ඇත.
 இது விடயமாக இங்கே குறிப்பிடப்பட்டுள்ள கட்டணம் செலுத்தப்பட்டுள்ளது./Upon which the following fees have been paid.

280L

හාරගත් නිලධාරියාගේ අත්සන.
 பெற்றுக்கொள்ளும் அலுவலரின் கையொப்பம்.
 Receiving Officer's Signature.

2026
 04 10

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

FROM:

National Olympic Committee of Sri Lanka,
Olympic House,
100/9F,
Independence Avenue,
Colombo 07

TO:

WITHIN COLOMBO

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



OUT OF COLOMBO:

1. Mr. Gamini Jayasinghe,
474/4, Mahanama Drive,
Kotte Road, Pitakotte,
Kotte.
2. Ms. Gayani Senevirathne,
06, Lakshmi,
Katugasthara,
Gampaha.

8580
8581





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

09th 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 2023

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 2023 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 2023, in relation to the attached final draft forensic audit report for 2023.

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

09th 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 2023

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 2023 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 2023, in relation to the attached final draft forensic audit report for 2023.

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

09th 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 2023

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 2023 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 2023, 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 2023.

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 HAND

09th 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 2023

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.

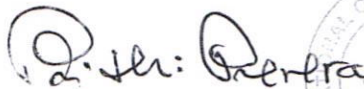
The auditors have now completed their detailed examination of the financial year 2023 and have submitted the final draft of their report for this period (**copy attached**).

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 2023, in relation to the attached final draft forensic audit report for 2023.

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




12/04/26
5:35 PM



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

09th 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 2023

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 2023 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 2023, in relation to the attached final draft forensic audit report for 2023.

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

mm
10/04/2026
10.47 am.



Annexure 08

Documentation Gaps — Forensic Investigation FY 2023

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 2023. 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 18th February 2025.

No.	Documentation Gap	Moore Investigation	Auditor General's Report
1	Procurement Guidelines <i>Not made available a procurement guideline for the year 2023</i>	X	—
2	Complete List of Activity Expenses for 2023 <i>Not provided; investigation limited to GL information only — completeness of funds could not be confirmed.</i>	X	—
3	Budgets for 2023 <i>No approved budget was made available to us during the review.</i>	X	—
4	Payment Vouchers — Missing from files (multiple transactions) <i>Significant deficiencies in supporting documents limiting verification of transactions totalling LKR 14,539,306.51 (7.35% of total fund utilization).</i>	X	—
5	Donor Policies, financial Policies and Guidelines <i>Not made available approved policies or guidelines, review is limited to GL records and available supporting documents only</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.

mmu



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.

Mnu



ප්‍රශ්නය - Sectory ට තිබියදී cheque signing power එක?

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

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

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

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

පිළිතුර - කොහොමත් vice president cheque sign කරන්නේ නෑ.

ප්‍රශ්නය - Vice president approve කරන ඒවා කවුද sign කරන්නේ?

පිළිතුර - ඒ කියන්නේ?

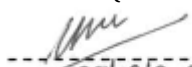
ප්‍රශ්නය - ඒ කියන්නේ vice president approver විදිහට ඉන්නවා නම් check එක sign කරන්නේ ?

පිළිතුර - President හෝ secretary දෙන්නගෙන් එක්කෙනෙක්.

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

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

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



25/03/2026

ජේ.යූ. මධුරංග

