



2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙලේ සත්කාරකත්වය ශ්‍රී ලංකාවට
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01. විධායක සාරාංශය

2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙලේ සත්කාරකත්වය ශ්‍රී ලංකාවට ලබාගැනීම සඳහා 2010 වර්ෂයේදී ක්‍රීඩා අමාත්‍යාංශය විසින් කටයුතු කර තිබුණි. මේ සඳහා අවශ්‍ය කටයුතු මෙහෙයවීම, ක්‍රියාත්මක කිරීම හා ප්‍රසම්පාදන ක්‍රියාවලියේ ලංසු ඉදිරිපත් කිරීමේ කටයුතු සඳහා සීඩබ්ලිව්පී 2018 (පෞද්ගලික) නමින් රාජ්‍ය සමාගමක් සංස්ථාපනය කර තිබුණි. එම සමාගමේ කොටස් ප්‍රාග්ධනයෙන් සියයට 51 ක් රජය සහ සියයට 49 ක් රාජ්‍ය ආයතනවලින් දැරීමට අපේක්ෂා කර තිබුණි. ඒ අනුව ආරම්භක ප්‍රාග්ධනයෙන් රුපියල් මිලියන 110 ක මුදලක් ක්‍රීඩා අමාත්‍යාංශයෙන් හා මහාභාණ්ඩාගාරයෙන්ද, රුපියල් මිලියන 18 ක් ශ්‍රී ලංකා අපනයන සංවර්ධන මණ්ඩලයෙන් හා ශ්‍රී ලංකා ටෙලිකොම් සමාගමෙන්ද සපයා දී තිබුණි. ඊට අතිරේකව පෞද්ගලික ආයතන හා පුද්ගලයන්ගෙන්ද මුදල් පරිත්‍යාග ලබාගැනීමට කටයුතු කර තිබුණි. මෙලෙස රු.මිලියන 689.9 ක අරමුදල් රැස්කර සමාගම පිහිටුවනු ලැබූ ද ක්‍රීඩා උළෙලේ සත්කාරකත්වය ශ්‍රී ලංකාවට ලබාගැනීමට නොහැකි විය. තවද එලෙස සම්පාදිත මුදල නිසි මූල්‍ය පාලනයකින් හා විනිවිදභාවයකින් තොරව වියදම් කර ඇති බවත්, සමාගමේ පාලන කටයුතු අදාළ නීතිරීති වලට අනුකූලව සිදුකර නොමැති බවත්, පොත්පත් වාර්තා, පනත් හා විවිධ ලිපිගොනු ලේඛන පරීක්ෂා කිරීමේදී හා සම්මුඛ සකවිණි හා ප්‍රකාශ පරීක්ෂා කිරීමේදී හඳුනාගැනීමට හැකි විය. ඒ අනුව 2010 වර්ෂයේ සමාගම පිහිටුවීමට අදාළ නීතිමය ප්‍රතිපාදන පරීක්ෂා කිරීමද, 2013 මැයි 31 දින දක්වා සමාගමට ලැබුණු පරිත්‍යාග හා දරා ඇති වියදම් ද සමාගමෙහි ගිණුම් ඉදිරිපත් කිරීම මෙන්ම ඇවර කිරීමට අදාළ තොරතුරුද පරීක්ෂා කරන ලදී. ඒ අනුව සමාගම සංස්ථාපනය කිරීමේ කටයුතු අමාත්‍ය මණ්ඩල තීරණ වලට පටහැනි ලෙස සිදු කිරීමත්, රාජ්‍ය අංශයේ කොටස් ප්‍රාග්ධනය සඳහා නීත්‍යානුකූලව කොටස් සහතික නිකුත් නොකිරීමත්, ලංසු සකස් කිරීම සඳහා උපදේශක සමාගම තෝරාගැනීමත් ගිවිසුම්ගත වීම හා උපදේශකයන් තෝරාගැනීමත් සිදු කිරීමේදී ප්‍රසම්පාදන මාර්ගෝපදේශකයන්ගෙන් බැහැරව කටයුතු කර තිබුණු බවට නිරීක්ෂණය විය. තවද අපනයන සංවර්ධන මණ්ඩලය එහි අරමුණු වලින් පරිබාහිරව මෙම සමාගමෙහි මුදල් ආයෝජනය කර තිබීමත්, සමාගම නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන ගොස් නොතිබීමත්, අදාළ සත්කාරකත්වය ලබාගැනීමට නොහැකි වීමෙන් පසුවද සමාගම පනත ප්‍රකාරව මෙම සමාගමෙහි ඇවර කටයුතු සිදු නොකිරීමත්, නිසි මූල්‍ය පාලනයකින් තොරව පෞද්ගලික පාර්ශ්වයන්ගෙන් අරමුදල් රැස්කිරීමත් සිදුකර ඇති බවද හෙළිදරව් විය.

මෙවැනි රාජ්‍ය සමාගම් අදාළ අමාත්‍යාංශයේ හා භාණ්ඩාගාරයේ නිසි අධීක්ෂණයක් යටතේ පැවතිය යුතු බවත්, අමාත්‍ය මණ්ඩලයට නිවැරදි තීරණ ගැනීම සඳහා අවශ්‍ය නිවැරදි තොරතුරු කල්වේලා ඇතිව ලබාදීමට කටයුතු කිරීමත්, රාජ්‍ය සමාගම්වල කාර්යයන් ඉටුකිරීමේදී මුදලට අගය සංකල්පය රැකෙන පරිදි මූල්‍ය කටයුතු මෙහෙයවීමත්, අදාළ නීතිරීති , වක්‍රලේඛ ප්‍රකාරව කටයුතු කළ යුතු වීමත් අවශ්‍ය බව හඳුනාගන්නා ලදී.

ඒ අනුව 2018 පොදු රාජ්‍ය ක්‍රීඩා උළෙලේ සත්කාරකත්වය ශ්‍රී ලංකාවට ලබාගැනීම සඳහා රැස්කරන ලද මුදල් කාර්යක්ෂමව හා ඵලදායී පරිදි උපයෝජනය නොකිරීම හේතුවෙන් මූල්‍යමය වශයෙන් රු.මිලියන 689.9 ක මූල්‍යමය අලාභයක් සිදුවී ඇති බව නිගමනය කෙරේ.

02. වාර්තාවේ පසුබිම හා ස්වභාවය

2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙලේ සත්කාරකත්වය ශ්‍රී ලංකාවට ලබාගැනීමේ අරමුණින් සිඩබ්ලිව්ස් 2018 (පෞද්ගලික) සමාගම නමින් රාජ්‍ය සමාගමක් සංස්ථාපනය කර එහි කටයුතු සඳහා රු.මි. 689.9 මුදලක් රැස්කර තිබුණි. නමුත් එම සත්කාරකත්වය ශ්‍රී ලංකාවට ලබාගැනීමට නොහැකි වීම මත සමාගම පිහිටුවීමේ හා අරමුදල් රැස්කිරීමේ අරමුණු ඉටු වී නොතිබුණි. තවද අරමුදල් නිසි පරිදි කළමනාකරනය නොකිරීම හේතුවෙන් මුදලට අගය සංකල්පය ආරක්ෂා වීම මෙන්ම නිසි මූල්‍ය විනය පාලනයක්ද සිදු වී නොමැති බව හඳුනාගැනීමට හැකි විය. එබැවින් මෙම තත්ත්වය පරීක්ෂා කිරීම සඳහා සිදුකරන විගණනයේදී හඳුනාගන්නා ලද තොරතුරු ඇතුළත් කර මෙම වාර්තාව සකස් කරන ලදී.

03. මෙම වාර්තාව පිළියෙල කිරීම සඳහා අනුගමනය කරන ලද ක්‍රමවේදයන්

3.1 පොත්පත් හා වාර්තා පරීක්ෂා කිරීම.

3.1.1 සමාගම් ලියාපදිංචියට අදාළව සමාගම් රෙජිස්ට්‍රාර් කාර්යාලයට ලබාදී ඇති ලිපි හා වාර්තා පරීක්ෂා කිරීම.

3.1.2 සමාගම් ලේකම් කාර්යාලයේ පවත්වාගෙන ගොස් තිබූ ලේඛන හා සමාගම් අධ්‍යක්ෂවරුන්ගේ අධ්‍යක්ෂ මණ්ඩල තීරණ පරීක්ෂා කිරීම.

3.1.3 ඉදිරිපත් කර තිබූ අමාත්‍ය මණ්ඩල සංදේශ හා ඊට අදාළ තීරණයන් පරීක්ෂා කිරීම.

3.1.4 සමාගමේ ජංගම ගිණුමට අදාළ බැංකු වාර්තා හා සමාගම වෙත මුදල් පරිත්‍යාග කිරීමට අදාළව පිළියෙල කර තිබූ රිසිට්පත් , බැංකු බැරපත් හා ඉදිරිපත් කර තිබූ ගෙවීම් ලෙජරය හා වවුචර්වල ඡායා පිටපත් පරීක්ෂා කිරීම.

3.1.5 ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ උපදේශකයන් තෝරාගැනීම පිළිබඳ අත්පොත හා මාර්ගෝපදේශ සංග්‍රහය හා ඊට අදාළ කාර්යයන්ට අනුකූල වීම.

3.1.6 2007 අංක 07 දරන සමාගම් පනත.

3.1.7 2010 අංක 10 දරන දේශීය ආදායම් පනත.

3.1.8 සමාගම ගනුදෙනු කළ රාජ්‍ය ආයතනවලට අදාළ ගනුදෙනු සම්බන්ධයෙන් ලිපිගොනු හා ලේඛන පරීක්ෂා කිරීම.

3.2 සමාගමේ හා බාහිර ආයතනවල නිලධාරීන් සමග සම්මුඛ සාකච්ඡා කිරීම.

04. විගණන විෂයපථය (Audit Scope)

2010 නොවැම්බර් 23 වන දින ලියාපදිංචි කරන ලද සිඩ්බ්ලිව්ස් 2018 (පෞද්ගලික) සමාගම පිහිටුවීමට අදාළ කරගනු ලැබූ නීතිමය ප්‍රතිපාදන සම්බන්ධව පරීක්ෂා කිරීම, 2010 නොවැම්බර් 23 දින සිට 2013 මැයි 31 දින දක්වා සමාගම විසින් දරා ඇති වියදම් සම්බන්ධව, සමාගම සඳහා යොදවන ලද ආරම්භක කොටස් ප්‍රාග්ධනය, මූල්‍ය පරිත්‍යාග සම්බන්ධව පරීක්ෂා කිරීම, සමාගම පිහිටුවීම, සමාගමේ ගිණුම් ඉදිරිපත් කිරීම හා සමාගම ඇවර කිරීම සම්බන්ධ අදාළ පසුබිම හා නීතිමය කරුණු සම්බන්ධ පරීක්ෂා කිරීම.

05. විෂය පථයේ සීමාවන් (Limitation)

5.1 විගණන අවස්ථාව වන විට සමාගමේ ප්‍රධාන ලියාපදිංචි කාර්යාලය වසා තිබීම හේතුවෙන් තොරතුරු ලබාගැනීම ගැටළු සහගත වීම.

5.2 සමාගම විගණනය සඳහා භාජනය කරන අවස්ථාව වන විට සමාගමේ සිදුකළ ගනුදෙනු අවසන් වී වසර 04 ක් පමණ ගතවී තිබීම නිසා ප්‍රමාණවත් ලිඛිත සාක්ෂි හා තෙවන පාර්ශ්වයේ සාක්ෂි සොයා ගැනීමට අපහසු වීම.

5.3 සමාගමේ වියදම් විදේශීය රටවලදී ණය කාඩ්පත් මගින් සිදුකර තිබීම හේතුවෙන් තෙවන පාර්ශ්වයේ සාක්ෂි ලබාගැනීමට නොහැකි වීම.

5.4 සමාගම සඳහා පෞද්ගලික පරිත්‍යාග සෘජුවම මුදලින් ලබාගැනීමත්, ඒවා බැංකුගත නොකර සෘජුවම මුදලින් වියදම් දැරීම සිදුකර තිබීමත් හේතුවෙන් ලැබුණු පරිත්‍යාග හා සිදුකළ වියදම් පිළිබඳ නිවැරදි තොරතුරු ලබාගැනීමේ අපහසුතාවය.

5.5 නිසි ලෙස නඩත්තු කළ මුදල් පොත ඉදිරිපත් නොකිරීම.

5.6 සමාගම දරා ඇති සමස්ථ වියදම රු.මිලියන 697 ක් වූ අතර (ඇමුණුම 01) එම වියදම්වලට අදාළ ගෙවීම් වවුචර් , මුදල් පොත්, අධ්‍යක්ෂ මණ්ඩල තීරණ, උපදේශකයන් තෝරාගැනීමේ කටයුතු හා ඊට අදාළ ලියවිලි ආදී සාක්ෂි විගණනයට ඉදිරිපත් නොකෙරුණු අතර, එම ලියකියවිලි මූල්‍ය අපරාධ විමර්ශන කොට්ඨාශය (FCID) වෙත ලබාදී ඇති බව සමාගමේ මූල්‍ය අධ්‍යක්ෂවරයා විගණනයට දන්වා තිබීම.

06. ක්‍රියාවලිය හැඳින්වීම

පහත සඳහන් ක්ෂේත්‍රයන් ක්‍රියාවලියේ දී හඳුනාගන්නා ලදී.

- 6.1 ක්‍රීඩා උළෙලේ සත්කාරකත්වය ලබාගැනීමට කටයුතු කිරීම.
- 6.2 සමාගම සංස්ථාපනය කිරීම හා මෙහෙයුම් ක්‍රියාත්මක කිරීම.
- 6.3 අපනයන සංවර්ධන මණ්ඩලය සමාගමෙහි මුදල් ආයෝජනය කිරීම
- 6.4 සිඩබ්ලිව්ස් 2018 (පෞද්ගලික) සමාගමක් බව තහවුරු කිරීම
- 6.5 ගිණුම් හා වාර්ෂික වාර්තා ඉදිරිපත් කිරීම.
- 6.6 සමාගමට පෞද්ගලික ආයතන හා පුද්ගලයින්ගෙන් ලද මුදල්
- 6.7 සමාගමේ කටයුතු නතර කිරීම.

07. ක්‍රියාවලිය

7.1 ක්‍රීඩා උළෙලේ සත්කාරකත්වය ලබාගැනීමට කටයුතු කිරීම

- 7.1.1 2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙල හම්බන්තොට පැවැත්වීමට සත්කාරකත්වය ලබාගැනීමේ අපේක්ෂාවෙන් එවකට ක්‍රීඩා විෂයභාර අමාත්‍යවරයා විසින් 2010 දෙසැම්බර් 16 දින අංක 2010/24 දරන අමාත්‍ය මණ්ඩල සංදේශය අමාත්‍ය මණ්ඩලය වෙත ඉදිරිපත් කර තිබුණි. (ඇමුණුම 02)
- 7.1.2 2018 වර්ෂයේදී පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙලේ සත්කාරකත්වය ශ්‍රී ලංකාවට ලබාගැනීම වෙනුවෙන් ක්‍රියා කිරීමට සැලසුම් කිරීම, අපේක්ෂකත්වය සඳහා වූ ලංසුව 2011 මැයි මාසය වන විට ඉදිරිපත් කළ යුතුවීම හේතුවෙන් එම ක්‍රියාවලිය පහසු කරලීම සඳහාත් අපේක්ෂකත්වය සම්බන්ධ කඩිනම් තීරණ ගැනීම සඳහාත් එවකට සිටි ක්‍රීඩා අමාත්‍යවරයා හා එවකට සිටි ශ්‍රී ලංකා මහ බැංකුවේ අධිපතිවරයාගේ සම සහාපතිත්වයෙන් සහ එවකට සිටි විදේශ රැකියා ප්‍රවර්ධන හා සුභසාධක අමාත්‍යවරයා , පාර්ලිමේන්තු මන්ත්‍රීවරයෙකු ඇතුළු රජයේ ජ්‍යෙෂ්ඨ නිලධාරීන් හා පුද්ගලික අංශයේ නියෝජිතයන්ගෙන් සමන්විත සාමාජිකයින් 34 දෙනෙකුගෙන් යුතු සංවිධායක කමිටුවක් පත්කර තිබුණි. (ඇමුණුම 03)

7.1.3 මෙම සංවිධායක කමිටුව විසින් පහත සඳහන් ප්‍රධාන ක්ෂේත්‍රයන් යටතේ වූ කාර්යයන් පිළිබඳව කඩිනමින් ක්‍රියාවට නැංවීම කළ යුතු යැයි තීරණය කර තිබුණි.

- සමායතන ව්‍යුහයක් සකස් කිරීම (රාජ්‍ය සමාගමක් පිහිටුවීම)
- අනුකමිටු පත්කිරීම.
- ලේකම් කාර්යාලයක් ආරම්භ කිරීම.
- ලංසු තැබීමේ ක්‍රියාවලියට සුදානම් වීම.
- එක්සත් රාජධානියේ ග්ලාස්ගෝ නුවර පැවැත්වෙන සමාලෝචන රැස්වීමට සහභාගි වීම.

7.1.4 2010 නොවැම්බර් 29 දින සිට 2010 දෙසැම්බර් 03 දක්වා කාලය තුළදී පැවැත්වූ එක්සත් රාජධානියේ ග්ලාස්ගෝ සමාලෝචන රැස්වීමට සහභාගි වීම සඳහා සාර්ථක උපදේශක සමාගමක් තෝරාගැනීම පිළිබඳ විධිවිධාන යෙදීමේ අවශ්‍යතාවයද සැලකිල්ලට ගෙන තිබුණි.

7.1.5 ඉහත පත්කරගෙන ඇති සංවිධායක කමිටුව 2010 නොවැම්බර් 24 දින පහත කරුණු අනුමත කර තිබුණි.

- මෙම කටයුතු මෙහෙයවීම සඳහා සමාගමක් පිහිටු වීම.
- ලංසු සකස් කිරීම සඳහා සුදුසු උපදේශක සමාගමක් තෝරාගැනීම.
- 2010 නොවැම්බර් මස 29 දින සිට 2010 දෙසැම්බර් 03 දින අතර ග්ලාස්ගෝ සමාලෝචන රැස්වීමට සහභාගි වීම.
- අනුකමිටුව විසින් ඉටුකර ඇති ප්‍රගතිය සලකා බැලීම.

7.1.6 ජාතික ක්‍රීඩා ප්‍රතිපත්තියක් සකස් කිරීමේ හා එය ක්‍රියාත්මක කිරීමේ ක්‍රියාවලිය පිළිබඳ සාකච්ඡා කිරීමට සංවිධායක කමිටුව 2010 දෙසැම්බර් 02 දින විශේෂ රැස්වීමක් පවත්වා තිබුණි.

7.1.7 ඒ අනුව යෝජනා කල පහත කටයුතු පිළිබඳව එම අමාත්‍ය මණ්ඩල සංදේශයේ 06 වගන්තිය යටතේ අමාත්‍ය මණ්ඩලයේ ආවරණ අනුමැතිය අපේක්ෂා කර තිබුණි.

- i. 2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙලේ සත්කාරකත්වය ශ්‍රී ලංකාවට ලබා ගැනීම සඳහා සංවිධායක කමිටුව පත් කිරීම.

ii. සංස්ථාපනය කළ සී.ඩබ්ලිව්.පී.හම්බන්තොට 2018 පෞද්ගලික සමාගමේ කොටස්වලින් 51% ක් ශ්‍රී ලංකා රජයටත්, ඉතිරි 49% ක කොටස්වල අයිතිය රජයට අයත් ආයතනවලටත් හිමිවන ලෙස කොටස් නිකුත් කිරීම.

iii. සමාගමේ ආරම්භක පිරිවැය හා සංවිධාන කටයුතු සඳහා ක්‍රීඩා අමාත්‍යාංශයේ ලේකම්වරයා විසින් ක්‍රීඩා සංවර්ධන අරමුදලෙන් රුපියල් මිලියන 10 ක මුදලක් ප්‍රදානයක් ලෙස ලබාදීම.

7.1.8 ඒ අනුව 2010 නොවැම්බර් මස 23 දින සංස්ථාපනය කරන ලද සී.ඩබ්.පී.හම්බන්තොට 2018 (පෞද්ගලික) සමාගමෙහි සභාපති ලෙස ක්‍රීඩා අමාත්‍යාංශයේ ලේකම් ලෙස එවකට කටයුතු කළ නිලධාරියා වෙනුවට 2010 දෙසැම්බර් 11 දිනට ලේකම්වරයා ලෙස කටයුතු කළ නිලධාරියා පත්කිරීමට අනුමැතිය අපේක්ෂා කර තිබුණි. සෙසු අධ්‍යක්ෂවරුන් ලෙස, මහ බැංකුවේ බැංකු කටයුතු පිළිබඳ එවකට සිටි ජනාධිපති උපදේශකතුමිය , ශ්‍රී ලංකා සංචාරක මණ්ඩලයේ එවකට සභාපතිතුමා සහ අපනයන සංවර්ධන මණ්ඩලයේ එවකට සභාපතිතුමා සහ පෞද්ගලික අංශයේ සේවය කළ අලෙවි හා කළමනාකරණ උපදේශකවරයෙකු පත්කර ගැනීම.

7.1.9 ඉහත 7.1.7 යටතේ දැක්වෙන කරුණු සඳහා ද අමාත්‍ය මණ්ඩලයේ ආවරණ අනුමැතියද අමාත්‍ය මණ්ඩල සංදේශයේ 07 වගන්තිය යටතේ පහත යෝජනා 04 සඳහා අමාත්‍ය මණ්ඩලයේ අනුමැතිය ද අපේක්ෂා කර තිබුණි.

- (i) ආරම්භක කොටස් ප්‍රාග්ධනය සඳහා රු.මි.100 ක් මහා භාණ්ඩාගාරයෙන් ලබාදීම.
- (ii) සමාගමේ අරමුණු ඉටුකර ගැනීම සඳහා අනෙකුත් ප්‍රභවයන්ගෙන් ආධාර හා පරිත්‍යාග වශයෙන් අරමුදල් සම්පාදනය කර ගැනීම.
- (iii) සමාගමේ ගෙවීම් කටයුතු සහ එම සමාගමට ලැබෙන පරිත්‍යාග, ප්‍රදානයන් හා අනෙකුත් ලැබීම් බදුවලින් නිදහස් කිරීම සඳහා මුදල් හා ක්‍රමසම්පාදන අමාත්‍යාංශයට හා දේශීය ආදායම් දෙපාර්තමේන්තුවට අවශ්‍ය නීතිමය ප්‍රතිපාදන සැලසීම.
- (iv) සංවිධාන කමිටුවේ උපදෙස් හා අනුමැතිය මත 2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙල පැවැත්වීමේ සත්කාරකත්වය ශ්‍රී ලංකාවට දිනාගැනීම සඳහා කරනු ලබන වියදම සමාගම මගින් දැරීම.

7.1.10 අමාත්‍ය මණ්ඩල තීරණය ලබාදීම.

ඉහත අමාත්‍ය මණ්ඩල සංදේශයෙහි 06 වගන්තිය යටතේ දක්වා තිබූ කරුණු සම්බන්ධයෙන් 2010 දෙසැම්බර් මස 29 දින අංක අමප/10/2988/552/003 (ඇමුණුම - 04) යටතේ ආවරණ අනුමැතිය ලබාදී තිබුණු අතර, අමාත්‍ය මණ්ඩල සංදේශයේ 7 වගන්තියේ සඳහන් යෝජනා 4 සම්බන්ධයෙන් මුදල් හා ක්‍රමසම්පාදන ඇමතිතුමාගේ නිරීක්ෂණ ලැබෙන තෙක් කල් තැබීමට තීරණය කර තිබුණි. (ඇමුණුම 05)

7.2 සමාගම සංස්ථාපනය කිරීම හා මෙහෙයුම් ක්‍රියාත්මක කිරීම

7.2.1 ක්‍රීඩා උළෙල පැවැත්වීමේ සංවිධාන කාර්යභාරය පහසු කරගැනීම සඳහා 2007 අංක 07 දරන සමාගම් පනත යටතේ ශ්‍රී ලංකා සමාගම් රෙජිස්ට්‍රාර් දෙපාර්තමේන්තුවේ අංක PV – 75629 යටතේ සිඩබ්ලිව්ස් 2018 (පෞද්ගලික) නමින් පෞද්ගලික සමාගමක් 2010 නොවැම්බර් මස 23 වන දින ලියාපදිංචි කර තිබුණි.

7.2.2 සමාගමේ අධ්‍යක්ෂ මණ්ඩලය විසින් කොටස් ප්‍රාග්ධනයට දායක වීම වගුව 01 හි දැක්වේ.

වගුව අංක 01 - සමාගමේ අධ්‍යක්ෂ මණ්ඩලය කොටස් ප්‍රාග්ධනයට දායක වීම.

තනතුර	යෙදවූ කොටස් ප්‍රාග්ධනය
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	රු.
ලේකම්, ක්‍රීඩා අමාත්‍යාංශය	10
සභාපති, ශ්‍රී ලංකා සංචාරක මණ්ඩලය	10
සභාපති, ශ්‍රී ලංකා අපනයන සංවර්ධන මණ්ඩලය	10
ජනාධිපති උපදේශක, ශ්‍රී ලංකා මහ බැංකුව	10
අලෙවි හා කළමනාකරණ උපදේශක (පෞද්ගලික අංශය)	10

7.2.3 2007 අංක 7 දරන සමාගම් පනතේ 223 වගන්තියට අනුව ආකෘති අංක 20 මගින් 2011 ජනවාරි 11 වැනි දින සිට ක්‍රියාත්මක වන පරිදි සමාගමේ අධ්‍යක්ෂ මණ්ඩලයේ පහත සංශෝධන සමාගමේ ලේකම්වරයා විසින් 2011 ජනවාරි 20 වැනි දින සිදුකර තිබුණි.

- ශ්‍රී ලංකා මහ බැංකුවේ ජනාධිපති උපදේශක වෙනුවට ශ්‍රී ලංකා මහ බැංකුවේ එවකට ජ්‍යෙෂ්ඨ සහකාර අධ්‍යක්ෂවරයා පත්කිරීම.
- ශ්‍රී ලංකන් ගුවන් සමාගමේ එවකට සභාපතිවරයා අලුතින් අධ්‍යක්ෂ මණ්ඩලයට පත්කිරීම.

7.2.4 තවද සමාගමේ අධ්‍යක්ෂ ලෙස කටයුතු කළ ක්‍රීඩා අමාත්‍යාංශයේ හිටපු ලේකම් වෙනුවට 2010 දෙසැම්බර් 06 දින සිට ක්‍රීඩා අමාත්‍යාංශයට පත්කරන ලද නව ලේකම්වරයා පත්කිරීම සඳහා සමාගම් රෙජිස්ට්‍රාර්වරයා වෙත දැනුම් දී තිබුණි.

7.2.5 සමාගමේ අධ්‍යක්ෂවරුන් යෙදවූ මූලික කොටස් ප්‍රාග්ධනයට අමතරව පහත සඳහන් රාජ්‍ය ආයතන විසින්ද රජයේ අරමුදල් රු.128,000,000 ක් යොදවා කොටස් ලබාගෙන තිබුණි. එම විස්තර වගුව 02 හි දැක්වේ.

වගුව අංක 02- රාජ්‍ය ආයතන සමාගමෙහි කොටස් ප්‍රාග්ධනයට දායක වීම.

මුදල් යෙදවූ දිනය	ප්‍රාග්ධනය යෙදවූ රජයේ ආයතන	නිකුත් කර තිබූ රු.10 සාමාන්‍ය කොටස් ප්‍රමාණය	යොදවා ඇති ප්‍රාග්ධන මුදල
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2010 නොවැම්බර් 23	ක්‍රීඩා අමාත්‍යාංශයේ ජාතික ක්‍රීඩා අරමුදල	1,000,000	රු. 10,000,000
2011 ජනවාරි 26	ශ්‍රී ලංකා අපනයන සංවර්ධන මණ්ඩලය	800,000	8,000,000
2011 ජනවාරි 26	ශ්‍රී ලංකා මහා භාණ්ඩාගාරයේ මුදල් (ක්‍රීඩා අමාත්‍යාංශ මගින්)	10,000,000	100,000,000
2011 මැයි 23	ශ්‍රී ලංකා ටෙලිකොම් සමාගම	1,000,000	10,000,000
	එකතුව	<u>12,800,000</u>	<u>128,000,000</u>

7.2.6 ඒ අනුව අමප/10/2988/552/003 දරන අමාත්‍ය මණ්ඩල තීරණයට අනුව සමාගමේ මූලික කොටස් ප්‍රාග්ධනයෙහි ආයෝජනයට අවශ්‍ය වූ රු.මිලියන 100 ක මුදල ලබාගැනීම සඳහා එවකට ක්‍රීඩා අමාත්‍යාංශයේ ලේකම් විසින් පරිපූරක ඇස්තමේන්තුවක් ඉදිරිපත් කර තිබුණි.

7.2.7 තවද සමාගම විසින් නිකුත් කර තිබූ සියළුම කොටස් ප්‍රාග්ධනය වෙනුවෙන් දේශීය ආදායම් දෙපාර්තමේන්තුවට ගෙවිය යුතු අදාල මුද්දර ගාස්තුව වූ රු.640,000 ක මුදල පහත සඳහන් පරිදි ගෙවා තිබුණි.

වගුව අංක 03 - නිකුත් කර තිබූ කොටස් ප්‍රාග්ධනය වෙනුවෙන් දේශීය ආදායම් දෙපාර්තමේන්තුවට ගෙවා තිබූ මුද්දර ගාස්තුව

මුද්දර ගෙවූ දිනය	ගාස්තු කොටස් ලබාගත් ආයතනය	නිකුත් කර ඇති රු.10 සාමාන්‍ය කොටස් සංඛ්‍යාව	කොටස් ප්‍රාග්ධනයට යෙදවූ මුදල	දේශීය ආදායම් දෙපාර්තමේන්තු වට ගෙවා ඇති මුද්දර ගාස්තුව
2011 අප්‍රේල් 25	ක්‍රීඩා අමාත්‍යාංශය	1,000,000	රු. 10,000,000	රු. 50,000
2011 අප්‍රේල් 25	ශ්‍රී ලංකා අපනයන සංවර්ධන මණ්ඩලය	800,000	8,000,000	40,000
2011 අප්‍රේල් 25	මහා භාණ්ඩාගාරය	10,000,000	100,000,000	500,000
2011 අප්‍රේල් 25	ශ්‍රී ලංකා ටෙලිකොම් සමාගම	1,000,000	10,000,000	50,000
	එකතුව	<u>12,800,000</u>	<u>128,000,000</u>	<u>640,000</u>

7.2.8 ඒ අනුව සමාගමේ සභාපති ලෙස කටයුතු කළ ක්‍රීඩා අමාත්‍යාංශයේ ලේකම්වරයා සමාගමට ලබා දුන් රු.මිලියන 128 ක මුදල මූලික ප්‍රාග්ධනය වශයෙන් සලකා කොටස් ප්‍රාග්ධනයෙහි ආයෝජනයක් බව සමාගම් රෙජිස්ට්‍රාර්වරයා හා දේශීය ආදායම් කොමසාරිස්වරයා දැනුවත් කර තිබුණි.

7.3 අපනයන සංවර්ධන මණ්ඩලය සමාගමෙහි මුදල් ආයෝජනය කිරීම

7.3.1 1979 අංක 40 දරන ශ්‍රී ලංකා අපනයන සංවර්ධන පනත යටතේ පිහිටුවා ඇති අපනයන සංවර්ධන මණ්ඩලයෙහි අරමුණු පනතේ 12 වගන්තිය යටතේ දක්වා ඇත. (ඇමුණුම 06)

7.3.2 ඒ අනුව උක්ත ඇමුණුම 06 හි දක්වා ඇති අරමුණු ශ්‍රී ලංකා අපනයන සංවර්ධන මණ්ඩලයේ අරමුණු වුවද මණ්ඩලය විසින් රු.මිලියන 08 ක මුදලක් CWG Hambanthota 2018 (Pvt) Ltd සමාගමෙහි ආයෝජනය කර තිබුණි. එම කොටස් වල වටිනාකම ආයෝජන ලෙස මණ්ඩලයේ මූල්‍ය ප්‍රකාශන වල අනෙකුත් මූල්‍ය නොවන වත්කම් යටතේ අනාවරණය කර තිබුණි.

7.3.3 තවද සංස්ථාවක් මුදල් ආයෝජනයේ දී 1971 අංක 38 දරන මුදල් පනතේ විධිවිධාන අදාල වන අතර එම පනතෙහි 11 වන වගන්තියට අනුව (ඇමුණුම 07) සංස්ථාවක් මුදල් ආයෝජනය කිරීමේ දී මුදල් අමාත්‍යවරයාගේ අනුමැතිය අනුව ආයෝජනය කල යුතු බවද සඳහන් වේ.

7.4 සිඩබ්ලිව්ස් 2018 (පෞද්ගලික) සමාගමේ කොටස් ප්‍රාග්ධනය නිකුත්කිරීම තවදුරටත් තහවුරු කිරීම

7.4.1 සමාගමේ කොටස් ප්‍රාග්ධනය නිකුත් කිරීම පහත සඳහන් අධ්‍යක්ෂ මණ්ඩල තීරණ මගින් තවදුරටත් තහවුරු කර තිබුණි.

වගුව අංක 04 - කොටස් නිකුත් කිරීම සඳහා ලබාගත් අධ්‍යක්ෂ මණ්ඩල තීරණ

අධ්‍යක්ෂ මණ්ඩල රැස්වීම් දිනය	අධ්‍යක්ෂ මණ්ඩල තීරණ අංකය	
2010 නොවැම්බර් 23	2010/01 හා 2010/02	(ඇමුණුම 08)
2011 ජනවාරි 26	2011/19 හා 2011/20	(ඇමුණුම 09)
2011 මැයි 23	2011/45	(ඇමුණුම 10)
2011 ජූනි 10	2011/50	(ඇමුණුම 11)

7.4.2 2007 අංක 07 දරන සමාගම් පනතේ 51 (4) වගන්තියට අනුව (ඇමුණුම - 12) සමාගම විසින් නිකුත් කර තිබූ කොටස් ප්‍රාග්ධනයට අදාළ මුද්දර බදු ගෙවා අදාළ ආකෘතිපත්‍ර මගින් සමාගමේ සභාපති හා සමාගමේ ලේකම්වරයා විසින් අත්සන් කර සමාගම් රෙජිස්ට්‍රාර්වරයා දැනුවත් කර තිබුණි.

7.5 ලංසු සකස් කිරීම සඳහා උපදේශක සමාගමක් තෝරාගැනීම හා ලංසු ප්‍රවර්ධනය කිරීම

7.5.1 උපදේශනාත්මක සමාගම තෝරා ගැනීම හා ගෙවීම් කිරීම

ඉහත ක්‍රීඩා උළෙලේ සත්කාරකත්වය ශ්‍රී ලංකාවට ලබාගැනීම සඳහා පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා සම්මේලනය වෙත (Common wealth Games Federation) ශ්‍රී ලංකාව වෙනුවෙන් ලංසු සකස් කිරීම හා ඉදිරිපත් කිරීමට අවශ්‍ය උපදේශකත්වය ලබාගැනීම සඳහා ජාත්‍යන්තර උපදේශනාත්මක සමාගමක් වූ බ්‍රිතාන්‍යයේ ලන්ඩන් නුවර PMP Legacy සමාගම තෝරාගැනීම 2010 නොවැම්බර් 23 දින ප්‍රධාන සංවිධායක කමිටුව විසින් සිදුකර තිබුණි. ඒ වෙනුවෙන් 2010 දෙසැම්බර් 16 දින තෝරාගන්නා ලද උපදේශනාත්මක සමාගම සමඟ අධ්‍යක්ෂවරුන් දෙදෙනෙකු විසින් USD 2,958,486 මුදලකට ගිවිසුමකට එළඹ තිබුණි. (ඇමුණුම - 13)

වගුව අංක 05 – PMP Legacy සමාගම වෙත උපදේශනාත්මක සේවා සැපයීම වෙනුවෙන් ගෙවන ලද මුදල

දිනය	අදියර	වාරිකය	ඇමරිකානු ඩොලර්	රුපියල්
2011 පෙබරවාරි 03	I	1	445,581.40	49,909,360
2011 මාර්තු 07	I	2	445,581.40	49,686,557
2011	I	3	445,581.40	49,641,996
2011 අප්‍රේල් 25	I	4	445,581.40	49,463,753
2011 ජූනි 23	I	5	445,581.40	49,151,829
2011 ජූලි 29	II	1*	159,807.30	17,614,962
2011 ඔක්තෝබර් 05	II	2	146,115.80	16,223,072
2011 ඔක්තෝබර් 31	II	3	146,115.80	16,150,001
2011 නොවැම්බර් 22	II	4	146,115.80	16,734,565
2012 ජනවාරි 17	II	5	146,115.80	16,778,407
			<u>2,972,177.50</u>	<u>331,354,502</u>
		මුළු ගෙවීම්		

* ඉහත ගෙවීමේදී වැඩිපුර U\$ 13,691.50 ගෙවා ඇත. (රු 146,115.80)

7.5.2 උපදේශකයින් තෝරා ගැනීමේ මාර්ගෝපදේශ සංග්‍රහය

7.5.2.1 2007 අගෝස්තු මස ජාතික ප්‍රසම්පාදන නියෝජිත ආයතනය විසින් නිකුත් කර ඇති උපදේශකයන් තෝරාගැනීමේ මාර්ගෝපදේශ සංග්‍රහය අනුව රාජ්‍ය ආයතනයක් සඳහා උපදේශකයින් තෝරා ගැනීමේදී එම සංග්‍රහයෙහි 3.9.2. (ඇමුණුම 14) පරිදි කටයුතු කළ යුතු වේ.

7.5.2.2 එම මාර්ගෝපදේශ සංග්‍රහයේ 7 වන පරිච්ඡේදයේ 7.2.2 මාර්ගෝපදේශය පරිදි ලංසු කැඳවා ලංසු ඉදිරිපත් කිරීමට අවම කාලයක් ලබාදිය යුතු බවද සඳහන් වේ.(ඇමුණුම - 15) තවද මාර්ගෝපදේශ සංග්‍රහයේ 8 වන පරිච්ඡේදයට අනුව උපදේශක සමාගම තෝරාගැනීම සඳහා යෝජනා (Proposals) ඇගයීම් සිදුකළ යුතු ආකාරයද දක්වා ඇත.

7.5.2.3 එම මාර්ගෝපදේශ සංග්‍රහයෙහි 2.10 පරිච්ඡේදය ප්‍රකාරව ගෙවීමට අපේක්ෂිත අවම මුදල් අනුව අදාළ සමාගම තෝරාගැනීම අමාත්‍ය මණ්ඩල ප්‍රසම්පාදන කමිටුවක් මගින් සිදුකළ යුතු විය. (ඇමුණුම - 16)

7.5.3 ලංසු ප්‍රවර්ධනය සඳහා දුම්රිය සේවා තෝරා ගැනීම

7.5.3.1 පොදු රාජ්‍ය මණ්ඩලීය නියෝජිත පිරිස ශ්‍රී ලංකාවට පැමිණීමේදී ඔවුන්ගේ ශ්‍රී ලංකාව ඇතුළත සංචාර සඳහා වෛස්‍රෝයි විශේෂ දුම්රිය තෝරාගෙන තිබුණි. මේ සඳහා ඒජන්තවරයෙකු ලෙස J/F Tours & Travels (Ceylon) Pvt Ltd ආයතනය තෝරාගෙන තිබුණි. එම ආයතනය සඳහා වගුව 06 හි පරිදි මුදල් ගෙවා තිබුණි.

වගුව අංක 06 - පොදු රාජ්‍ය මණ්ඩලීය නියෝජිත පිරිස ලංකාව තුළ සංචාරය කිරීමේදී ඒ වෙනුවෙන් සමාගම විසින් J/F Tours & Travels (Ceylon) Pvt Ltd සමාගම වෙත ගෙවූ මුදල

ඉන්වොයිස් අංකය හා දිනය	විස්තරය	මුදල
		රු.
I. 003455 2011 ජූලි 22	2011 ජූනි 27 දින කොළඹ සිට නුවර දක්වා ගමන් කිරීම සඳහා.	895,207
II. 600157 2011 අගෝස්තු 05	2011 අගෝස්තු 01 දින කොළඹ කොටුව සිට නුවර දක්වා ගමන් කිරීම.	795,325
III. 003508 2011 අගෝස්තු 29	2011 අගෝස්තු 30 දින කොළඹ කොටුව සිට නුවර දක්වා ගමන් කිරීම.	828,129
IV. 003566 2011 ඔක්තෝබර් 05	2011 සැප්තැම්බර් 21 දින කොළඹ කොටුව සිට නුවර දක්වා ගමන් කිරීම.	881,217
	2011 සැප්තැම්බර් 28 දින කොළඹ කොටුව සිට නුවර දක්වා ගමන් කිරීම.	866,195
Jf. Tours & Travels (Cey) PVT Ltd ආයතනයට ගෙවා ඇති මුළු මුදල		<u>4,266,075</u>

7.5.3.2 එවකට ක්‍රීඩා අමාත්‍යාංශයේ වැඩ බලන අතිරේක ලේකම් විසින් 2011 ජූලි දින රහිත ලිපියකින් දුම්රිය දෙපාර්තමේන්තුවේ සාමාන්‍යාධිකාරීවරයා අමතා ඉහත ගමන් වාර ජාතික වැදගත්කමක් ඇති කාර්යයක් ලෙස සලකා වට්ටමක් ඉල්ලා තිබුණි. ඒ අනුව දුම්රිය සාමාන්‍යාධිකාරීවරයා විසින් 2011 ජූලි 22 දින අංක GMR/ Mis/2011 දරන ලිපියෙන් 40% ක වට්ටම් අනුමත කර තිබුණි. එම ඉල්ලීමට අනුව දුම්රිය ගමන් වාර 05 ක් සඳහා වට්ටම් අඩුකිරීමෙන් පසු ඒජන්ත ලෙස ක්‍රියා කළ J/F Tours & Travels (Cey) Pvt Ltd ආයතනය දුම්රිය දෙපාර්තමේන්තුවට ගෙවා ඇති මුදල පහත දැක්වේ.

**වගුව අංක 07 - J/F Tours & Travels (Cey) Pvt Ltd ආයතනය දුම්රිය දෙපාර්තමේන්තුව වෙත
ගෙවා ඇති මුදල**

දිනය	ඉන්වොයිස් අංකය	විස්තරය	ගාස්තුව	අඩුකළ වට්ටම	ගෙවූ මුදල (බදු රහිත)
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			රු.	රු.	රු.
I.	2011 අගෝස්තු 25	25/2011 (කොළඹ කොටුව - මහනුවර - කොළඹ කොටුව) දුම්රිය ධාවනය	227,950	91,180	136,770
II.	2011 අගෝස්තු 25	26/2011 (කොළඹ කොටුව - මහනුවර - කොළඹ කොටුව) දුම්රිය ධාවනය	229,895	91,958	137,937
III.	2011 ඔක්තෝබර් 12	33/2011 (කොළඹ කොටුව - මහනුවර - කොළඹ කොටුව) දුම්රිය ධාවනය	257,805	103,122	154,683
IV.	2011 ඔක්තෝබර් 12	35/2011 (කොළඹ කොටුව - මහනුවර - කොළඹ කොටුව) දුම්රිය ධාවනය	257,805	103,122	154,683
		(කොළඹ කොටුව - මහනුවර - කොළඹ කොටුව) දුම්රිය ධාවනය	257,805	103,122	154,683
			<u>1,231,260</u>	<u>492,504</u>	<u>738,756</u>

7.5.4 ලංසු ප්‍රවර්ධන කටයුතු සඳහා ගුවන් සේවා තෝරා ගැනීම

7.5.4.1 ලංසු ප්‍රවර්ධන කටයුතු සඳහා සහභාගි වූ නිලධාරීන් ST Kitts හා Nevis දූපත් වෙත රැගෙන යාම සඳහා ශ්‍රී ලංකන් එයාර් ලයින් සමාගම මගින් 245 ක් ගමන් කළ හැකි ගුවන් යානයක් කුලී පදනමට ලබාගෙන තිබුණි.

7.5.4.2 ඒ අනුව ශ්‍රී ලංකන් එයාර් ලයින්ස් සමාගමේ සාමාන්‍යාධිකාරී විසින් 2016 මැයි 24 දින විගණනයට ලබාදුන් තොරතුරු අනුව ලංසු ප්‍රවර්ධනය කිරීම සඳහා ST Kitts හා Nevis දූපත් වෙත ගුවන් ගමන සඳහා පිරිවැය රු.86,255,080 (US \$ 782,359 X 110.25) වූ අතර, (ඇමුණුම - 17) ඒ සඳහා රු.89,637,500 ක මිලක් නියම කර තිබුණු අතර එම ගමන සඳහා සත්‍ය වශයෙන් ශ්‍රී ලංකන් එයාර් ලයින්ස් සමාගම වෙත ගෙවා ඇති මුදල රු.57,605,625 ක් විය.

7.5.4.3 තවද ශ්‍රී ලංකා එයාර් ලයින් සමාගමේ සභාපතිවරයා විසින් අවස්ථා 02 කදී ලිපි දෙකකින් (ඇමුණුම - 18) ගුවන් සමාගම දරන ලද වියදමින් රු.32,031,874 මුදලක් අඩු කර තිබුණි.

7.5.4.4 උක්ත ගුවන් ගමන සඳහා 2011 නොවැම්බර් 06 දින ශ්‍රී ලංකන් එයාර් ලයින්ස් සමාගම විසින් මගීන් 140 දෙනෙකුට පමණ (මැති ඇමතිවරුන්, රාජ්‍ය නිලධාරීන් හා තවත් පුද්ගලයින්) අදාළ ගුවන් තොටුපල ගාස්තු හා බදු මුදල් ලෙස රු.443,100 ක් ගෙවා තිබුණි.

7.5.5 ක්‍රීඩා උළෙලේ අවසාන ලංසු ප්‍රවර්ධනය කිරීම සඳහා (Final Bid Promotional Expenses) රු.110,813,159 ක් පහත පරිදි වියදමක් දරා තිබුණි.

වගුව අංක 08 - ක්‍රීඩා උළෙලේ අවසාන ලංසු ප්‍රවර්ධනය කිරීම සඳහා දරන ලද වියදම

වියදම් ශීර්ෂය -----	වියදම් විස්තරය -----	මුදල -----
9.1	නවාතැන් හා ආහාර සඳහා	රු. 25,248,495
9.2	ලංසු ප්‍රවර්ධන කටයුතු සංවිධානය කළ නිලධාරීන් වෙත ගෙවීම.	22,478,564
9.3	සිලෝන් සෝෆ්ට් ආයතනයට කළ ගෙවීම්	4,855,200
9.4	අනිකුත් සම්බන්ධතා වියදම්	58,230,900
	එකතුව	<u>110,813,159</u>

7.6 ගිණුම් හා වාර්ෂික වාර්තා ඉදිරිපත් කිරීම

7.6.1 2007 අංක 7 දරන සමාගම් පනතේ 151(1) (අ) හා (ආ) වගන්ති අනුව සමාගමේ ශේෂ පත්‍රය හා ශේෂ පත්‍ර දිනෙන් අවසන් කාලපරිච්ඡේදයට සමාගමේ ලාභය හෝ අලාභය හෝ ආදායම සහ වියදම නිවැරදිව පෙන්විය යුතු අතරම ශ්‍රී ලංකා ගණකාධිකරණ ප්‍රමිත(LKAS) අංක 01 ට අනුව සම්පූර්ණ ගිණුම් කට්ටලය සඳහා පහත සඳහන් වාර්තා ඉදිරිපත් කළ යුතු වේ. (ඇමුණුම -19)

- I. මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය
- II. මූල්‍ය කාර්ය සාධනය පිළිබඳ ප්‍රකාශය
- III. ප්‍රාග්ධනය වෙනස්වීම් පිළිබඳ වාර්තාව
- IV. මුදල් ප්‍රවාහ ප්‍රකාශය
- V. ගිණුම් සටහන්

7.6.2 තවද සමාගම ආදායම් බදු කාර්යය සඳහා TIN NO 114756296 යටතේ 2010 දෙසැම්බර් 01 දින දේශීය ආදායම් දෙපාර්තමේන්තුවේ ලියාපදිංචි වී තිබුණි. එමනිසා 2006 අංක 10 දරණ දේශීය ආදායම් පනතේ 106 වගන්තිය අනුව (ඇමුණුම - 20) ගිණුම් වාර්තා සමඟ වාර්ෂික වාර්තාව ඉදිරිපත් කිරීමේ අවශ්‍යතාවයක් පැන නැගී තිබුණි. එසේ ක්‍රියා කිරීමට අසමත් වුවහොත් පනතෙහි 112 (ඇමුණුම - 21) ප්‍රකාරව දණ්ඩනයක් නියම කළ හැකිය.

7.6.3 එමෙන්ම අංක 2011/23 හා 2011 ජනවාරි 26 දිනැති සමාගමේ අධ්‍යක්ෂ මණ්ඩල තීරණය (ඇමුණුම - 09) පරිදි මාසිකව ගිණුම් වාර්තා පිළියෙල කර ඊළඟ මාසයේ 15 වැනි දිනට පෙර සමාගමේ අධ්‍යක්ෂ මණ්ඩලයට හා ප්‍රධාන සංවිධාන කමිටුවට ඉදිරිපත් කිරීමේ වගකීම සමාගමේ මූල්‍ය අධ්‍යක්ෂ හා ප්‍රධාන විධායක නිලධාරී වෙත පැවරී තිබුණි.

7.6.4 සමාගම විසින් 2013 දෙසැම්බර් 31 දිනෙන් අවසන් මාස 38 ක කාලපරිච්ඡේදය සඳහා වර්ෂය දක්වා ලැබීම් හා ගෙවීම් ගිණුම (ඇමුණුම 22) පමණක් ඉදිරිපත් කර තිබුණි.

7.6.5 2007 අංක 07 දරණ සමාගම් පනතේ අංක 131 වගන්තිය යටතේ (ඇමුණුම - 23) සෑම සමාගමක් විසින්ම යටත් පිරිසෙයින් සෑම වර්ෂයකට වරක්වත් වාර්ෂික වාර්තාවක් (Annual Return) සකස් කර සමාගම් රෙජිස්ට්‍රාර්වරයා වෙත ඉදිරිපත් කළ යුතුය. එසේම එම වගන්තියේ 4 උපවගන්තිය අනුව වාර්තා ඉදිරිපත් කිරීම පැහැර හරිනු ලැබූ අවස්ථාවක දණ්ඩනයකට සමත් විය යුතුයි.

7.6.6 එසේම එම වගන්තියේ 4 උප වගන්තිය අනුව වාර්තා ඉදිරිපත් කිරීමට පැහැර හරිනු ලැබූ අවස්ථාවක දණ්ඩනයකට යටත් විය හැක.

7.7 සමාගමට පෞද්ගලික ආයතන හා පුද්ගලයින්ගෙන් ලද මුදල්

7.7.1 රාජ්‍ය සමාගමක් ලෙස සංස්ථාපනය කළ සමාගමක් විසින් මුදල් බාරගැනීමේ දී මුදල් ගෙවන අයගේ නමට කුවිතාන්සි නිකුත් කළ යුතු වුවත් සමාගම විසින් අවස්ථා 17 කදී ලබාගත් රු.55,863,100 ක්වූ මුදල් (ඇමුණුම අංක - 24) වෙනුවෙන් එලෙස ආදායකයින්ගේ නම් සඳහන් නොකර ලැබීම් කුවිතාන්සි ලියා තිබුණි.

7.7.2 රාජ්‍ය ආයතනවලින් ලද මුදල් ද, පෞද්ගලික අංශවලින් ලද පරිත්‍යාග හා බැංකුවෙන් ලද පොලී ආදායම ද ඇතුළු ලැබුණු මුළු මුදල රු.698,948,339 ක් වූ අතර, ඉදිරිපත් කළ ගිණුම් අනුව මුළු ලැබීම්වල එකතුව රු.696,765,299 කි.

7.7.3 සමාගමට අයත් ලංකා බැංකුවේ ප්‍රධාන කාර්යාලය පවත්වාගෙන ගිය අංක 71199250 දරන ජංගම ගිණුමට අදාළව 2010 නොවැම්බර් 24 සිට 2015 අප්‍රේල් 30 දක්වා කාලපරිච්ඡේදයට අදාළව බැංකු ප්‍රකාශ අනුව දක්වා රු.674,506,147 ක් (ඇමුණුම -25) බැංකුගත කර තිබුණි.

7.7.4 පරිත්‍යාග සඳහා සකස් කළ රිසිට් පත් අනුව පෞද්ගලික ආයතන හා පුද්ගලයන් 85 දෙනෙකුගෙන් රු. 570,819,155 ක මුදලක් ලබාගත් බව හඳුනාගත් අතර, (ඇමුණුම - 26) එම මුදලින් රු.468,300,000 ක් එනම් සියයට 82 ක් පමණ තහවුරු කර ගැනීම සඳහා ආයතන 36 කට ප්‍රශ්නාවලිය නිකුත් කරන ලදී. එම ප්‍රශ්නාවලිය සඳහා ආයතන 25 කින් පිළිතුරු ලැබී තිබුණි.

7.7.5 තවද සීඩබ්ලිව්ස් 2018 (පෞද්ගලික) සමාගම සඳහා පරිත්‍යාග මුදල් රැස්කිරීමේදී ශ්‍රී ලංකා මහබැංකුවේ එවකට සිටි අධිපති සහ ක්‍රීඩා අමාත්‍යවරයා විසින් තනතුරු නාම භාවිතා කරමින් එම ආයතන වෙත ඉල්ලීම් ලිපි නිකුත් කර තිබුණි.(ඇමුණුම 27)

7.8 සමාගමේ කටයුතු නතර කිරීම

7.8.1 2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙල සඳහා ශ්‍රී ලංකාව ඉදිරිපත් කළ ලංසුව තෝරා නොගැනීම හේතුවෙන් සමාගමේ කටයුතු නතර කර ඉහත නිකුත්කළ කොටස් ප්‍රාග්ධනය අවලංගු කරන ලෙස 2014 දෙසැම්බර් 22 වැනි දින සමාගමේ අධ්‍යක්ෂ මණ්ඩලය විසින් සමාගම් රෙජිස්ට්‍රාර්වරයා වෙත ලිපියක් මගින් දන්වා තිබුණි. (ඇමුණුම - 28) ඊට අදාළ අධ්‍යක්ෂ මණ්ඩල තීරණය 2014 දෙසැම්බර් මස 23 දින ගෙන තිබුණි. කොටස් ප්‍රාග්ධනයෙහි ආයෝජනය කළ මුදල් ආපසු ගෙවීමකින් තොරව නිකුත් කළ කොටස් ප්‍රාග්ධනය අවලංගු කිරීමට අධ්‍යක්ෂ මණ්ඩලයට බලයක් සමාගම් පනතෙන් සලසා නොතිබුණි.

8. නිරීක්ෂණ

8.1 සමාගමේ කොටස් ප්‍රාග්ධනයෙහි රජයේ අරමුදල් යෙදවීම

8.1.1 2010 දෙසැම්බර් 16 දින අංක 2010/24 දරන අමාත්‍ය මණ්ඩල සංදේශයේ 7 වැනි වගන්තියේ සඳහන් යෝජනා 04 සඳහා මුදල් හා ක්‍රමසම්පාදන අමාත්‍යතුමාගේ නිරීක්ෂණ ලබාගන්නා තුරු කල්තබා තිබුණත්, 2011 ජනවාරි 12 දින නිරීක්ෂණ ලබා ගැනීමකින් තොරව අමාත්‍ය මණ්ඩල අනුමැතිය ලබාදී තිබුණි.

8.1.2 අමාත්‍ය මණ්ඩල පූර්ව අනුමැතියකින් තොරව අනුකමීටු පත් කිරීම, සමාගම සංස්ථාපනය කිරීම හා උපදේශක සමාගම තෝරාගැනීම හා එම සමාගම සමඟ ගිවිසුම්ගත වීමට කටයුතු කර තිබුණු අතර ඉහත කටයුතු ක්‍රියාත්මක කිරීමෙන් පසු අමාත්‍ය මණ්ඩල අනුමැතිය ලබාගෙන තිබුණි.

8.1.3 සී.ඩබ්ලිව්.ජී.හම්බන්තොට 2018 (පෞද්ගලික) සමාගම පිහිටුවීමේ අමාත්‍ය මණ්ඩල සංදේශය ක්‍රීඩා අමාත්‍යවරයා විසින් 2010 දෙසැම්බර් 16 දින ඉදිරිපත් කිරීමටත් ප්‍රථම හා සමාගම ලියාපදිංචි කිරීමටද පෙර ක්‍රීඩා අමාත්‍යාංශයේ එවකට සිටි ලේකම් විසින් ජාතික ක්‍රීඩා අරමුදලින් රු. මිලියන 10 ක මුදලක් 2010 නොවැම්බර් 22 දින සමාගමේ කොටස් ප්‍රාග්ධනයෙහි යෙදවීම සඳහා නිදහස් කර තිබුණි. මෙම මුදලට අදාළව සමාගමෙන් ලදුපතක් හෝ නිකුත් කර නොතිබුණි.

8.1.4 ඉහත මුදල යෙදවීම සම්බන්ධයෙන් ප්‍රධාන සංවිධාන කමිටුවේ සාමාජිකයෙකුගේ ඉල්ලීම ක්‍රීඩා අමාත්‍යාංශයේ සහකාර ලේකම් (පාලන) විසින් අංක MS/4/1/COM හා 2010/11/23 දිනැති ලිපිය මගින් අනුමත කර ඇතත්, ඊට අදාළ ලිපිගොනුව හා අංක MSRP/4/1/1/com දරන ලිපිගොනුව විගණනයට ඉදිරිපත් නොකිරීම හේතුවෙන් වැඩි දුරටත් කරුණු පරීක්ෂා කිරීමට නොහැකි විය.

8.1.5 ක්‍රීඩා අරමුදලින් ලබාදුන් රුපියල් මිලියන 10 කොටස් ප්‍රාග්ධනය ලෙස හඳුනාගත්තද, එම මුදල ක්‍රීඩා අමාත්‍යාංශයේ ක්‍රීඩා අරමුදලේ ආයෝජන ලෙස ගිණුම්ගත නොකර වර්ෂයේ වියදමක් ලෙස ගිණුම්ගත කිරීම තුළින් සමාගමේ ක්‍රීඩා අරමුදල සතු හිමිකාරත්වය වාර්ෂික මූල්‍ය ප්‍රකාශන තුළින් හෙළිදරව් කර නොතිබුණි.

8.1.6 තවද 7.2.6 පරිදි ක්‍රීඩා අමාත්‍යාංශයේ ලේකම් පරිපූරක ඇස්තමේන්තුවක් ඉදිරිපත් කර මූලික ප්‍රාග්ධනයෙහි යොදවන ලද රු.මිලියන 100 ක කොටස් ප්‍රාග්ධනය ප්‍රාග්ධන ගෙවීමක් ලෙස හඳුනාගෙන ක්‍රීඩා අමාත්‍යාංශය ගිණුම්ගත කර තිබුණි.

8.1.7 ශ්‍රී ලංකා අපනයන සංවර්ධන මණ්ඩලය විසින් මෙම සමාගම වෙනුවෙන් ආයෝජිත රු.මිලියන 8 ක මුදල මණ්ඩලය විසින් මූල්‍ය තත්ත්ව ප්‍රකාශනයේ සිඩබ්ලිව්ස් 2018 (පෞද්ගලික) සමාගමේ ආයෝජන ලෙස පෙන්වා දී තිබුණද, සමාගම විසින් එම මුදල කොටස් ප්‍රාග්ධනය ලෙස ගිණුම්ගත කර නොතිබුණි.

8.1.8 රජය මගින් ආයෝජනය කළ රු.මිලියන 110 ක මුදල සම්බන්ධයෙන් ජනරජ ගිණුමේ හෝ ජාතික ක්‍රීඩා සංවර්ධන අරමුදලේ ගිණුම්වල හිමිකාරත්වය හෝ ආයෝජන යටතේ ගිණුම්ගත කර නොතිබුණි.

8.1.9 තවද අපනයන සංවර්ධන මණ්ඩලයේ කොටස් සහතිකය හැර අනෙකුත් කොටස් සහතිකපත් කොටස්වල මුදල් ආයෝජනය කළ ආයතනය වෙත ලබාදීමකින් තොරව සමාගමේ ලේකම්වරයා ලෙස කටයුතු කළ LEGALINC SECRETARIAL & MANAGEMENT SERVICES (PVT) LTD භාරයේ තිබුණි.

8.2 අපනයන සංවර්ධන මණ්ඩලය සමාගමෙහි මුදල් ආයෝජනය

8.2.1 උක්ත ඇමුණුම 06 හි දැක්වෙන අරමුණුවලට පටහැනි ලෙස ශ්‍රී ලංකා අපනයන සංවර්ධන මණ්ඩලය සිඩබ්ලිව්ස් 2018 (පෞද්ගලික) සමාගමෙහි රු.මිලියන 8 ක් ආයෝජනය කර තිබුණි. තවද මෙම මුදල් අදාළ සමාගමෙහි ආයෝජනය සඳහා මුදල් ඇමතිවරයාගේ අනුමැතිය ලබා ගෙන නොතිබුණි.

8.2.2 උක්ත 7.3.2 ඡේදයෙහි දැක්වෙන කොටස් ආයෝජනය වෙනුවෙන් ලද කොටස් සහතිකය, ආයෝජන මණ්ඩලයේ සභාපති විසින් අත්සන් කර තිබූ අතර, ඔහු සී.ඩබ්.ජී.හම්බන්තොට සමාගමෙහි ද අධ්‍යක්ෂවරයෙකු ලෙස කටයුතු කර තිබුණි. මෙය වෘත්තීය ආචාරධර්වලට පටහැනි බව හෙළිදරව් විය.

8.3 සමාගම සඳහා උපදේශකයන් තෝරා ගැනීම

- 8.3.1 සමාගම පිහිටුවීම සඳහා අමාත්‍ය මණ්ඩල අනුමැතිය ලැබීමටත් පෙර උපදේශන ආයතනය තෝරාගැනීමට ක්‍රියාකර තිබුණි.
- 8.3.2 PMP Legacy උපදේශනාත්මක සමාගම තෝරාගැනීමේදී ඉහත 7.5.2 ඡේදයේ සඳහන් පරිදි ප්‍රසම්පාදන කටයුතු කර නොතිබුණි.
- 8.3.3 ඉහත 7.5.2.2 ඡේදයේ පරිදි ලංසු කැඳවා ලංසු ඉදිරිපත් කිරීමට ලබාදිය යුතු අවම කාලසීමාවන් ඒ සඳහා ලබාදී නොතිබුණි.
- 8.3.4 ඉහත 7.5.2.3 ඡේදයේ සඳහන් පරිදි උපදේශක සමාගම තෝරාගැනීම අමාත්‍ය මණ්ඩලය විසින් නම් කළ ප්‍රසම්පාදන කමිටුවක් මගින් සිදුකර නොතිබුණි.
- 8.3.5 උපදේශකයන් තෝරාගැනීමේ මාර්ග උපදෙස් සංග්‍රහයේ 8 වැනි පරිච්ඡේදයට අනුව උපදේශකයන් තෝරාගැනීමට පෙර යෝජනා ඇගයීම සිදුකළ යුතු වුවද, ඒ අනුව කටයුතු කර නොතිබුණි.
- 8.3.6 රජයේ ප්‍රසම්පාදන ක්‍රියා පටිපාටි හා මාර්ගෝපදේශ අනුගමනය කිරීමකින් තොරව ලංසු ප්‍රවර්ධන කාර්යය සිදුකළ නිලධාරීන් තෝරාගැනීම සිදුකර, ඒ සඳහා රු.22,478,563 ක මුදලක් ගෙවා තිබුණි.
- 8.3.7 ක්‍රීඩා උළෙලේ අවසාන ලංසු ප්‍රවර්ධනය කිරීමේදී සිලෝන් සෝෆ්ට් ආයතනය වෙත මිඩියා ෂෝ සඳහා රු.4,855,200 මුදලක් ගෙවා ආයතනය තෝරා ගැනීමේදී රජයේ ප්‍රසම්පාදන මාර්ග උපදෙස් සංග්‍රහයේ සඳහන් උපදෙස් හා ක්‍රමවේදය අනුගමනය කර නොතිබුණි.

8.4 සමාගමේ ගිණුම් ඉදිරිපත් කිරීම

- 8.4.1 සමාගම විසින් 2012 වර්ෂයෙන් පසුව සමාගම රෙජිස්ට්‍රාර්වරයා වෙත වාර්ෂික වාර්තා ඉදිරිපත් කර නොතිබුණු අතර 2012 වර්ෂය දක්වා ඉදිරිපත් කරන ලද ගිණුම්ද LKAS 01 ට අනුව සම්පූර්ණ මූල්‍ය ප්‍රකාශන කට්ටලයක් ලෙස ඉදිරිපත් කිරීමකින් තොරව ලැබීම් ගෙවීම් ගිණුමක් පමණක් ඉදිරිපත් කර තිබුණි.
- 8.4.2 ගිණුම් තොරතුරු දේශීය ආදායම් දෙපාර්තමේන්තුවට කාලීනව ඉදිරිපත් කිරීමට සමාගමේ අධ්‍යක්ෂ මණ්ඩලය අපොහොසත් වී තිබුණි.

8.4.3 ශ්‍රී ලංකන් ගුවන් සමාගම සමඟ රු.90,080,600 ගනුදෙනුවක් සිදුකර ඇති අතර ශ්‍රී ලංකන් ගුවන් සමාගමේ සභාපති තනතුර දරන හා ප්‍රධාන විධායක අධ්‍යක්ෂ තනතුර දරන අය සමාගමේ අධ්‍යක්ෂ මණ්ඩලයේ හා සමාගමේ ප්‍රධාන සංවිධාන කමිටුවේ සාමාජිකයෙක්ද වශයෙන් කටයුතු කර ඇතත් එම සම්බන්ධතාවයන් සම්බන්ධයෙන් ශ්‍රී ලංකා ගණකාධිකරණ ප්‍රමිත (LKAS) අංක 24 අනුව අවසන් මූල්‍ය ප්‍රකාශන තුළ අනාවරණය කර නොතිබුණි.

8.4.4 ශ්‍රී ලංකන් ගුවන් සමාගම විසින් ගෙවන ලද ගුවන් තොටුපළ ගාස්තු හා බදු මුදල වූ රු.443,100 ක මුදල සමාගම විසින් 2016 අප්‍රේල් 30 දින වන විටත් ගුවන් සමාගමට ගෙවීමට කටයුතු කර නොතිබුණු අතර එම වගකීමද සමාගමේ ගිණුම් වලට ගෙන නොතිබුණි.

8.5 සමාගමට පෞද්ගලික ආයතන හා පුද්ගලයින්ගෙන් ලද පරිත්‍යාග

පරිත්‍යාග තහවුරු කර ගැනීම සඳහා නිකුත් කරන ලද ප්‍රශ්නාවලියට ලද පිළිතුරු අනුව පහත නිරීක්ෂණයන් කෙරේ.

8.5.1 පිළිතුරු ලබාදුන් ආයතන 25 න් ආයතන 03 කට අදාළ රු.23,500,000 ක මුදල් පරිත්‍යාග එම ආයතන වලට අදාළ නොවන බව දන්වා තිබුණි.

8.5.2 People's Merchant Finance PLC ආයතනය පරිත්‍යාග කල රු. 5,000,000 ක මුදල සඳහා එකඟතාවය පලකල අතර එම ආයතනය නමින් 2011 ඔක්තෝම්බර් 18 දින නිකුත් කරන ලද අංක 42 දරන රිසිට්පත මඟින් පරිත්‍යාග කර ඇති බව දැන්වූ රු. 4, 800,000 ක මුදල් සඳහා එකඟතාවය පලකර නොමැත.

8.5.3 පිළිතුරු ලබාදුන් අනෙකුත් ආයතන 21 විසින් පරිත්‍යාග කල මුදල නිවැරදි බව සඳහන් කර තිබුණු අතර එහි වටිනාකම රු. 247,500,000 ක් විය. නමුත් ඔවුන් මෙම සමාගමට ලබාදුන් පරිත්‍යාග වෙනුවෙන් ලදුපතක් ලබා නොගත් බවට සහතික වී තිබුණි.

8.5.4 එලෙස පිළිතුරු ලබා දී තිබූ ආයතන අතුරින් පහත සඳහන් ආයතන දෙක පමණක් පරිත්‍යාග කල රු. 75,000,000 මුදල් සඳහා අදාළ කාල පරිච්ඡේදය තුළ බදු සහන ලබාගත් බවට සඳහන් කර තිබුණි.
වගු අංක 09 - බදු සහන ලබාගත් ආයතන

ආයතනය	පරිත්‍යාග කළ මුදල
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	රු.
සම්පත් බැංකුව (PLC)	50,000,000
හැටන් නැෂනල් බැංකුව (PLC)	25,000,000

	75,000,000
	=====

8.5.5 සමාගමට මුදල් පරිත්‍යාග කළ ආයතන වලින් සැලකිය යුතු ආයතන සංඛ්‍යාවක් ශ්‍රී ලංකා මහබැංකුවේ නියාමනය වන වාණිජ බැංකු, මූල්‍ය ආයතන හා එම ආයතන වලට සම්බන්ධ ප්‍රධාන කොටස්කරුවන් විය.

8.5.6 සමාගම විසින් පෞද්ගලික ආයතනයන්ගෙන් රැස්කර ඇති රු. 570,819,155 ක පරිත්‍යාග මුදල සඳහා පරිත්‍යාගකරුවන් වෙත විධිමත් රිසිට්පත් නිකුත් කිරීමක් සිදුකර නොමැති බව පරීක්ෂා කරන ලද නියැදියට අනුව විගණනයට සනාථ විය.

8.5.7 තවද පරිත්‍යාග ලෙස ලැබුණු රු.120,402,653 ක මුදලක් සෘජුවම මුදලින් ලබා ගෙන තිබුණු බව විගණනයට ඉදිරිපත් කළ තොරතුරු මත හෙළිදරව් විය. (ඇමුණුම් අංක 29)

8.6 ලද මුදල් බැංකුගත කිරීම හා එම මුදල් වියදම් කිරීම සම්බන්ධයෙන් වූ නිරීක්ෂණ

8.6.1 උක්ත 7.7.2 ඡේදයේ පරිදි පරිත්‍යාග ලෙස ලද මුදලින් රු.2,183,040 ක් අඩුවෙන් ගිණුම්ගත කර තිබුණි.

8.6.2 පරිත්‍යාග ලෙස සෘජුවම මුදලින් ලද රු.120,402,653 ක මුදලින් රු.25,739,553 ක මුදල් බැංකුගත කිරීමකින් තොරව වියදම් දරා ඇති බව ද බැංකු ප්‍රකාශන අනුව නිරීක්ෂණය විය. (ඇමුණුම් අංක - 30)

8.6.3 ප්‍රාග්ධනය සඳහා ශ්‍රී ලංකා අපනයන සංවර්ධන මණ්ඩලයෙන් ලද රු.8,000,000 ක මුදල හා ශ්‍රී ලංකා ටෙලිකොම් සමාගමෙන් ලද රු.10,000,000 ක මුදල සමාගම විසින් ප්‍රාග්ධනික කර නොතිබුණි.

8.6.4 පෞද්ගලික අංශයේ පරිත්‍යාග ලෙස ගිණුම්වලින් දක්වා ඇති මුදල රු.586,636,115 ක් හා රිසිට්පත්වලින් සනාථ කරගත් පරිත්‍යාග වටිනාකම වූ රු.570,819,155 සමඟ සැසඳීමේදී රු.15,816,960 ක් ගිණුම්වල වැඩියෙන් දක්වා තිබුණි. මෙම වැඩිපුර දක්වා ඇති මුදල තහවුරු කර ගැනීම සඳහා සාක්ෂි විගණනයට ඉදිරිපත් නොවීය.

8.6.5 සමාගමට අදාළ බැංකු ගිණුම් අනුව අදාළ කාලපරිච්ඡේදය තුළ බැංකුගත මුළු තැන්පතු හා පොලී ආදායම රු.674,506,147 කි. නමුත් ඉදිරිපත් කරන ලද ගිණුම් අනුව එම ආදායම රු.696,765,299 ක් වූයෙන් බැංකුගත කළ අදායම හා සැසඳීමේදී රු.22,259,152 ක වෙනසක් දක්නට ලැබුණි.

8.7 ලංසු ප්‍රවර්ධනය සඳහා ගුවන් සමාගම තෝරා ගැනීම

- 8.7.1 උක්ත 7.5.4.1 ඡේදයේ සඳහන් පරිදි 245 දෙනෙකුට ගමන් ගත හැකි ගුවන් යානයක් ශ්‍රී ලංකන් එයාර් ලයින්ස් සමාගමින් කුලී පදනමට ලබාගන්න ද එම යානයෙහි ගමන් කර ඇති මහීන් සංඛ්‍යාව 120 ක් පමණක් බව විගණනයට ඉදිරිපත් කළ තොරතුරු අනුව තහවුරු විය.
- 8.7.2 ශ්‍රී ලංකන් එයාර් ලයින්ස් ගුවන් ගමන සඳහා 7.5.4.2 ඡේදයේ දැක්වෙන පරිදි රු.86,255,080 ක පිරිවැයක් දරා තිබුණු අතර සමාගම විසින් මෙම ගමන සඳහා වෙන් කළ ගුවන්යානයක් යොදා ගැනීම රජයේ මුදල් අරපිරිමැස්මෙන් තොරව වැයකර තිබීමකි.
- 8.7.3 ශ්‍රී ලංකන් එයාර් ලයින්ස් වෙත මුදල් ගෙවා විශේෂ ගුවන්යානයක් ඒ සඳහාම යොදාගෙන තිබියදී, එවකට සිටි ක්‍රීඩා අමාත්‍යවරයාට ගුවන් ගමන සඳහා රු.900,000 ක් ගෙවා තිබුණි. එම ගෙවීම් වලට අදාළ සාක්ෂි විගණනයට ඉදිරිපත් කර නොතිබුණි.
- 8.7.4 ශ්‍රී ලංකන් ගුවන් සමාගම විසින් අදාළ ගුවන් ගමන සඳහා රු.මිලියන 32,031,874 ක් වටිනා වට්ටම් හා මිල සහන ලබාදීම හේතුවෙන් එම ප්‍රමාණයෙන් ගුවන් සමාගමට අලාභයක් සිදු වී තිබුණි.

8.8 ලංසු ප්‍රවර්ධනය සඳහා දුම්රිය සේවා තෝරා ගැනීම

- 8.8.1 රාජ්‍ය ආයතනයකින් කළ ඉල්ලීමක් මත රාජ්‍යතාන්ත්‍රික වැදගත්කම සලකා ශ්‍රී ලංකා දුම්රිය දෙපාර්තමේන්තුව ලබාදුන් රු.492,504 ක වට්ටම් වාසිය සී.ඩබ්.පී.සමාගමට ලබාදී නොමැති අතර ඒජන්ත ලෙස කටයුතු කළ J/F Tours & Travels (Ceylon) Pvt Ltd ආයතනය විසින් එම ලබා දුන් වට්ටම් වාසිය ලබාගැනීමෙන් රජයේ මුදල් රු.492,504 ක් අවහාවිතා කර ඇති බව දක්නට ලැබුණි.

8.9 සමාගමේ කටයුතු නතර කිරීම

- 8.9.1 ලංසුව තෝරා නොගැනීම හේතුවෙන් සමාගමේ කටයුතු නතර කර තිබුණ කළ කොටස් ප්‍රාග්ධනය අවලංගු කරන ලෙස දන්වා තිබීම හේතුවෙන් හිටපු අධ්‍යක්ෂ මණ්ඩලය සමාගම් පනතේ අංක 189 දරන වගන්තිය පරිදි අධ්‍යක්ෂවරයෙකු වශයෙන් සැලකිලිමත් වීමේ ප්‍රමිතියට අනුකූලව කටයුතු කර නොතිබුණු බව නිරීක්ෂණය විය.
- 8.9.2 සමාගමෙහි ආයෝජනය කළ රජයට අයත් ආයතනවල නිලධාරීන්ගෙන් සැදුම්ලත් අධ්‍යක්ෂ මණ්ඩලය හිමිකාරිත්වය අත්හැරීම සම්බන්ධයෙන් තම ආයතනවල අධ්‍යක්ෂ මණ්ඩල අනුමැතියකින් තොරව හා එම අධ්‍යක්ෂ මණ්ඩලය හෝ ආයතන දැනුවත් කිරීමකින් තොරව මෙලෙස කොටස් ප්‍රාග්ධනය අවලංගු කිරීමට තීරණය කිරීම තම බලය ඉක්මවා කටයුතු කිරීමකි.
- 8.9.3 සමාගම් පනතේ ප්‍රතිපාදන ප්‍රකාරව සමාගම මේ දක්වා විධිමත් පරිදි ඇවර කිරීමට කටයුතු කර නොතිබුණි. ඒ අනුව සමාගමේ අධ්‍යක්ෂ මණ්ඩලය සමාගම් පනතේ පවත්නා නීතිරීති රෙගුලාසිවලට පටහැනිව කටයුතු කර ඇති බව නිරීක්ෂණය කරනු ලැබේ.

9 පද්ධති පාලන දුර්වලතා

- 9.1 සමාගමේ සභාපති, මෙම සමාගමේ අධ්‍යක්ෂ මණ්ඩල සාමාජිකයෙකු ලෙස කටයුතු කිරීම හා ගුවන් සමාගමේ ප්‍රධාන විධායක නිලධාරියා සමාගමේ කළමනාකරණ කමිටුවේ සාමාජිකයෙකු ලෙස කටයුතු කර තිබීම ගනුදෙනුව සම්බන්ධයෙන් ලබැඳියාවන් අතර ගැටුමක් (Conflict of interest) ඇතිව සිදුවූ ගනුදෙනුවක් ලෙසද මේ තුළින් ශ්‍රී ලංකන් එයාර් ලයින්ස් සමාගමට අලාභයක් සිදුවී ඇති බවද දක්නට ලැබුණි.
- 9.2 මෙම ආයතනය රාජ්‍ය සමාගමක් ලෙස පිළිගත් රජයේ පිළිවෙත් හා රෙගුලාසිවලින් බැහැරවී අවිධිමත් ලෙස සමාගමේ ගනුදෙනු ක්‍රියාත්මක කර තිබුණි.
- 9.3 ඒ අනුව ගිණුම්වලින් වැඩියෙන් දැක්වීම්, අඩුවෙන් දැක්වීම් හා හඳුනා නොගත් ලැබීම් ඇති බව නිරීක්ෂණය වූ අතර එය අභ්‍යන්තර මූල්‍ය පාලනයේ දුර්වලතාවයක් ලෙස නිරීක්ෂණය වේ.
- 9.4 සමාගම වෙත සිදුකළ මුදල් පරිත්‍යාගවලදී එම මුදල් භාරගැනීම, රිසිට්පත් නිකුත් කිරීම හා එම මුදල් බැංකුගත කිරීම සෘජුවම මුදල් අධ්‍යක්ෂවරයා විසින් සිදුකර තිබීම අභ්‍යන්තර පාලනයේ දුර්වලතාවයකි.
- 9.5 J/F Tours & Travels (Ceylon) Pvt Ltd ආයතනයේ 2009 වර්ෂයේදී ප්‍රධාන -කොටස්කරුවෙකු ලෙස කටයුතු කළ අයෙකු සමාගමේ ප්‍රධාන සංවිධායක කමිටුවේ සාමාජිකයෙකු වශයෙන් කටයුතු කර තිබුණි.
- 9.6 සමාගම පිහිටුවීම සඳහා (118,000,000 /128,000,000 X 100) 92% ක කොටස් ප්‍රාග්ධනය යොදවා ඇත්තේ සම්පූර්ණ රාජ්‍ය අරමුදල්වලිනි. එසේම පෞද්ගලික ආයතනවලින් ලබාගන්නා මුදල් වුවද, ඒවා රාජ්‍ය සමාගමක් වෙත ලබාගැනීමේදී හා එම මුදල් වියදම් කිරීමේදී ඒ සඳහා රජයේ නීතිරීතිවලට අනුව ඉතා අරපිරිමැස්මෙන් , විනිවිදභාවයකින් වියදම් කළ යුතු අතර, ඒ සම්බන්ධයෙන් දැරූ රු.696,698,358 ක වියදම් සම්බන්ධයෙන් ඒ අනුව කටයුතු සිදුකර නොතිබුණි.

10. නිර්දේශ

- පහත සඳහන් නිර්දේශයන් කරනු ලැබේ.
- 10.1 රාජ්‍ය සමාගම් පිහිටුවීම හා එම සමාගම්වල මූල්‍ය පාලනය සම්බන්ධයෙන් අදාළ අමාත්‍යාංශය, මහා භාණ්ඩාගාරය, රාජ්‍ය ව්‍යාපාර දෙපාර්තමේන්තුව, කළමනාකරණ විගණන දෙපාර්තමේන්තුව, භාණ්ඩාගාර මෙහෙයුම් දෙපාර්තමේන්තුව, කළමනාකරණ සේවා දෙපාර්තමේන්තුව, යන ආයතන විසින් නිසි අධීක්ෂණයක් සිදුකළ යුතු බව. (යොමුව 8.1 සිට 8.9 දක්වා)
- 10.2 අමාත්‍ය මණ්ඩලයට නිවැරදි තීරණ ගැනීම සඳහා අවශ්‍ය නිවැරදි හා අදාළ සියලු තොරතුරු අමාත්‍ය මණ්ඩල සංදේශ මගින් අමාත්‍ය මණ්ඩලය වෙත කල්වේලා ඇතිව ලබා දීමට වගකිව යුතු පාර්ශ්වයන් කටයුතු කළ යුතු බව. (යොමුව - 8.1 , 8.1.2)

- 10.1 රජයේ අරමුදල් යොදවා රාජ්‍ය සමාගම් බිහිකිරීමේ දී අදාළ නීතිරීති හා වක්‍රලේඛ ප්‍රකාර නීත්‍යානුකූල අනුමැතියක් ඇතිව සමාගම් ආරම්භ කිරීම කළ යුතු බව. (යොමුව - 8.1.5,8.1.7, 8.1.8, 8.2.1)
- 10.2 රාජ්‍ය සමාගම් පිහිටුවීම (ලියාපදිංචි කිරීම), සමාගමෙහි කටයුතු පවත්වා ගැනීම හා විසුරුවා හැරීම සමාගම් පනතේ විධිවිධාන ප්‍රකාරව සිදුකිරීමටත්, සමාගම් රෙජිස්ට්‍රාර්වරයාට සැපයිය යුතු වාර්තා නිසි පරිදි සැපයීමටත් වග බලාගත යුතු බව. (යොමුව -8.4.1,8.4.2,8.9)
- 10.3 සමාගමේ මූල්‍ය ගනුදෙනු විධිමත් පරිදි සිදු නොකිරීම සම්බන්ධයෙන් වගකිව යුතු නිලධාරීන් හඳුනාගෙන නීත්‍යානුකූලව කටයුතු කළ යුතු බව (යොමුව - 8.5.7,8.6.1,8.6.2,8.6.4,8.6.5)
- 10.4 සමාගමකින් අපේක්ෂිත කාර්යභාරය අවසන් වූ පසු සමාගම නීත්‍යානුකූල ලෙස විසුරුවා හැරීමට කටයුතු කර අදාළ ලියවිලි, පොත්පත් භාරගැනීමත්, වාර්ෂිකව සමාගමෙහි මූල්‍ය වාර්තා අධීක්ෂණය කිරීමත්, සමාගම සම්බන්ධයෙන් වගකීම රේඛීය අමාත්‍යාංශය විසින් කළ යුතු බව (යොමුව - 8.1 සිට 8.9)
- 10.5 රාජ්‍ය සමාගම් විසින් මිලදී ගැනීම් හා සේවා ලබාගැනීම් සිදුකාරීමේදී අදාළ ප්‍රසම්පාදන ක්‍රියාවලීන් නිසි පරිදි අනුගමනය කළ යුතු බව. (යොමුව 8.3,8.7,8.8)
- 10.6 රාජ්‍ය සමාගම්වල කටයුතු පවත්වා ගැනීමේදී කාර්යයන් ඉටු කිරීමේදී මුදලට අගය සංකල්පය ආරක්ෂා කරගැනීම සඳහා ආර්ථිකමය භාවය, කාර්යක්ෂමතාවය සහ ඵලදායිතාවය යන ගුණාංග රැකෙන පරිදි මූල්‍ය කටයුතු මෙහෙයවිය යුතු බව. (යොමුව - 8.1 සිට 8.9)
- 10.7 රාජ්‍ය සමාගම් සඳහා මුදල් පරිත්‍යාග ලබාගැනීමේදී හා එම පරිත්‍යාගලාභීන් වෙත රිසිට්පත් ලබාදීම, බදු සහන ලබාදීම සඳහා අවශ්‍ය අනුමැතීන් නිවැරදිව ලබාගැනීම කළ යුතු බව. (යොමුව -8.5.1 සිට 8.5.8)

11. නිගමන

- 11.1 2018 පොදුරාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙලේ සත්කාරකත්වය ලබා ගැනීම සඳහා සිව්බලිවිඪී 2018 (පෞද්ගලික) සමාගම පිහිටුවන ලැබූව ද එහි සත්කාරකත්වය ශ්‍රී ලංකාවට ලබා ගැනීමට නොහැකි වීමත්, රාජ්‍ය හා පෞද්ගලික අංශයන්ගෙන් රැස්කර ගත් මුදල් නිසි මූල්‍ය පාලනයකින් තොරව වියදම් කිරීමත් හේතුවෙන් රු.මිලියන 698 ක් නිශ්කාර්ය වියදම් බවට පත් වී ඇති බව නිගමනය කරමි.
- 11.2 නිසි ශක්‍යතා අධ්‍යයනයකින් හා අමාත්‍ය මණ්ඩලයේ පූර්ව අනුමැතියකින් තොරව සමාගම පිහිටුවීමත්, සමාගම පිහිටුවීමට පෙර රජයේ අරමුදල් රු.මිලියන 10 ක් සමාගමෙහි ප්‍රාරම්භක වියදම් ලෙස යොදා ගැනීමත්, එම සමාගමෙහි ආයෝජනය කරන ලද රු.මිලියන 118 ක් සඳහා රාජ්‍ය ආයතන 04 ක් විසින් ආයෝජිත ප්‍රාග්ධනය සඳහා විධිමත් පරිදි කොටස් නිකුත් කර නොතිබීමත් සම්බන්ධයෙන් අදාළ තීරණ ගත් හා තීරණ ක්‍රියාත්මක කල පාර්ශවයන් වගකිව යුතු බව නිගමනය කරමි.

- 11.3 සමාගමේ ප්‍රධාන අරමුණු ඉටු කරගැනීමට නොහැකි බව නිශ්චිතව හඳුනාගත් දින සිට සාධාරණ කාලයක් තුළ සමාගම ගණන් බේරා වසා දැමීමට අධ්‍යක්ෂක මණ්ඩලය අපොහොසත් වී ඇති බවත්, ඒ සම්බන්ධයෙන් අධ්‍යක්ෂක මණ්ඩලය වගකීමට බැඳෙන බවත් නිගමනය කරමි.
- 11.4 සමාගම සඳහා බාහිර ආයතන හා පුද්ගලයන් 85 දෙනෙකුගෙන් පරිත්‍යාග ලෙස රු. 570,819,155 ක මුදලක් ලබාගෙන එම මුදල් රජයේ නීතිරීති හා ප්‍රසම්පාදන මාර්ගෝපදේශ සංග්‍රහයට පටහැනි ලෙසත්, විනිවිදභාවයකින් තොරවත් , රාජ්‍ය ප්‍රතිපත්ති වලට පටහැනි ලෙසත් වියදම් කර ඇති අතර මේ සම්බන්ධයෙන් විශේෂ පරීක්ෂණයක් පැවැත්විය යුතු බවට නිගමනය කරමි.
- 11.5 මෙම වාර්තාවේ විගණකාධිපති සතු බලතල, සම්පත්, කාලය හා ඉදිරිපත් කළ තොරතුරු යන විෂය සීමා තුළ සිදුකරන ලද හෙයින් ඉන් ඔබ්බට ගොස් විගණකාධිපතිට නිගමනය කළ නොහැකි මට්ටමේ නීති විරෝධී හෝ සාපරාධී කටයුතු සිදුවී ඇත්දැයි යන්න මාගේ පරීක්ෂාවට ලක් නොවුණු අතර, එවැනි පරීක්ෂාවක් කළ යුතු යැයි හැඟී යන්නේ නම් ඒ සඳහා විශේෂිත වූ ආයතනයන්හි හෝ කොටසක සහාය ලබාගැනීම සුදුසු බව නිගමනය කරමි.
- 11.6 සමාගම වෙත මුදල් පරිත්‍යාග කිරීම සඳහා හිටපු මහ බැංකු අධිපතිවරයා හා එවකට සිටි ක්‍රීඩා අමාත්‍යවරයා තම නිල තනතුරු නාමය යොදාගනිමින් තමන් යටතේ නියාමන වන ආයතන වලින් අරමුදල් රැස්කිරීම වෘත්තීය අවාරධර්ම වලට පටහැනි ක්‍රියාවක් බව නිගමනය කරමි.



එච්.එම්.ශාමිණි විජේසිංහ

විගණකාධිපති

2019 මාර්තු 29 දින

2018 பொதுநலவாய விளையாட்டு விழாவின் அனுசரணையை
இலங்கைக்கு பெற்றுக்கொள்வது தொடர்பான விசேட கணக்காய்வு
அறிக்கை

01. நிறைவேற்றுப் பொழிப்பு

2018 பொதுநலவாய விளையாட்டு விழாவின் அனுசரணையை இலங்கைக்கு பெற்றுக்கொள்வதற்காக 2010 ஆம் ஆண்டின் போது விளையாட்டுத்துறை அமைச்சினால் நடவடிக்கை எடுக்கப்பட்டிருந்தது. இதற்குத் தேவையான நடவடிக்கைகளைச் செயற்படுத்துதல், அமுல்படுத்துதல் மற்றும் பெறுகை நடவடிக்கைகளின் கேள்வி மனுக்களைச் சமர்ப்பிக்கும் நடவடிக்கைகளுக்காக சீ.டபிள்யூ.ஜீ 2018 (தனியார்) எனும் பெயரில் ஒரு அரசாங்க கம்பனி தோற்றுவிக்கப்பட்டிருந்தது. அக்கம்பனியின் பங்கு மூலதனத்தில் 51 சதவீதம் அரசாங்கமும் 49 சதவீதம் அரசாங்க நிறுவனங்களும் மேற்கொள்வதற்கு எதிர்பார்க்கப்பட்டிருந்தது. அதற்கிணங்க தொடக்க மூலதனத்தில் ரூபா 110 மில்லியன் பணம் விளையாட்டுத்துறை அமைச்சினாலும் பொதுத்திறைசேரியினாலும் ரூபா 18 மில்லியன் இலங்கை டெலிகொம் கம்பனியினாலும் வழங்கப்பட்டிருந்தது. இதற்கு மேலதிகமாக தனியார் நிறுவனங்கள் மற்றும் தனிப்பட்டவர்களிடமிருந்து பணத்தை நன்கொடையாகப் பெற்றுக்கொள்வதற்கு நடவடிக்கை எடுக்கப்பட்டிருந்தது. இவ்வாறு ரூபா 689.9 மில்லியன் நிதி சேர்க்கப்பட்டு கம்பனி தோற்றுவிக்கப்பட்டிருந்தது. விளையாட்டு விழாவின் அனுசரணையை இலங்கைக்கு பெற்றுக்கொள்வதற்கு முடியாதிருந்தது. மேலும் அவ்வாறு பெற்றுக்கொண்ட பணம் முறையான நிதிக்கட்டுப்பாடு மற்றும் வெளிப்படைத்தன்மையின்றி செலவு செய்யப்பட்டுள்ளதாகவும் கம்பனியின் கட்டுப்பாட்டு நடவடிக்கைகள் உரிய சட்ட விதிகளுக்கு இணங்க இடம்பெற்றிருக்கவில்லை எனவும் ஏடுகள், அறிக்கைகள், சட்டங்கள், பல்வேறு கோவைகள், பதிவேடுகள் என்பவற்றைப் பரீட்சித்த போது இனங்காணக்கூடியதாக இருந்தது. அதற்கிணங்க 2010 ஆம் ஆண்டில் கம்பனியைத் தோற்றுவிப்பதற்குரிய சட்டரீதியான ஏற்பாட்டைப் பரீட்சித்தலும், 2013 மே 31 ஆந் திகதி வரை கம்பனிக்கு கிடைத்த நன்கொடைகளும் இடம்பெற்ற செலவுகளும் கம்பனியின் கணக்குகளைச் சமர்ப்பித்தலைப் போல கலைப்பதற்குரிய தகவல்களும் பரீட்சிக்கப்பட்டன. அதற்கிணங்க கம்பனியைத் தோற்றுவிக்கும் நடவடிக்கை அமைச்சரவைத் தீர்மானத்திற்கு முரணாக இடம்பெற்றிருத்தலும் அரசாங்கத் துறையின் பங்கு மூலதனத்திற்காக சட்டரீதியான பங்குச் சான்றிதழ் வழங்கப்படாமையும் கேள்விகளைத் தயாரிப்பதற்காக ஆலோசனைக் கம்பனியைத் தெரிவு செய்தல், உடன்படிக்கை செய்து கொள்ளல், ஆலோசகர்களைத் தெரிவு செய்தல் என்பன மேற்கொள்ளப்படும் போது பெறுகை வழிகாட்டிக் கோவைக்கு முரணாக இடம்பெற்றிருந்தன என்பது அவதானிக்கப்பட்டது. மேலும், ஏற்றுமதி அபிவிருத்திச் சபை அதன் குறிக்கோள்களுக்கு புறம்பாக இக்கம்பனியில் பணத்தை முதலீடு செய்திருந்தமையும், கம்பனி முறைப்படியாக ஏடுகள், அறிக்கைகள்

என்பவற்றை பேணியிருக்காமையும், உரிய அனுசரணையைப் பெற்றுக்கொள்வதற்கு முடியாமையின் பின்னரும் கம்பனி அதிகாரசட்டத்தின் பிரகாரம் இக்கம்பனியை கலைத்தல் நடவடிக்கை இடம்பெற்றிருக்காமையும், உரிய நிதிக்கட்டுப்பாட்டாளர்கள் இன்றி தனிப்பட்ட தரப்பினர்களிடமிருந்து நிதிகள் சேகரித்தல் இடம்பெற்றிருந்தமையும் வெளிப்படுத்தப்பட்டிருந்தது.

இவ்வாறான அரசாங்க கம்பனி உரிய அமைச்சின் மற்றும் திறைசேரியின் முறையான மேற்பார்வையின் கீழ் காணப்படுதல் வேண்டும் எனவும் அமைச்சரவைக்கு சரியான தீர்மானம் எடுப்பதற்காக தேவையான சரியான தகவல்களை உரிய காலத்தில் வழங்குவதற்கு நடவடிக்கை எடுத்தலும் அரசாங்க கம்பனிகளின் செயற்பாடுகளை நிறைவேற்றும் போது பணத்திற்கான பெறுமதிக் கருதுகோளைப் பாதுகாக்கும் வகையில் நிதி நடவடிக்கைகளை செயற்படுத்துவதும் உரிய சட்ட விதிகள், சுற்றறிக்கையின் பிரகாரம் நடவடிக்கை எடுக்க வேண்டும் என்பதும் அவசியமானவை என இனங்காணப்பட்டிருந்தது.

அதற்கிணங்க, 2018 பொதுநலவாய விளையாட்டு விழாவின் அனுசரணையை இலங்கைக்குப் பெற்றுக்கொள்வதற்காகச் சேகரிக்கப்பட்ட பணத்தை ஆக்கபூர்வமாகவும் விளைதிறனாகவும் பயன்படுத்தாமையின் காரணமாக நிதி ரீதியாக ரூபா 689.9 மில்லியன் நிதி நடட்டம் ஏற்பட்டுள்ளதாக அவதானிக்கப்பட்டது.

02. அறிக்கையின் பின்னணியும் தன்மையும்

2018 பொதுநலவாய விளையாட்டு விழாவின் அனுசரணையை இலங்கைக்கு பெற்றுக்கொள்ளும் குறிக்கோளில் சீடபிள்யூஜி 2018 (தனியார்) கம்பனி எனும் பெயரில் ஒரு அரசாங்க கம்பனி தோற்றுவிக்கப்பட்டு அதன் செயற்பாடுகளுக்காக ரூபா 689.9 மில்லியன் பணம் சேகரிக்கப்பட்டிருந்தது. எனினும் அந்த அனுசரணையை இலங்கைக்கு பெற்றுக்கொள்ள முடியாமையின் அடிப்படையில் கம்பனியைத் தோற்றுவிக்கும் குறிக்கோள் நிறைவேற்றப்பட்டிருக்கவில்லை. மேலும் நிதிகள் முறைப்படியாக முகாமைத்துவம் செய்யப்படாமையின் காரணமாக பணப் பெறுமதிக் கருதுகோளைப் பாதுகாப்பதனைப் போல நிதி ஒழுக்கக் கட்டுப்பாடுகளும் இடம்பெற்றிருக்கவில்லை என இனங்காண்பதற்கு முடியுமாக இருந்தது. எனவே இந்நிலைமையைப் பரீட்சிப்பதற்காக மேற்கொள்ளப்பட்ட கணக்காய்வின் போது இனங்காணப்பட்ட தகவல்களை உள்ளடக்கி இந்த அறிக்கை தயாரிக்கப்பட்டிருந்தது.

03. இந்த அறிக்கையைத் தயாரிப்பதற்காக பின்பற்றப்பட்ட நடைமுறைகள்

- 3.1 புத்தகங்களையும் அறிக்கைகளையும் பரீட்சித்தல்.
- 3.1.1 கம்பனியைப் பதிவுசெய்வது தொடர்பாக கம்பனிகள் பதிவாளர் அலுவலகத்திற்கு வழங்கப்பட்டுள்ள கடிதங்களையும் அறிக்கைகளையும் பரீட்சித்தல்.
- 3.1.2 கம்பனிகள் செயலகத்தில் பேணப்பட்டிருந்த பதிவேடுகள் மற்றும் கம்பனி பணிப்பாளர்களின் பணிப்பாளர் சபைத் தீர்மானத்தை பரீட்சித்தல்.
- 3.1.3 சமர்ப்பிக்கப்பட்ட அமைச்சரவைப் பத்திரம் மற்றும் அவை தொடர்பான தீர்மானங்களைப் பரீட்சித்தல்.
- 3.1.4 கம்பனியின் நடைமுறைக் கணக்கிற்குரிய வங்கி அறிக்கைகள் மற்றும் கம்பனிக்கு பணத்தை நன்கொடை செய்வது தொடர்பாக தயாரிக்கப்பட்ட பற்றுச்சீட்டுப் புத்தகம், வங்கி செலவுத் தாள், சமர்ப்பிக்கப்பட்ட கொடுப்பனவு பேரேடு, வவுச்சர்களின் புகைப்படப் பிரதி என்பவற்றைப்பரீட்சித்தல்.
- 3.1.5 இலங்கை சனநாயக சோசலிசக் குடியரசின் ஆலோசகர்களைத் தெரிவு செய்வது தொடர்பான கையேடுகளும் வழிகாட்டிக் கோவைகளும் மற்றும் அவை தொடர்பான செயற்பாடுகளுடன் இணங்கியிருத்தல்.
- 3.1.6 2007 இன் 07 ஆம் இலக்க கம்பனிகள் அதிகாரசட்டம்
- 3.1.7 2010 இன் 10 ஆம் இலக்க உள்நாட்டு இறைவரிச் சட்டம்.
- 3.1.8 கம்பனி கொடுக்கல் வாங்கல்கள் செய்த அரசாங்க நிறுவனங்களுக்குரிய கொடுக்கல் வாங்கல்கள் சம்பந்தமாக கோவைகளையும் பதிவேடுகளையும் பரீட்சித்தல்.
- 3.2 கம்பனியின் மற்றும் வெளி நிறுவனங்களின் உத்தியோகத்தர்களுடன் கலந்துரையாடல்களை நடாத்துதல்.

04. கணக்காய்வின் நோக்கெல்லை (Scope of Audit)

2010 நவம்பர் 23 ஆந்திகதி பதிவு செய்யப்பட்ட சீடபிள்யூஜீ 2018 தனியார் கம்பனியைத் தோற்றுவிப்பது தொடர்பாகச் செய்யப்பட்ட சட்டரீதியான ஏற்பாடு சம்பந்தமாகப் பரீட்சித்தல், 2010 நவம்பர் 23 ஆந் திகதியிலிருந்து 2013 மே 31 ஆந் திகதி வரை கம்பனியால் மேற்கொள்ளப்பட்ட செலவுகள் சம்பந்தமாக கம்பனிக்காக ஈடுபடுத்தப்பட்ட ஆரம்ப பங்கு மூலதனம், நிதி நன்கொடை என்பன சம்பந்தமாகப் பரீட்சித்தல், கம்பனியை உருவாக்குதல், கம்பனியின் கணக்குகளைச் சமர்ப்பித்தல், கம்பனியை கலைத்தல் சம்பந்தமான உரிய பின்னணி, சட்டரீதியான விடயங்கள் என்பன தொடர்பாகப் பரீட்சித்தல்.

05. நோக்கெல்லையின் வரையறைகள் (Limitation)

- 5.1 கணக்காய்வுச் சந்தர்ப்பம் வரை கம்பனியின் பிரதான பதிவு செய்யப்பட்ட அலுவலகம் மூடப்பட்டதன் காரணமாக தகவல்களைப் பெற்றுக்கொள்ளுதல் சிக்கலுடையதாக இருத்தல்.
- 5.2 கம்பனியை கணக்காய்விற்காக பயன்படுத்திய சந்தர்ப்பம் வரை கம்பனியில் இடம்பெற்ற கொடுக்கல் வாங்கல்கள் முடிவுறுத்தப்பட்டு 04 ஆண்டுகள் அளவில் எடுத்திருந்ததன் காரணமாக போதியளவான எழுத்துமூல சான்றுகளையும் மூன்றாம் தரப்பினர் சான்றுகளையும் தேடிக் கண்டுபிடிப்பது சிக்கலானதாக இருத்தல்.
- 5.3 கம்பனியின் செலவுகள் வெளிநாடுகளில் கடன் அட்டைகளின் மூலம் இடம்பெற்றிருந்ததன் காரணமாக மூன்றாம் தரப்பினர்களின் சான்றுகளைப் பெற்றுக்கொள்ள முடியாதிருந்தமை.
- 5.4 கம்பனிக்காக தனிப்பட்ட நன்கொடைகள் நேரடியாக பணமாகப் பெற்றுக்கொண்டமை, அவை வங்கியில் வைப்பில் இடாது நேரடியாக பணமாக செலவு செய்தல் இடம்பெற்றமை காரணமாக பெற்றுக்கொள்ளப்பட்ட நன்கொடைகளும் இடம்பெற்ற செலவுகளும் தொடர்பான சரியான தகவல்களைப் பெற்றுக்கொள்வதில் சிக்கல்கள்
- 5.5 முறைப்படியாக பராமரிக்கப்பட்ட காசுப் புத்தகம் சமர்ப்பிக்கப்படாமை.
- 5.6 கம்பனி மேற்கொண்ட ஒட்டுமொத்த செலவுகள் ரூபா 697 மில்லியனாக இருந்ததுடன் (பின்னிணைப்பு 01) அச்செலவுகளுக்குரிய கொடுப்பனவு வவுச்சர், காசுப் புத்தகம்,

பணிப்பாளர் சபைத் தீர்மானம், ஆலோசகர்களைத் தெரிவு செய்யும் நடவடிக்கை அவை தொடர்பான ஆவணங்கள் முதலிய சான்றுகள் கணக்காய்விற்குச் சமர்ப்பிக்கப்படாததுடன் அந்த ஆவணங்கள் நிதி மோசடி புலனாய்வுப் பிரிவிற்கு (FCID) வழங்கப்பட்டுள்ளதாக கம்பனியின் பணிப்பாளர் கணக்காய்விற்குத் தெரிவித்தமை.

06. நடைமுறையை அறிமுகப்படுத்துதல்

பின்வரும் துறைகள் நடைமுறையின் போது இனங்காணப்பட்டன.

- 6.1 விளையாட்டு விழாவின் அனுசரணையைப் பெற்றுக்கொள்வதற்கு நடவடிக்கை எடுத்தல்.
- 6.2 கம்பனியை தோற்றுவித்தலும் செயற்பாடுகளை நடைமுறைப்படுத்தலும்.
- 6.3 ஏற்றுமதி அபிவிருத்திச் சபை கம்பனியில் பணத்தை முதலீடு செய்தல்.
- 6.4 சீடபிள்யூஜி 2018 (தனியார்) ஒரு கம்பனி என்பது உறுதிப்படுத்தப்படுதல்.
- 6.5 கணக்குகள் மற்றும் ஆண்டறிக்கைகளைச் சமர்ப்பித்தல்.
- 6.6 கம்பனிக்கு தனியார் நிறுவனங்கள் மற்றும் தனிப்பட்டவர்களிடமிருந்து பணத்தைப் பெற்றுக்கொள்ளல்.
- 6.6 கம்பனியின் நடவடிக்கைகளை நிறுத்திவைத்தல்.

7. நடைமுறைகள்

7.1 விளையாட்டு விழாவின் அனுசரணையை பெற்றுக்கொள்வதற்கு நடவடிக்கை எடுத்தல்

- 7.1.1 2018 பொதுநலவாய விளையாட்டு விழாவை ஹம்பாந்தோட்டையில் நடாத்துவதற்கு அனுசரணையைப் பெற்றுக்கொள்ளும் எதிர்பார்ப்புடன் அப்போதைய விளையாட்டுக்குப் பொறுப்பான அமைச்சரால் 2010 திசம்பர் 16 ஆந் திகதிய 2010/24 ஆம் இலக்க அமைச்சரவைப் பத்திரம் அமைச்சரவைக் குழு சமர்ப்பிக்கப்பட்டிருந்தது. (பின்னிணைப்பு 02)

7.1.2 2018 ஆம் ஆண்டின் போது பொதுநலவாய விளையாட்டு விழாவின் அனுசரணையை இலங்கைக்குப் பெற்றுக்கொள்வதற்காக செயற்படுவதற்குத் திட்டமிடல், போட்டியிடுவதற்கான கேட்பு மனுவை 2011 மே மாதமளவில் சமர்ப்பிக்க வேண்டியிருந்ததுடன் காரணமாக அந்நடைமுறையை இலகுவடுத்துவதற்காகவும் போட்டியிடுவது சம்பந்தமாக விரைவான தீர்மானம் எடுப்பதற்காகவும் அப்போதிருந்த விளையாட்டுத்துறை அமைச்சர் மற்றும் அப்போதிருந்த வெளிநாட்டு தொழில்வாய்ப்பு மேம்பாட்டு மற்றும் நலன்புரி அமைச்சர், பாராளுமன்ற உறுப்பினர் ஆகியோரை உள்ளடக்கிய அரசாங்கத்தின் சிரேஷ்ட உத்தியோகத்தர்களையும் தனியார் துறையின் பிரதிநிதிகளையும் உள்ளடக்கும் 34 அங்கத்தவர்களைக் கொண்ட ஒழுங்குபடுத்தல் குழு நியமிக்கப்பட்டிருந்தது. (பின்னிணைப்பு 03)

7.1.3 இந்த ஒழுங்குபடுத்தல் குழுவினால் பின்வரும் பிரதான துறைகளின் கீழுள்ள செயற்பாடுகள் தொடர்பாக விரைவாக நடவடிக்கை எடுக்கப்பட வேண்டுமென தீர்மானிக்கப்பட்டிருந்தது

- கூட்டமைப்பு கட்டமைப்பினைத் தயாரித்தல். (ஒரு அரசாங்க கம்பனியைத் தோற்றுவித்தல்)
- உப குழுவினை நியமித்தல்
- செயலகத்தை ஆரம்பித்தல்
- கேள்விகளை முன்வைக்கும் நடைமுறைக்கு ஆயத்தமாகுதல்
- ஐக்கியநாடுகள் அமைப்பின் கிளஸ்கோ நகரத்தில் நடைபெறுகின்ற மீளாய்வுக்கட்டங்களுக்கு பங்குபற்றுதல்.

7.1.4 2010 நவம்பர் 29 ஆந் திகதியிலிருந்து 2010 திசம்பர் 03 ஆந் திகதி வரையான காலத்தின் போது நடைபெற்ற ஐக்கிய நாடுகள் அமைப்பின் கிளாஸ்கோ மீளாய்வுக் கூட்டத்தில் பங்குபற்றுவதற்காக வெற்றிகரமான ஆலோசனைக் கம்பனி ஒன்றினை தெரிவு செய்வது தொடர்பான ஒழுங்குவிதிகளை ஈடுபடுத்தும் தேவைப்பாடுகளும் கவனத்திற்கு எடுத்துக்கொள்ளப்பட்டிருந்தது.

7.1.5 மேலே கூறப்பட்டவாறு நியமிக்கப்பட்ட ஒழுங்குபடுத்தல் குழு 2010 நவம்பர் 24 ஆந் திகதி பின்வரும் விடயங்களை அங்கீகரித்திருந்தன.

- இந் நடவடிக்கைகளைச் செயற்படுத்துவதற்காக ஒரு கம்பனியைத் தோற்றுவித்தல்.
- கேள்விகளைத் தயாரிப்பதற்கான பொருத்தமான ஆலோசனைக் கம்பனியைத் தெரிவு செய்தல்.

- 2010 நவம்பர் மாதம் 29 ஆந் திகதியிலிருந்து 2010 திசெம்பர் 03 ஆந் திகதி வரை கிளாஸ்கோ மீளாய்வுக் கூட்டத்திற்கு பங்குபற்றுதல்.
- உப குழுவால் நிறைவேற்றப்பட்டுள்ள செயல்முன்னேற்றத்தை கவனத்தில் கொள்ளுதல்.

7.1.6 தேசிய விளையாட்டுக் கொள்கையைத் தயாரித்தல் மற்றும் அதனை அமுல்படுத்தும் நடைமுறை தொடர்பாக கலந்துரையாடுவதற்கு ஒழுங்குபடுத்தல் குழு 2010 திசெம்பர் 02 ஆந் திகதி விசேட ஒரு கூட்டத்தை நடாத்தியிருந்தது.

7.1.7 அதற்கிணங்க உத்தேசிக்கப்பட்ட பின்வரும் நடவடிக்கைகள் தொடர்பாக அந்த அமைச்சரவைப் பத்திரத்தின் 06 ஆம் பிரிவின் கீழ் அமைச்சரவையின் மேல் அங்கீகாரம் எதிர்பார்க்கப்பட்டிருந்தது.

(i) 2018 பொதுநலவாய விழாவின் அனுசரணையை இலங்கைக்குப் பெற்றுக்கொள்வதற்காக ஒழுங்குபடுத்தல் குழுவை நியமித்தல்.

(ii) தோற்றுவிக்கப்பட்ட சீடபிள்யூஜி ஹம்பாந்தோட்டை 2018 தனியார் கம்பனியின் பங்குகளில் 51 சதவீதம் இலங்கை அரசாங்கத்திற்கும் எஞ்சிய 49 சதவீதமான பங்குகளின் உரிமை அரசாங்கத்திற்குச் சொந்தமான நிறுவனங்களுக்கும் உரியதாக பங்குகளை வெளியிடுதல்.

(iii) கம்பனியின் ஆரம்பக் கிரயம் மற்றும் ஒழுங்குபடுத்துதல் நடவடிக்கைகளுக்காக விளையாட்டுத்துறை அமைச்சின் செயலாளரால் விளையாட்டு அபிவிருத்தி நிதியத்திலிருந்து ரூபா 10 மில்லியன் பணம் மானியமாக வழங்கப்பட்டிருந்தது.

7.1.8 அதற்கிணங்க 2010 நவம்பர் மாதம் 23 ஆந் திகதி உருவாக்கப்பட்ட சீடபிள்யூஜி ஹம்பாந்தோட்டை 2018 (தனியார்) கம்பனியின் தலைவராக விளையாட்டுத்துறை அமைச்சின் செயலாளராக அப்போது கடமையாற்றிய உத்தியோகத்தருக்குப் பதிலாக 2010 திசெம்பர் 11 ஆந் திகதி செயலாளராக கடமையாற்றிய உத்தியோகத்தரை நியமிப்பதற்குமான அங்கீகாரம் எதிர்பார்க்கப்பட்டிருந்தது. ஏனைய பணிப்பாளர்களாக மத்திய வங்கியின் வங்கி நடவடிக்கைகள் தொடர்பான அப்போதைய சனாதிபதியின் ஆலோசகர், இலங்கை சுற்றுலாச் சபையின் அப்போதைய தலைவர், ஏற்றுமதி அபிவிருத்திச் சபையின் அப்போதைய தலைவர் மற்றும் தனியார் துறையில் சேவையாற்றிய சந்தைப்படுத்தல் மற்றும் முகாமைத்துவ ஆலோசகர் நியமிக்கப்பட்டிருந்தார்.

7.1.9 மேலே 7.1.7 ஆம் பந்தியின் கீழ் காட்டப்பட்டுள்ள விடயங்களுக்காகவும் அமைச்சரவையின் மேல் அங்கீகாரமும் அமைச்சரவைப் பத்திரத்தின் 07 ஆம் பந்தியின் கீழ் பின்வரும் 04 பிரேரணைகளுக்காக அமைச்சரவையின் அங்கீகாரமும் எதிர்பார்க்கப்பட்டிருந்தது.

- (i) ஆரம்ப பங்கு மூலதனத்திற்காக ரூபா 100 மில்லியன் பொதுத் திறைசேரியால் வழங்குதல்.
- (ii) கம்பனியின் குறிக்கோள்களை நிறைவேற்றுவதற்காக ஏனைய மூலகங்களிலிருந்து உதவிகள் மற்றும் நன்கொடையாக நிதியத்தை உருவாக்கிக் கொள்ளுதல்.
- (iii) கம்பனியின் கொடுப்பனவு நடவடிக்கை மற்றும் அக்கம்பனிக்கு கிடைக்கின்ற நன்கொடைகள், மானியங்கள் மற்றும் ஏனைய பெறுவனவுகளை வரிகளிலிருந்து விடுவிப்பதற்காக நிதி மற்றும் திட்டமிடல் அமைச்சிற்கும் உள்நாட்டு இறைவரித் திணைக்களத்திற்கும் தேவையான சட்டரீதியான ஏற்பாடுகளை வழங்குதல்.
- (iv) ஒழுங்குபடுத்துதல் குழுவின் ஆலோசனை மற்றும் அங்கீகாரத்தின் அடிப்படையில் 2018 பொதுநலவாய விளையாட்டு விழாவை நடாத்தும் அனுசரணையை இலங்கைக்கு பெற்றுக்கொள்வதற்காக மேற்கொள்ளப்படுகின்ற செலவுகளை கம்பனியின் மூலம் செய்தல்.

7.1.10 அமைச்சரவைத் தீர்மானத்தை வழங்குதல்

மேற்கூறிய அமைச்சரவைப் பத்திரத்தின் 06 ஆம் பிரிவின் கீழ் காட்டப்பட்டுள்ள விடயங்கள் சம்பந்தமாக 2010 திசம்பர் மாதம் 29 ஆந் திகதிய அமப/10/2988/552/003 ஆம் இலக்கத்தின் கீழ் (பின்னிணைப்பு 04) மேல் அங்கீகாரம் வழங்கப்பட்டிருந்ததுடன் அமைச்சரவைப் பத்திரத்தின் 7 ஆம் பிரிவில் குறிப்பிடப்பட்ட 4 பிரேரணைகள் சம்பந்தமாக நிதி மற்றும் திட்டமிடல் அமைச்சரின் அவதானிப்புக்கள் கிடைக்கும் வரை பிற்போடுவதற்குத் தீர்மானிக்கப்பட்டிருந்தது. (பின்னிணைப்பு – 05)

7.2 கம்பனியை தோற்றுவித்தலும் செயற்பாடுகளை நடைமுறைப்படுத்தலும்

7.2.1 விளையாட்டு விழாவை நடாத்துதலை ஒழுங்குபடுத்தும் செயற்பாட்டை இலகுபடுத்துவதற்காக 2007 இன் 07 ஆம் இலக்க கம்பனிகள் அதிகாரச்சட்டத்தின் கீழ் இலங்கை கம்பனிகள் பதிவாளர் திணைக்களத்தின் PV-75629 ஆம் இலக்கத்தின் கீழ் சீடபிள்யூஜி 2018 (தனியார்) எனும் பெயரில் ஒரு தனியார் கம்பனி 2010 நவம்பர் மாதம் 23 ஆந் திகதி பதிவு செய்யப்பட்டிருந்தது.

7.2.2 கம்பனியின் பணிப்பாளர் சபையால் பங்கு மூலதனத்திற்கு பங்களிப்புச் செய்தல் அட்டவணை 01 இல் தரப்படுகின்றது.

அட்டவணை 01:-

கம்பனியின் பணிப்பாளர்கள் பங்கு மூலதனத்திற்கு பங்களிப்புச் செய்தல்

பதவி	ஈடுபடுத்தப்பட்ட பங்கு மூலதனம்
	ரூபா
செயலாளர், விளையாட்டுத்துறை அமைச்சு	10
தலைவர், இலங்கை சுற்றுலா சபை	10
தலைவர், இலங்கை ஏற்றுமதி அபிவிருத்தி சபை	10
சனாதிபதி ஆலோசகர், இலங்கை மத்திய வங்கி	10
சந்தைப்படுத்தல் மற்றும் முகாமைத்துவ ஆலோசகர் (தனியார் துறை)	10

7.2.3 2007 இன் 7 ஆம் இலக்க கம்பனிகள் அதிகாரச்சட்டத்தின் 223 ஆம் பிரிவின் பிரகாரம் 20 ஆம் இலக்க படிவத்தின் மூலம் 2011 சனவரி 11 ஆந் திகதியிலிருந்து அமுல்படுத்தப்படும் வகையில் கம்பனியின் பணிப்பாளர்கள் சபையில் பின்வரும் திருத்தங்கள் கம்பனிகள் செயலாளரால் 2011 சனவரி 20 ஆந் திகதி மேற்கொள்ளப்பட்டிருந்தன.

- இலங்கை மத்திய வங்கியின் சனாதிபதி ஆலோசகருக்குப் பதிலாக இலங்கை மத்திய வங்கியின் அப்போதைய சிரேஷ்ட உதவிப் பணிப்பாளர் நியமிக்கப்பட்டார்.

- சிறிலங்கன் விமானக் கம்பனியின் அப்போதைய தலைவர் புதிய பணிப்பாளர்கள் சபைக்கு நியமிக்கப்பட்டிருந்தார்.

7.2.4 மேலும் கம்பனியின் பணிப்பாளராகச் செயற்பட்ட விளையாட்டுத்துறை அமைச்சின் முன்னாள் செயலாளருக்குப் பதிலாக 2010 திசம்பர் 06 ஆந் திகதியிலிருந்து விளையாட்டுத்துறை அமைச்சிற்கு நியமிக்கப்பட்ட புதிய செயலாளரை நியமிப்பதற்காக கம்பனிகள் பதிவாளருக்கு தெரியப்படுத்தப்பட்டிருந்தது.

7.2.5 கம்பனியின் பணிப்பாளர்கள் ஈடுபடுத்திய தொடக்க பங்கு மூலதனத்திற்கு மேலதிகமாக பின்வரும் அரசாங்க நிறுவனங்களாலும் அரசாங்கத்தின் நிதி ரூபா 128,000,000 இனை ஈடுபடுத்தி பங்குகள் பெற்றுக்கொள்ளப்பட்டிருந்தன. அந்த விபரம் அட்டவணை 02 இல் தரப்படுகின்றது.

அட்டவணை இலக்கம்:- 02 - அரசாங்க நிறுவனங்கள் கம்பனிகளின் பங்குமூலதனத்திற்கு பங்களிப்புச் செய்தல்

பணம் ஈடுபடுத்திய திகதி	மூலதனத்தை ஈடுபடுத்திய அரசாங்க நிறுவனங்கள்	வழங்கப்பட்ட ரூபா 10 இற்குச் சமமான பங்குகளின் எண்ணிக்கை	ஈடுபடுத்தப்பட்டுள்ள மூலதன நிதி
			ரூபா
2010 நவம்பர் 23	விளையாட்டுத் துறை அமைச்சின் விளையாட்டு நிதியம்	1,000,000	10,000,000
2011 சனவரி 26	இலங்கை ஏற்றுமதி அபிவிருத்தி அமைச்சு	800,000	8,000,000
2011 சனவரி 26	இலங்கை பொதுத் திறைசேரியின் நிதி (விளையாட்டுத்துறை அமைச்சின் மூலம்)	10,000,000	100,000,000
2011 மே 23	இலங்கை டெலிகொம் கம்பனி	1,000,000	10,000,000
மொத்தம்		12,800,000	128,000,000

7.2.6 அதற்கிணங்க அமப/10/2988/552/003 ஆம் இலக்க அமைச்சரவைத் தீர்மானத்தின் பிரகாரம் கம்பனியின் தொடக்க பங்கு மூலதனத்தில் முதலீடு செய்வதற்குத் தேவையான ரூபா 100 மில்லியன் பணத்தைப் பெற்றுக்கொள்வதற்காக அப்போதைய விளையாட்டுத்துறை அமைச்சின் செயலாளரால் குறைநிரப்பு மதிப்பீடு சமர்ப்பிக்கப்பட்டிருந்தது.

7.2.7 மேலும், கம்பனியால் வழங்கப்பட்ட அனைத்து பங்கு மூலதனத்திற்காகவும், உள்நாட்டு இறைவரித் திணைக்களத்திற்குச் செலுத்த வேண்டிய உரிய முத்திரைக் கட்டணமான ரூபா 640,000 பணம் பின்வருமாறு செலுத்தப்பட்டிருந்தது.

அட்டவணை இலக்கம் - 03 வழங்கப்பட்ட மூலதனம் தொடர்பாக உள்நாட்டு இறைவரித் திணைக்களத்திற்குச் செலுத்தப்பட்ட முத்திரைக் கட்டணம்

முத்திரைக் கட்டணம் செலுத்தப்பட்ட திகதி	பங்குகளைப் பெற்றுக்கொண்ட நிறுவனம்	வழங்கப்பட்ட ரூபா 10 இற்குச் சமமான பங்குகளின் எண்ணிக்கை	பங்கு மூலதனத்திற்கு ஈடுபடுத்தப்பட்ட பணம்	உள்நாட்டு இறைவரித் திணைக்களத்திற்கு செலுத்தப்பட்டுள்ள முத்திரைக் கட்டணம்
			ரூபா	ரூபா
2011 ஏப்ரல் 25	விளையாட்டுத்துறை அமைச்சு	1,000,000	10,000,000	50,000
2011 ஏப்ரல் 25	இலங்கை ஏற்றுமதி அபிவிருத்திச் சபை	800,000	8,000,000	40,000
2011 ஏப்ரல் 25	பொதுத் திறைசேரி	10,000,000	100,000,000	500,000
2011 ஏப்ரல் 25	இலங்கை டெலிகொம் கம்பனி	1,000,000	10,000,000	50,000
	மொத்தம்	12,800,000	128,000,000	640,000

7.2.8 அதற்கிணங்க கம்பனியின் தலைவராகச் செயற்பட்ட விளையாட்டுத்துறை அமைச்சின் செயலாளர் கம்பனிக்கு வழங்கிய ரூபா 128 மில்லியன் பணத்தை தொடக்க மூலதமாகக் கருதி பங்கு மூலதனத்தில் முதலீடு என கம்பனிகள் பதிலாளர் மற்றும் உள்நாட்டு இறைவரி ஆணையாளருக்குத் தெரிவிக்கப்பட்டிருந்தது.

7.3 ஏற்றுமதி அபிவிருத்திச் சபை கம்பனியில் பணத்தை முதலீடு செய்தல்

7.3.1 1979 இன் 40 ஆம் இலக்க இலங்கை ஏற்றுமதி அபிவிருத்தி அதிகாரச்சட்டத்தின் கீழ் தோற்றுவிக்கப்பட்டுள்ள ஏற்றுமதி அபிவிருத்திச் சபையின் குறிக்கோள்கள் அதிகாரச்சட்டத்தின் 12 ஆம் பிரிவின் கீழ் காட்டப்பட்டுள்ளன. (பின்னிணைப்பு 06)

7.3.1 அதற்கிணங்க மேற்கூறிய பின்னிணைப்பு 06 இல் காட்டப்பட்டுள்ள குறிக்கோள்கள் இலங்கை ஏற்றுமதி அபிவிருத்திச் சபையின் குறிக்கோள்களாக இருந்த போதிலும், சபையினால் ரூபா 08 மில்லியன் பணம் CWG Hambantota 2018 (Pvt) Ltd. கம்பனியில் முதலீடு செய்யப்பட்டிருந்தது. அப்பங்குகளின் பெறுமதி முதலீடாக சபையின் நிதிக்கூற்றுக்களில் ஏனைய நிதியற்ற சொத்துக்களின் கீழ் வெளிப்படுத்தப்பட்டிருந்தது.

7.3.3 மேலும், ஒரு கூட்டுத்தாபனம் பணத்தை முதலீடு செய்யும் போது 1971 இன் 38 ஆம் இலக்க நிதி அதிகாரச்சட்டத்தின் ஒழுங்கு விதிகள் தொடர்புபட்டதாக இருந்ததுடன் அந்த அதிகாரச்சட்டத்தின் 11 ஆம் பிரிவின் பிரகாரம் (பின்னிணைப்பு 07) ஒரு கூட்டுத்தாபனம் பணத்தை முதலீடு செய்யும் போது நிதி அமைச்சரின் அங்கீகாரத்தின் பிரகாரம் முதலீடு செய்யப்பட வேண்டுமெனக் குறிப்பிடப்பட்டிருந்தது.

7.4 சீடபிள்யூஜி 2018 (தனியார்) கம்பனியின் பங்கு மூலதனத்தை வழங்குதலை மேலும் உறுதிப்படுத்தல்

7.4.1 கம்பனியின் பங்கு மூலதனத்தை வழங்குதல் பின்வரும் பணிப்பாளர் சபைத் தீர்மானத்தின் மூலம் மேலும் உறுதிப்படுத்தப்பட்டிருந்தது.

அட்டவணை இலக்கம் 04 - பங்குகளை விநியோகிப்பதற்காக பெற்றுக்கொள்ளப்பட்ட பணிப்பாளர் சபைத் தீர்மானம்

பணிப்பாளர் சபை கூட்டத்திகதி	பணிப்பாளர் சபை தீர்மான இலக்கம்	
2010 நவம்பர் 23	2010/01 மற்றும் 2010/02	(பின்னிணைப்பு - 08)
2011 சனவரி 26	2011/19 மற்றும் 2011/20	(பின்னிணைப்பு - 09)
2011 மே 23	2011/45	(பின்னிணைப்பு - 10)
2011 யூன் 10	2011/50	(பின்னிணைப்பு - 11)

7.4.2 2007 இன் 07 ஆம் இலக்க கம்பனிகள் அதிகாரச்சட்டத்தின் 51(4) ஆம் பிரிவின் பிரகாரம் (பின்னிணைப்பு 12) கம்பனியால் வழங்கப்பட்ட பங்கு மூலதனத்திற்குரிய முத்திரை வரியினை செலுத்தி உரிய படிவத்தின் மூலம் கம்பனியின் தலைவர் மற்றும் கம்பனியின் செயலாளரால் கையொப்பமிட்டு கம்பனிகள் பதிவாளருக்குத் தெரியப்படுத்தப்பட்டிருந்தது.

7.5 கேள்விகளைத் தயாரிப்பதற்காக ஒரு ஆலோசனைக் கம்பனியைத் தெரிவு செய்தலும் கேள்விகளை மேம்படுத்தலும்

7.5.1 ஆலோசனைக் கம்பனியைத் தெரிவு செய்தலும் கோடுப்பனவு செய்தலும்

மேற்கூறிய விளையாட்டு விழாவின் அனுசரணையை இலங்கைக்கு பெற்றுக்கொள்வதற்காக பொதுநலவாய விளையாட்டுக்கள் சம்மேளனத்திற்கு (Common Wealth Games Federation) இலங்கைக்காக கேள்விகளைத் தயாரித்தல் மற்றும் சமர்ப்பிப்பதற்குத் தேவையான ஆலோசனைகளை வழங்குவதற்காக சர்வதேச ஆலோசனைக் கம்பனியான பிரித்தானியாவின் லண்டன் நகரிலுள்ள PMP Leganey கம்பனியைத் தெரிவு செய்தல் 2010 நவம்பர் 23 ஆந் திகதி பிரதான ஒழுங்குபடுத்தல் குழுவினால் மேற்கொள்ளப்பட்டிருந்தது. அதற்காக 2010 திசம்பர் 16 ஆந் திகதி தெரிவு செய்யப்பட்ட ஆலோசனைக் கம்பனியுடன் இரண்டு பணிப்பாளர்களால் USD 2,958,486 தொகைக்கு உடன்படிக்கை செய்து கொள்ளப்பட்டிருந்தது. (பின்னிணைப்பு 13)

அட்டவணை இலக்கம் - 05 PMP Leganey கம்பனிக்கு ஆலோசனை சேவையைவழங்குவதற்காகச் செலுத்தப்பட்ட பணம்

திகதி	கட்டம்	தவணை	அமெரிக்க டொலர்	ரூபா
2011 பெப்ரவரி 03	I	1	445,581.40	49,909,360
2011 மார்ச் 07	I	2	445,581.40	49,686,557
2011	I	3	445,581.40	49,641,996

2011 ஏப்ரல் 25	I	4	445,581.40	49,463,753
2011 யூன் 23	I	5	445,581.40	49,151,829
2011 யூன் 29	II	1*	159,807.30	17,614,962
2011 ஒக்தோபர் 05	II	2	146,115.80	16,223,072
2011 ஒக்தோபர் 31	II	3	146,115.80	16,150,001
2011 நவம்பர் 22	II	4	146,115.80	16,734,565
2012 சனவரி 17	II	5	146,115.80	16,778,407
மொத்த கொடுப்பனவு			2,972,177.50	331,354,502

* மேற்கூறிய கொடுப்பனவின் போது US \$ 13,691.50 மேலதிகமாகச் செலுத்தப்பட்டுள்ளது (ரூபா 146,115.80)

7.5.2 ஆலோசகர்களைத் தெரிவு செய்யும் வழிகாட்டிக் கோவை

7.5.2.1 2007 ஆகஸ்ட் மாதம் தேசிய பெறுகை முகவர் நிறுவனத்தினால் வழங்கப்பட்டுள்ள ஆலோசகர்களைத் தெரிவு செய்யும் வழிகாட்டிக் கோவையின் பிரகாரம் ஒரு அரசாங்க நிறுவனத்திற்காக ஆலோசகர்களைத் தெரிவு செய்யும் போது அந்த வழிகாட்டிகள் 3.9.2 (பின்னிணைப்பு - 14) இன் பிரகாரம் நடவடிக்கை எடுக்கப்படுதல் வேண்டும்.

7.5.2.2 அந்த வழிகாட்டிக் கோவையின் 7 ஆம் அத்தியாயத்தின் வழிகாட்டி 7.2.2 பிரகாரம் கேள்விகளைக் கோரி கேள்விகளை சமர்ப்பிப்பதற்கு ஆகக்குறைந்த காலம் வழங்கப்பட வேண்டுமென்பதும் குறிப்பிடப்பட்டிருந்தது. (பின்னிணைப்பு - 15) மேலும் வழிகாட்டிக் கோவையின் 8 ஆவது அத்தியாயத்திற்கு இணங்க ஆலோசனைக் கம்பனியைத் தெரிவு செய்வதற்கான பிரேரணைகளை (Proposals) மதிப்பீடு செய்யும் முறைமையும் காட்டப்பட்டிருந்தது.

7.5.2.3 அந்த வழிகாட்டிக் கோவையின் 2.10 அத்தியாயத்தின் பிரகாரம் கொடுப்பனவு செய்வதற்கு எதிர்பார்க்கப்பட்ட ஆகக் குறைந்த பணத்துக்கு இணங்க உரிய கம்பனியைத் தெரிவு செய்தல் அமைச்சரவை பெறுகைக் குழுவின் மூலம் இடம்பெறுதல் வேண்டும். (பின்னிணைப்பு - 16)

7.5.3 கேள்வி மேம்பாட்டிற்காக புகையிரத சேவையை தெரிவு செய்தல்

7.5.3.1 பொதுநலவாய பிரதிநிதிகள் இலங்கைக்கு வருகை தரும் போது அவர்களின் இலங்கையை உள்ளடக்கிய சுற்றுலாவிற்காக வைஸ்ரோய் விசேட புகையிரதம் தெரிவு செய்யப்பட்டிருந்தது. இதற்கான முகவராக J/F Tours & Travels (Ceylon) Pvt. Ltd. நிறுவனம் தெரிவு செய்யப்பட்டிருந்தது. அந்த நிறுவனத்திற்காக அட்டவணை 06 இன் பிரகாரம் பணம் செலுத்தப்பட்டிருந்தது.

அட்டவணை 06 - பொதுநலவாய முகவர்கள் இலங்கையில் சுற்றுலாவினை மேற்கொள்ளும் போது அதற்காக கம்பனியால் J/F Travels (Ceyon) Pvt Ltd. கம்பனிக்கு செலுத்தப்பட்ட பணம்.

இன்வொயிஸ் இலக்கமும் திகதியும்	விபரம்	பணம்
I 003455 2011 யூலை 22	2011 யூன் 27 ஆந் திகதி கொழும்பிலிருந்து கண்டி வரை பயணம் செய்வதற்காக	895,207
II 600157 2011 ஆகஸ்ட் 05	2011 ஆகஸ்ட் 01 ஆந் திகதி கொழும்பு கோட்டையிலிருந்து கண்டி வரை பயணம் செய்தல்	795,325
III 003508 2011 ஆகஸ்ட் 29	2011 ஆகஸ்ட் 30 ஆந் திகதி கொழும்பு கோட்டையிலிருந்து கண்டி வரை பயணம் செய்தல்	828,129
IV 003566 2011 ஒக்தோபர் 05	2011 ஒக்தோபர் 21 ஆந் திகதி கொழும்பு கோட்டையிலிருந்து கண்டி நகர் வரை பயணம் செய்தல்	881,217
	2011 செப்தெம்பர் 28 ஆந் திகதி கொழும்பு கோட்டையிலிருந்து கண்டி வரை பயணம் செய்தல்	866,195
	J/F Tours Travels (Pvt) Ltd. நிறுவனத்திற்கு செலுத்தப்பட்ட மொத்த பணம்	4,266,075

7.5.3.2 அப்போதைய விளையாட்டுத்துறை அமைச்சின் பதிற்கடமை மேலதிக செயலாளரால் 2011 யூலை மாத திகதியற்ற கடிதத்தினால் புகையிரத திணைக்களத்தின் பொது முகாமையாளருக்கு விலாசமிடப்பட்டு மேற்கூறிய பணங்கள் தேசிய முக்கியத்துவம் வாய்ந்த செயற்பாடாகக் கருதி கழிவு வேண்டப்பட்டிருந்தது. அதற்கிணங்க புகையிரத பொது முகாமையாளரால் 2011 யூலை 22 ஆந் திகதிய GMR/Mis/2011 ஆம் இலக்க கடிதத்தில் 40 சதவீத கழிவு அங்கீகரிக்கப்பட்டிருந்தது. அந்த வேண்டுகோளின் பிரகாரம் 05 புகையிரத பயணங்களுக்காக கழிவு அங்கீகரிக்கப்பட்டதன் பின்னர் முகவராகச் செயற்பட்ட J/F Tours & Travels(Cey) Pvt Ltd. நிறுவனம் புகையிரத திணைக்களத்திற்குச் செலுத்தியுள்ள பணம் கீழே தரப்படுகின்றன.

திகதி	இன்வொயிஸ் இலக்கம்	விபரம்	கட்டணம்		செலுத்திய பணம் (வரியின்றி)
			ரூபா	ரூபா	
I.	2011 ஆகஸ்ட் 25	25/2011 (கொழும்பு கோட்டை - கண்டி - கொழும்பு கோட்டை) புகையிரத பணம்	227,950	91,180	136,770
II.	2011 ஆகஸ்ட் 25	26/2011 (கொழும்பு கோட்டை - கண்டி - கொழும்பு கோட்டை) புகையிரத பணம்	229,895	91,958	137,937
III.	2011 ஒக்தோபர் 12	33/2011 (கொழும்பு கோட்டை - கண்டி - கொழும்பு கோட்டை) புகையிரத பணம்	257,805	103,122	154,683
IV.	2011 ஒக்தோபர் 12	35/2011 (கொழும்பு கோட்டை - கண்டி - கொழும்பு கோட்டை) புகையிரத பணம்	257,805	103,122	154,683
		(கொழும்பு கோட்டை - கண்டி - கொழும்பு கோட்டை) புகையிரத பணம்	257,805	103,122	154,683
			1,231,260	492,504	738,756

7.5.4 கேள்வி மேம்பாட்டு நடவடிக்கைகளுக்காக விமான சேவைகளைத் தெரிவு செய்தல்

7.5.4.1 கேள்வி மேம்பாட்டு நடவடிக்கைகளுக்காக பங்குபற்றிய உத்தியோகத்தர்களை ST Kitts Nevis ஆகிய தீவுகளுக்கு அழைத்துச் செல்வதற்காக சிறிலங்கன் எயார்லைன்ஸ் கம்பனி 245 பயணிகள் பயணம் செய்யக்கூடிய விமானத்தை வாடகை அடிப்படையில் பெற்றிருந்தது.

7.5.4.2 இதற்கிணங்க சிறிலங்கன் எயார்லைன்ஸ் கம்பனியின் பொதுமுகாமையாளரால் 2016 மே 24 ஆந் திகதி கணக்காய்விற்கு வழங்கப்பட்ட தகவல்களின் பிரகாரம் கேள்விகளை மேம்படுத்துவதற்காக ST Kitts, Nevis ஆகிய தீவுகளுக்கான விமானப்பயணத்திற்கான கிரயம் ரூபா 86,255,080 (US \$ 782359x110.25) ஆக இருந்ததுடன் (பின்னிணைப்பு 17) அதற்காக ரூபா 89,637,500 விலை நிர்ணயிக்கப்பட்டிருந்தது. அப்பயணத்திற்காக உண்மையில் சிறிலங்கன் எயார்லைன்ஸ் கம்பனிக்குச் செலுத்தப்பட்ட பணம் ரூபா 57,605,625ஆகும்.

7.5.4.3 மேலும் சிறிலங்கன் எயார் லைன்ஸ் கம்பனியின் தலைவரால் 02 சந்தர்ப்பங்களின் போது இரண்டு கடிதங்களால் (பின்னிணைப்பு 18) விமானக் கம்பனி செய்த செலவுகளில் ரூபா 32,031,874 பணத்தை கழித்திருந்தது.

7.5.4.4 மேற்கூறிய விமானப் பயணத்திற்காக 2011 நவம்பர் 06 ஆந் திகதி சிறிலங்கன் எயார்லைன்ஸ் கம்பனியால் 140 பயணிகளுக்கு மாத்திரம் (பாராளுமன்ற உறுப்பினர்கள் அரசாங்க உத்தியோகத்தர்கள், மேலும் தனிப்பட்டவர்கள்) உரிய விமான நிலைய கட்டணமாகவும் வரிப் பணமாகவும் ரூபா 443,100 செலுத்தப்பட்டிருந்தது.

7.5.5 விளையாட்டு விழாவின் இறுதிக் கேள்வியினை மேம்படுத்துவதற்காக (Final Bid Promotional Expense) ரூபா 110,813,159 தொகை பின்வருமாறு செலவு செய்யப்பட்டிருந்தது.

அட்டவணை இலக்கம் 08 - விளையாட்டு விழாவின் இறுதிக் கேள்வியினை மேம்படுத்துவதற்காக மேற்கொள்ளப்பட்ட செலவுகள்

செலவுத் தலைப்பு	செலவு விபரம்	பணம்
		ரூபா
9.1	தங்குமிடம் மற்றும் உணவுக்காக	25,248,495
9.2	கேள்வி மேம்பாட்டு நடவடிக்கைகளை ஒழுங்குபடுத்தும் உத்தியோகத்தர்களுக்கான கொடுப்பனவு	22,478,564
9.3	சிலோன் சோல்ட் நிறுவனத்திற்கு செய்த கொடுப்பனவு	4,855,200
9.4	ஏனைய தொடர்புபட்ட செலவுகள்	58,230,900
	மொத்தம்	110,813,159

7.6 கணக்குகள் மற்றும் ஆண்டறிக்கைகளைச் சமர்ப்பித்தல்

7.6.1 2007 இன் 7 ஆம் இலக்க கம்பனிகள் அதிகாரச்சட்டத்தின் 151(1)(அ) மற்றும்(ஆ) பிரிவுகளின் பிரகாரம் கம்பனியின் ஐந்தொகை மற்றும் ஐந்தொகை திகதியில் முடிவடைந்த காலப்பகுதிக்கான கம்பனியின் இலாபம் அல்லது நட்டம் அல்லது வருமானம் மற்றும் செலவுகள் சரியாகக் காட்டப்பட வேண்டியுள்ளதுடன் இலங்கை கணக்கீட்டு நியமம் (LKAS) இலக்கம் 01 இற்கு இணங்க முழுமையான கணக்குத் தொகுதிக்காக பின்வரும் அறிக்கைகள் சமர்ப்பிக்கப்படுதல் வேண்டும். (பின்னிணைப்பு 19)

- I. நிதி நிலைமை தொடர்பான கூற்று
- II. நிதிச் செயலாற்றல் தொடர்பான கூற்று
- III. உரிமை மூலதனத்தில் மாற்றங்கள் தொடர்பான கூற்று
- IV. காசுப் பாய்ச்சல் கூற்று
- V. கணக்கு குறிப்புகள்

7.6.2 மேலும் கம்பனி வருமான வரி நடவடிக்கைக்காக TIN NO 114756296 இன் கீழ் 2010 திசெம்பர் 01 ஆந் திகதி உள்நாட்டு இறைவரித் திணைக்களத்தில் பதிவு செய்திருந்தது. அதன் காரணமாக 2006 இன் 10 ஆம் இலக்க உள்நாட்டு இறைவரி அதிகாரச்சட்டத்தின் 106 ஆம் பிரிவின் பிரகாரம் (பின்னிணைப்பு 20) கணக்கறிக்கைகளுடன் ஆண்டறிக்கைகளையும் சமர்ப்பிப்பதற்கும் தேவைப்பாடு உருவாகியுள்ளது. அவ்வாறு செயற்படுவதற்கு தவறும் பட்சத்தில் அதிகாரச்சட்டத்தின் 112 ஆம் பிரிவின் பிரகாரம் (பின்னிணைப்பு 21) தண்டம் விதிக்கப்படலாம்.

7.6.3 அவ்வாறே 2011/23 ஆம் இலக்க 2011 சனவரி 26 ஆந் திகதிய கம்பனி பணிப்பாளர்கள் சபை தீர்மானத்தின் படி (பின்னிணைப்பு 09) மாதாந்தம் கணக்கறிக்கைகள் தயாரிக்கப்பட்டு அடுத்து வரும் மாதத்தின் 15 ஆந் திகதிக்கு முன்னர் கம்பனியின் பணிப்பாளர்கள் சபைக்கும் பிரதான ஒழுங்குபடுத்தல் குழுவிற்கும் சமர்ப்பிக்கும் பொறுப்பு கம்பனியின் நிதி பணிப்பாளர் மற்றும் பிரதான நிறைவேற்று உத்தியோகத்தருக்கு ஒப்படைக்கப்பட்டிருந்தது.

7.6.4 கம்பனியால் 2013 திசெம்பர் 31 ஆந் திகதியில் முடிவடைந்து 38 மாத காலத்திற்காக ஆண்டு வரையான பெறுவனவு மற்றும் கொடுப்பனவு கணக்கு (பின்னிணைப்பு22) மாத்திரம் சமர்ப்பிக்கப்பட்டிருந்தது.

7.6.5 2007 இன் 07 ஆம் இலக்க கம்பனிகள் அதிகாரச்சட்டத்தின் 131 ஆம் பிரிவின் கீழ் (பின்னிணைப்பு 23) ஒவ்வொரு கம்பனியாலும் ஆகக்குறைந்தது ஒரு ஆண்டிற்கு ஒரு தடவையாவது அறிக்கை (Annual Return) தயாரிக்கப்பட்டு கம்பனிகள் பதிவாளருக்கு சமர்ப்பித்தல் வேண்டும். அவ்வாறே அப்பிரிவின் 4 ஆம் உபபிரிவின் பிரகாரம் அறிக்கையை சமர்ப்பிப்பதற்குத் தவறும் சந்தர்ப்பத்தில் தண்டனைக்கு உட்படுத்தல் வேண்டும்.

7.7 கம்பனிக்கு தனியார் நிறுவனங்கள் மற்றும் தனிப்பட்டவர்களிடமிருந்து பெற்றுக்கொள்ளப்பட்ட பணம்

7.7.1 ஒரு அரசாங்க கம்பனியாகத் தோற்றுவிக்கப்பட்ட ஒரு கம்பனியால் பணத்தை பொறுப்பேற்கும்போது பணத்தை செலுத்துபவரின் பெயருக்கு பற்றுச்சீட்டுக்கள் வழங்கப்பட வேண்டிய போதிலும் கம்பனியால் 17 சந்தர்ப்பங்களின் போது பெற்றுக்கொள்ளப்பட்ட ரூபா 55,863,100 தொகையான பணம் (பின்னிணைப்பு 24) தொடர்பாக அவ்வாறு நிறுவனத்தின் பெயர் குறிப்பிடப்படாத பெறுவனவு பற்றுச்சீட்டுக்கள் எழுதப்பட்டிருந்தன.

7.7.2 அரசாங்க நிறுவனங்களிடமிருந்து பெற்றுக்கொள்ளப்பட்ட பணமும் தனியார் துறையினரிடமிருந்து பெற்றுக்கொள்ளப்பட்ட நன்கொடைகளும் வங்கியிடமிருந்து பெற்றுக்கொள்ளப்பட்ட வட்டி வருமானமும் உள்ளடங்கலாக கிடைத்த மொத்த பணம் ரூபா 698,948,339 ஆக இருந்ததுடன் சமர்ப்பித்த கணக்குகளின் பிரகாரம் அனைத்து பெறுவனவுகளின் மொத்தம் ரூபா 696,765,299 ஆகும்.

7.7.3 கம்பனிக்குரிய இலங்கை வங்கியின் தலைமை அலுவலகத்தில் பேணப்பட்டு வந்த 71199250 ஆம் இலக்க நடைமுறைக் கணக்கு தொடர்பாக 2010 நவம்பர் 24 இலிருந்து 2015 ஏப்ரல் 30ஆந் திகதி வரையான காலப்பகுதிக்குரிய வங்கி கூற்றுக்களின் பிரகாரம் காட்டப்பட்ட ரூபா 674,506,147 தொகையானது (பின்னிணைப்பு 25) வங்கியில் வைப்புச் செய்யப்பட்டிருந்தது.

7.7.4 நன்கொடைக்காகத் தயாரிக்கப்பட்ட பற்றுச்சீட்டுக்களின் பிரகாரம் 85 தனியார் நிறுவனங்கள் மற்றும் தனிப்பட்டவர்களிடமிருந்து ரூபா 570,819,155 பணம் பெற்றுக்கொள்ளப்பட்டமை இனங்காணப்பட்டிருந்ததுடன் (பின்னிணைப்பு 26) அப்பணத்திலிருந்து ரூபா 468,300,000 அதாவது 82 சதவீதம் அளவானவற்றை உறுதிப்படுத்திக் கொள்வதற்காக 36 நிறுவனங்களுக்கு கேள்விக் கொத்துக்கள்

வழங்கப்பட்டிருந்தன. அக்கேள்விக் கொத்துக்களுக்காக 25 நிறுவனங்களிடமிருந்து பதில் கிடைத்திருந்தன.

7.7.5 மேலும், சீடபிள்யூஜி 2018 (தனியார்) கம்பனிக்காக நன்கொடைகளைச் சேகரிக்கும் போது இலங்கை மத்திய வங்கியில் அப்போதிருந்த ஆளுனர் மற்றும் விளையாட்டுத் துறை அமைச்சரால் பதவிப் பெயர்களைப் பயன்படுத்தி அந்நிறுவனங்களுக்கு வேண்டுகல் கடிதங்கள் வழங்கப்பட்டிருந்தன. (பின்னிணைப்பு 27)

7.8 கம்பனியின் நடவடிக்கைகளை நிறுத்தல்

7.8.1 2018 பொதுநலவாய விளையாட்டு விழாவிிற்காக இலங்கை சமர்ப்பித்த கேள்விகள் தெரிவு செய்யப்படாமையின் காரணமாக கம்பனியின் நடவடிக்கைகள் நிறுத்தப்பட்டு மேலே குறிப்பிடப்பட்டவாறு வழங்கப்பட்ட மூலதனத்தை இரத்துச் செய்வதற்காக 2014 திசெம்பர் 22 ஆந் திகதி கம்பனியின் பணிப்பாளர் சபையால் கம்பனிகள் பதிவாளருக்கு கடிதத்தின் மூலம் தெரியப்படுத்தப்பட்டிருந்தது. (பின்னிணைப்பு 28) இது தொடர்பான பணிப்பாளர் சபைத் தீர்மானம் 2014 திசெம்பர் மாதம் 23 ஆந் திகதி எடுக்கப்பட்டிருந்தது. பங்கு மூலதனத்தில் முதலீடு செய்த பணத்தை மீளச் செலுத்தாது வழங்கப்பட்ட பங்கு மூலதனத்தை இரத்துச் செய்வதற்கு பணிப்பாளர் சபைக்கான அங்கீகாரம் கம்பனிகள் அதிகாரச்சட்டத்தில் வழங்கப்பட்டிருக்கவில்லை.

8. அவதானிப்புக்கள்

8.1 கம்பனியின் பங்கு மூலதனத்தில் அரசாங்க நிதியை ஈடுபடுத்துதல்

8.1.1 2010 திசெம்பர் 16 ஆந் திகதிய 2010/24 ஆம் இலக்க அமைச்சரவைப் பத்திரத்தின் 7 ஆவது பிரிவில் குறிப்பிடப்பட்ட 04 பிரேரணைகளுக்காக நிதி மற்றும் திட்டமிடல் அமைச்சின் அவதானிப்புக்களைப் பெற்றுக்கொள்ளும் வரை பிற்போடப்பட்டிருந்தும் 2011 சனவரி 12 ஆந் திகதி அவதானிப்புக்களைப் பெற்றுக்கொள்ளாது அமைச்சரவையின் அங்கீகாரம் வழங்கப்பட்டிருந்தது.

8.1.2 அமைச்சரவையின் முன் அங்கீகாரமின்றி உப குழுவை நியமித்தல், கம்பனியைத் தோற்றுவித்தல், ஆலோசனைக் கம்பனியை பதிவு செய்தல், அக்கம்பனியுடன் உடன்படிக்கை செய்வதற்கு நடவடிக்கை எடுத்தல் என்பன இடம்பெற்றிருந்ததுடன் மேற்கூறிய நடவடிக்கைகளை அமுல்படுத்தியதன் பின்னர் அமைச்சரவையின் அங்கீகாரம் பெற்றுக்கொள்ளப்பட்டிருந்தது.

- 8.1.3 சீடபிள்யூஜி ஹம்பாந்தோட்டை 2018 (தனியார்) கம்பனியைத் தோற்றுவிக்கும் அமைச்சரவைப் பத்திரம் விளையாட்டுத்துறை அமைச்சினால் 2010 திசெம்பர் 16 ஆந் திகதி சமர்ப்பிப்பதற்கு முன்னரும் கம்பனியை பதிவு செய்வதற்கு முன்னரும் விளையாட்டுத்துறை அமைச்சில் அப்போதிருந்த செயலாளரால் தேசிய விளையாட்டு நிதியத்திலிருந்து ரூபா 10 மில்லியன் பணம் 2010 நவம்பர் 22 ஆந் திகதி கம்பனியின் பங்கு மூலதனத்தில் ஈடுபடுத்துவதற்காக விடுவிக்கப்பட்டிருந்தது. இப்பணம் தொடர்பாக கம்பனியால் பற்றுச்சீட்டுக்கள் வழங்கப்பட்டிருக்கவில்லை.
- 8.1.4 மேற்கூறிய பணத்தை ஈடுபடுத்துவது சம்பந்தமாக பிரதான ஒழுங்குபடுத்தல் குழுவின் அங்கத்தவரின் வேண்டுகல் விளையாட்டுத் துறை அமைச்சின் உதவி செயலாளரால் (நிர்வாகம்) MS/4/1/COM இலக்க 2010/11/23 ஆந் திகதிய கடிதத்தின் மூலம் அங்கீகரிக்கப்பட்டிருந்தும் அதற்குரிய கோவைகளும் MSRP/4/1/1/com இலக்க கோவையும் கணக்காய்விற்குச் சமர்ப்பிக்கப்பட்டிருக்காமையின் காரணமாக மேலும் விடயங்களைப் பரீட்சிக்க முடியாதிருந்தது.
- 8.1.5 விளையாட்டு நிதியத்திலிருந்து வழங்கப்பட்ட 10 மில்லியன் தொகை பங்குமூலமாக இனங்காணப்பட்டிருந்தும் அப்பணம் விளையாட்டுத்துறை அமைச்சின் விளையாட்டு நிதியத்தின் முதலீடாக கணக்கீடு செய்யப்படாது ஆண்டின் செலவாக கணக்கீடு செய்ததன் மூலம் கம்பனியின் விளையாட்டு நிதியத்தின் உரிமை வருடாந்த நிதிக்கூற்றுக்களின் மூலம் வெளிப்படுத்தப்பட்டிருக்கவில்லை.
- 8.1.6 மேலும், 7.2.6 ஆம் பந்தியின் படி விளையாட்டுத்துறை அமைச்சின் செயலாளர், குறைநிரப்பு மதிப்பீட்டினைத் தயாரித்து தொடக்க மூலதனத்தில் ஈடுபடுத்திய ரூபா 100 மில்லியன் தொகையான பங்கு மூலதனம் மூலதனக் கொடுப்பனவாக இனங்காணப்பட்டு விளையாட்டுத்துறை அமைச்சு கணக்கீடு செய்திருந்தது.
- 8.1.7 இலங்கை ஏற்றுமதி அபிவிருத்திச் சபையினால் இக்கம்பனிக்காக முதலீடு செய்த ரூபா 8 மில்லியன் பணம் சபையினால் நிதிநிலைமைக் கூற்றில் சீடபிள்யூஜி 2018 (தனியார்) கம்பனியின் முதலீடாக சுட்டிக்காட்டப்பட்டிருந்தும் கம்பனியால் அப்பணம் பங்குமூலதனமாகக் கணக்கீடு செய்யப்பட்டிருக்கவில்லை.
- 8.1.8 அரசாங்கத்தின் மூலம் முதலீடு செய்த ரூபா 110 மில்லியன் பணம் சம்பந்தமாக குடியரசு கணக்கில் அல்லது தேசிய விளையாட்டு அபிவிருத்தி நிதியத்தின் கணக்குகளில் உரிமையாண்மை அல்லது முதலீட்டின் கீழ் கணக்கீடு செய்யப்பட்டிருக்கவில்லை.

8.1.9 மேலும் ஏற்றுமதி அபிவிருத்திச் சபையின் பங்குச் சான்றிதழைத் தவிர்த்து ஏனைய பங்குச் சான்றிதழ்கள் பங்குகளில் பணத்தை முதலீடு செய்த நிறுவனத்திற்கு வழங்கப்படாது கம்பனியின் செயலாளராகச் செயற்பட்ட LEGALINC SECRETARIAT & MANAGEMENT SERVICES (PVT) LTD இன் பொறுப்பில் இருந்தது.

8.2 ஏற்றுமதி அபிவிருத்திச் சபை கம்பனியில் பணத்தை முதலீடு செய்தல்

8.2.1 மேற்கூறிய பின்னிணைப்பு 05 இல் காட்டப்பட்ட குறிக்கோள்களுக்கு முரணாக இலங்கை ஏற்றுமதி அபிவிருத்திச் சபை சீடபிள்யூஜி 2018 (தனியார்) கம்பனியில் ரூபா 8 மில்லியனை முதலீடு செய்திருந்தது. மேலும், இப்பணத்தை உரிய கம்பனியில் முதலீடு செய்வதற்காக நிதி அமைச்சின் அங்கீகாரம் பெற்றுக்கொள்ளப்பட்டிருக்கவில்லை.

8.2.2 மேலே 7.3.2 ஆம் பந்தியில் காட்டப்பட்டுள்ள பங்கு முதலீட்டிற்காக பெற்றுக்கொள்ளப்பட்ட பங்குச் சான்றிதழ்லானது முதலீட்டுச் சபையின் தலைவரால் கையெழுத்தப்பட்டிருந்ததுடன் அவர் சீடபிள்யூஜி ஹம்பாந்தோட்டை கம்பனியிலும் பணிப்பாளராகச் செயற்பட்டிருந்தார். இது தொழில்சார் பண்புகளுக்கு முரணானது என்பது வெளிப்படுத்தப்பட்டிருந்தது.

8.3 கம்பனிக்காக ஆலோசகர்களைத் தெரிவு செய்தல்

8.3.1 கம்பனியைத் தோற்றுவிப்பதற்காக அமைச்சரவை அங்கீகாரம் பெற்றுக்கொள்வதற்கு முன்னர் ஆலோசகர் நிறுவனத்தை தெரிவு செய்வதற்கு நடவடிக்கை எடுக்கப்பட்டிருந்தது.

8.3.2 PM Legacy ஆலோசனைக் கம்பனியை தெரிவு செய்யும் போது மேலே 7.5.2 ஆம் பந்தியில் குறிப்பிடப்பட்டவாறு பெறுகை நடவடிக்கை இடம்பெற்றிருக்கவில்லை.

8.3.3 மேலே 7.5.2.2 ஆம் பந்தியின் பிரகாரம் கேள்விகள் கோரப்பட்டு கேள்விகள் சமர்ப்பிப்பதற்கு வழங்கப்பட வேண்டிய ஆகக்குறைந்த காலஎல்லை அதற்காக வழங்கப்படவில்லை.

8.3.4 மேலே 7.5.2.3 ஆம் பந்தியில் குறிப்பிடப்பட்டவாறு ஆலோசனைக் கம்பனியைத் தெரிவு செய்தல் அமைச்சரவையினால் பெயர் குறிப்பிடப்பட்ட பெறுகைக் குழுவின் மூலம் இடம்பெற்றிருக்கவில்லை.

8.3.5 ஆலோசனையாளர்களைத் தெரிவு செய்யும் போது வழிகாட்டிக் கோவையின் 8 ஆம் அத்தியாயத்திற்கு இணங்க ஆலோசகர்களைத் தெரிவு செய்வதற்கு முன்னர் பிரேரணைகள் மதிப்பீடு செய்யப்பட வேண்டியபோதிலும், அதற்கிணங்க நடவடிக்கை எடுக்கப்பட்டிருக்கவில்லை.

8.3.6 அரசாங்க பெறுகை நடைமுறைகள் மற்றும் வழிகாட்டிகள் பின்பற்றப்படாது கேள்வி மேம்பாட்டு செயற்பாட்டை மேற்கொண்ட உத்தியோகத்தர் தெரிவு செய்யப்பட்டு அதற்காக ரூபா 22,478,563 பணம் செலுத்தப்பட்டிருந்தது.

8.3.7 விளையாட்டு விழாவின் இறுதி கேள்வி மேம்பாட்டை மேற்கொள்ளும் போது சிலோன் சொப்ட் நிறுவனத்திற்கு மீடியா சோ இற்காக ரூபா 4,855,200 பணம் செலுத்தி நிறுவனத்தை தெரிவு செய்யும் போது அரசாங்க பெறுகை வழிகாட்டிக் கோவையில் குறிப்பிடப்பட்ட ஆலோசனைகளும் நடைமுறைகளும் பின்பற்றப்பட்டிருக்கவில்லை.

8.4 கம்பனியின் கணக்குகளைச் சமர்ப்பித்தல்

8.4.1 கம்பனியால் 2012 ஆம் ஆண்டின் பின்னர் கம்பனிப் பதிவாளருக்கு ஆண்டறிக்கை சமர்ப்பிக்கப்படாதிருந்ததுடன் 2012 ஆம் ஆண்டுவரை சமர்ப்பிக்கப்பட்ட கணக்குகளும் LKAS 01 இற்கு இணங்க முழுமையான நிதிக்கூற்று தொகுதியாகச் சமர்ப்பிக்கப்படாது பெறுவனவு கொடுப்பனவு கணக்கு மாத்திரம் சமர்ப்பிக்கப்பட்டிருந்தது.

8.4.2 கணக்கு தகவல்களை உள்நாட்டு இறைவரித் திணைக்களத்திற்கு உரிய காலத்தில் சமர்ப்பிப்பதற்கு கம்பனியின் பணிப்பாளர் சபை தவறியிருந்தது.

8.4.3 சிறிலங்கன் விமானக் கம்பனியுடன் ரூபா 90,080,600 தொகையான கொடுக்கல் வாங்கல்கள் இடம்பெற்றிருந்ததுடன் சிறிலங்கன் விமானக் கம்பனியின் தலைவர் பதவியை வகிக்கின்ற மற்றும் பிரதான நிறைவேற்றுப் பணிப்பாளர் பதவியை வகிக்கின்ற நபர்கள் கம்பனியின் பணிப்பாளர் சபையிலும் கம்பனியின் பிரதான ஒழுங்குபடுத்தல் குழுவிலும் அங்கத்தர்வர்களாகச் செயற்பட்டிருந்தும் அது சம்பந்தமாக இலங்கை கணக்கீட்டு நியமம் (LKAS) இலக்கம் 24 இன் பிரகாரம் இறுதி நிதிக்கூற்றுக்களில் வெளிப்படுத்தப்பட்டிருக்கவில்லை.

8.4.4 சிறிலங்கன் விமானக் கம்பனியினால் செலுத்தப்பட்ட விமான நிலையக் கட்டணம் மற்றும் வரிப்பணமான ரூபா 443,100 தொகை கம்பனியினால் 2016 ஏப்ரல் 30 ஆந் திகதி வரையும் விமானக் கம்பனிக்குள் செலுத்துவதற்கு நடவடிக்கை

எடுக்கப்படாதிருந்ததுடன் அப்பொறுப்பும் கம்பனியின் கணக்குகளுக்கு
கொண்டுவரப்பட்டிருக்கவில்லை.

8.5 கம்பனிக்கு தனியார் நிறுவனங்கள் மற்றும் தனிப்பட்டவர்களிடமிருந்து பெற்றுக்கொள்ளப்பட்ட நன்கொடைகள்

நன்கொடைகளை உறுதிப்படுத்திக் கொள்வதற்காக வழங்கப்பட்ட கேள்வித்
கொத்துக்களுக்கு பெற்றுக்கொள்ளப்பட்ட பதில்களின் பிரகாரம் பின்வரும்
அவதானிப்புக்கள் மேற்கொள்ளப்படுகின்றன.

8.5.1 பதில்கள் வழங்கிய 25 நிறுவனங்களில் 03 நிறுவனங்களுக்குரிய ரூபா 23,500,000
தொகையான நன்கொடை நிறுவனங்களுக்குரியவையல்ல என்பது
தெரிவிக்கப்பட்டிருந்தது.

8.5.2 People's Merchant Finance PLC நிறுவனம் நன்கொடையளித்த ரூபா 5,000,000
பணத்திற்காக இணக்கப்பாட்டைத் தெரிவித்திருந்ததுடன் அந்நிறுவனத்தின் பெயரில்
2011 ஒக்டோபர் 18 ஆந் திகதி வழங்கப்பட்ட 42 ஆம் இலக்க பற்றுச்சீட்டின் மூலம்
நன்கொடையளிக்கப்பட்டுள்ளதாகத் தெரிவித்த ரூபா 4,800,000 பணத்திற்காக
இணக்கப்பாடு வெளியிடப்பட்டிருக்கவில்லை.

8.5.3 பதில்கள் வழங்கப்பட்ட ஏனைய 21 நிறுவனங்களால் நன்கொடையளிக்கப்பட்ட பணம்
சரியானது எனக் குறிப்பிடப்பட்டிருந்ததுடன் அதன் பெறுமதி ரூபா 247,500,000 ஆகும்.
எனினும், அவர்கள் இக் கம்பனிக்கு வழங்கப்பட்ட நன்கொடைக்காக பற்றுச்சீட்டுக்கள்
பெற்றுக்கொள்ளப்பட்டிருக்கவில்லை என்பதனை சான்றுபடுத்தியிருந்தார்கள்.

8.5.4 அவ்வாறு, பதில்கள் வழங்கியிருந்த நிறுவனங்களுக்கு மத்தியில் பின்வரும் இரண்டு
நிறுவனங்கள் மாத்திரம் நன்கொடையளித்த ரூபா 75,000,000 பணத்திற்காக உரிய
காலப்பகுதிக்குள் வரி நிவாரணங்கள் பெற்றுக்கொண்டதாகக் குறிப்பிடப்பட்டிருந்தன.

அட்டவணை 09 – வரி நிவாரணம் பெற்றுக்கொண்ட நிறுவனங்கள்

நிறுவனம்	நன்கொடை செய்த பணம்
	ரூபா
சம்பத் வங்கி (PLC)	50,000,000
ஹற்றன் நெஷனல் வங்கி (PLC)	25,000,000

	75,000,000
	=====

8.5.5 கம்பனிக்கு பணத்தை நன்கொடையளித்த நிறுவனங்களில் குறிப்பிடத்தக்க அளவு எண்ணிக்கையான நிறுவனங்கள் இலங்கை மத்திய வங்கியினால் கண்காணிக்கப்படுகின்ற வணிக வங்கிகள், நிதி நிறுவனங்கள் மற்றும் அந்நிறுவனங்களுடன் சம்பந்தப்பட்ட பிரதான பங்குதாரர்களாகும்.

8.5.6 கம்பனியால், தனியார் நிறுவனங்களிடமிருந்து சேகரிக்கப்பட்டுள்ள ரூபா 570,819,155 நன்கொடைபணத்திற்காக நன்கொடையாளர்களுக்கு முறைப்படியான பற்றுச்சீட்டுக்கள் வழங்குதல் இடம் பெற்றிருக்கவில்லை என்பது பரீட்சிக்கப்பட்ட தெரிவுச் செவ்வையின் பிரகாரம் கணக்காய்வில் உறுதிப்படுத்தப்பட்டது.

8.5.7 மேலும், நன்கொடையாகக் கிடைத்த ரூபா 120,402,653 பணம் நேரடியாக பணமாகப் பெற்றுக்கொள்ளப்பட்டிருந்தது என்பது கணக்காய்விற்குச் சமர்ப்பித்த தகவல்களின் அடிப்படையில் வெளிப்படுத்தப்பட்டது. (பிண்ணிணைப்பு – 29)

8.6 பெற்றுக்கொள்ளப்பட்ட பணத்தை வைப்புச் செய்தல் மற்றும் அப்பணத்தை செலவு செய்தல் சம்பந்தமான அவதானிப்புக்கள்

8.6.1 மேற்கூறப்பட்ட 7.7.2 ஆம் பந்தியின் பிரகாரம் நன்கொடையாகப் பெற்றுக்கொள்ளப்பட்ட பணத்தில் ரூபா 2,183,040 குறைத்துக் கணக்கு வைக்கப்பட்டிருந்தது.

8.6.2 நன்கொடையாக நேரடியாக பணமாகப் பெற்றுக்கொள்ளப்பட்ட ரூபா 120,402,653 பணத்தில் ரூபா 25,739,553 பணம் வங்கியில் வைப்புச் செய்யப்படாது செலவு செய்யப்பட்டுள்ளதாக வங்கி கூற்றுக்களின் பிரகாரம் அவதானிக்கப்பட்டது. (பிண்ணிணைப்பு – 30)

8.6.3 மூலதனத்திற்காக இலங்கை ஏற்றுமதி அபிவிருத்திச் சபையிடமிருந்து பெற்றுக்கொள்ளப்பட்ட ரூபா 8,000,000 பணமும் இலங்கை டெலிகொம் கம்பனியிடமிருந்து பெற்றுக்கொள்ளப்பட்ட ரூபா 10,000,000 பணமும் கம்பனியால் மூலதனமாக்கப்பட்டிருக்கவில்லை.

8.6.4 தனியார் தரப்பினரின் நன்கொடையாக கணக்குகளில் காட்டப்பட்டுள்ள ரூபா 586,636,115 தொகையை பற்றுச்சீட்டுக்களிலிருந்து உறுதிப்படுத்தப்பட்ட நன்கொடைப் பெறுமதியான ரூபா 570,819,155 உடன் ஒப்பீடு செய்த போது ரூபா 15,816,960 கணக்குகளில் மிகையாகக் காட்டப்பட்டிருந்தது. இந்த மிகையாகக் காட்டப்பட்ட பணத்தை உறுதிப்படுத்திக்கொள்வதற்கான சான்றுகள் கண்ககாய்விற்குச் சமர்ப்பிக்கப்பட்டிருக்கவில்லை.

8.6.5 கம்பனிக்குரிய வங்கி கணக்கின் பிரகாரம் உரிய காலப்பகுதிக்குள் வங்கியிலிடப்பட்ட மொத்த வைப்புக்களும் வட்டி வருமானமும் ரூபா 674,506,147 ஆகும். எனினும், சமர்ப்பிக்கப்பட்ட கணக்குகளின் பிரகாரம் இந்த வருமானம் ரூபா 696,765,299 ஆக இருந்ததனால் வங்கியிலிடப்பட்ட வருமானத்துடன் ஒப்பிடும் போது ரூபா 22,259,152 வித்தியாசத்தைக் காணக்கூடியதாக இருந்தது.

8.7 கேள்வியை மேம்படுத்துவதற்காக விமானக் கம்பனியைத் தெரிவு செய்தல்

8.7.1 மேலே 7.5.4.1 ஆம் பந்தியில் குறிப்பிடப்பட்டவாறு 245 நபர்கள் பயணம் செய்யக்கூடிய விமானம் சிறிலங்கன் எயார்லைன்ஸ் கம்பனியிடமிருந்து வாடகை அடிப்படையில் பெற்றுக்கொள்ளப்பட்டிருந்தும் அந்த விமானத்தில் பயணம் செய்த பயணிகளின் எண்ணிக்கை 120 மாத்திரம் என கணக்காய்விற்குச் சமர்ப்பிக்கப்பட்ட தகவல்களின் பிரகாரம் உறுதிப்படுத்தப்பட்டது.

8.7.2 சிறிலங்கன் எயார்லைன்ஸ் விமானப் பயணத்திற்காக 7.5.4.2 ஆம் பந்தியில் காட்டப்பட்டவாறு ரூபா 86,255,080 கிரயம் மேற்கொள்ளப்பட்டிருந்ததுடன் கம்பனியால் இப் பயணத்திற்காக ஒதுக்கீடு செய்யப்பட்ட விமானத்தை ஈடுபடுத்துதல் அரசாங்க பணத்தை சிக்கனமின்றி செலவு செய்வதாகும்.

8.7.3 சிறிலங்கன் எயார்லைன்ஸ் இற்கு பணம் செலுத்தி ஒரு விசேட விமானம் அதற்காகவே ஈடுபடுத்தியிருந்தும் அப்போதிருந்த விளையாட்டுத் துறை அமைச்சருக்கு விமானப் பயணத்திற்காக ரூபா 900,000 செலுத்தப்பட்டிருந்தது. அக்கொடுப்பணவுகளுக்குரிய சான்றுகள் கணக்காய்விற்குச் சமர்ப்பிக்கப்பட்டிருக்கவில்லை.

8.7.4 சிறிலங்கன் விமானக் கம்பனியால் உரிய விமானப் பயணத்திற்காக ரூபா 32,031,874 பெறுமதியான கழிவுகளும் விலை நிவாரணங்களும் வழங்கியதன் காரணமாக அத்தொகையால் விமானக் கம்பனிக்கு நட்டம் ஏற்பட்டிருந்தது.

8.8 கேள்வி மேம்பாட்டிற்காக புகையிரத சேவைகளைத் தெரிவு செய்தல்

அரசாங்க நிறுவனங்களால் விடுவிக்கப்பட்ட வேண்டுகோளின் பேரில் ராஜதந்திர ரீதியான முக்கியத்துவத்தை கவனத்தில் கொண்டு இலங்கை புகையிரதத் திணைக்களம் வழங்கிய ரூபா 492,504 கழிவுகளின் நலன் சீடபிள்யூஜி கம்பனிக்கு கிடைத்திருக்காததுடன் முகவராகச் செயற்பட்ட J/F Tours & Travels (Ceylon) (Pvt) Ltd. நிறுவனத்தினால் அந்த அரசாங்க பணம் ரூபா 492,504 தொகை முறைகேடாகப் பயன்படுத்தப்பட்டுள்ளதாக அறிந்துகொள்ளப்பட்டது.

8.9 கம்பனியின் நடவடிக்கைகளை நிறுத்துதல்

8.9.1 கேள்வி தெரிவு செய்யப்படாததன் காரணமாக கம்பனியின் நடவடிக்கைகள் நிறுத்தப்பட்டு வழங்கப்பட்ட பங்கு மூலதனம் இரத்துச் செய்யப்பட்டதாக தெரிவிக்கப்பட்டதன் காரணமாக முன்னாள் பணிப்பாளர் சபை கம்பனிகள் அதிகாரச் சட்டத்தின் 189 ஆம் பிரிவின் பிரகாரம் ஒரு பணிப்பாளராகக் கருதும் நியமத்திற்கு இணங்க நடவடிக்கை எடுத்திருக்கவில்லை. என்பது அவதானிக்கப்பட்டது.

8.9.2 கம்பனியில் முதலீடு செய்த அரசாங்கத்திற்குச் சொந்தமான நிறுவனங்களின் உத்தியோகத்தர்களிலிருந்து உருவாக்கப்பட்ட பணிப்பாளர் சபை உரிமையாண்மையை கைவிடுதல் சம்பந்தமாக தமது நிறுவனங்களின் பணிப்பாளர் சபையின் அங்கீகாரமின்றியும் அந்த பணிப்பாளர் சபைக்கு அல்லது நிறுவனத்திற்கு தெரியப்படுத்தியிருந்தும் இவ்வாறு பங்கு மூலதனத்தை இரத்துச் செய்வதற்கு தீர்மானம் எடுத்தல் தமது அதிகாரத்தை மீறிய நடவடிக்கையாகும்.

8.9.3 கம்பனிகள் அதிகாரச் சட்டத்திலுள்ள ஏற்பாடுகளின் பிரகாரம் கம்பனியை இன்றுவரை முறைப்படியாக கலைப்பதற்கு நடவடிக்கை எடுக்கப்பட்டிருக்கவில்லை. அதற்கிணங்க கம்பனியின் பணிப்பாளர் சபை கம்பனிகள் அதிகாரச் சட்டத்தில் காணப்படும் சட்டங்கள், விதிகள், பிரமாணங்களுக்கு முரணாக நடவடிக்கை எடுத்துள்ளது என்பது அவதானிக்கப்படுகின்றது.

9. முறைமைகள் மற்றும் கட்டுப்பாடுகளிலுள்ள பலவீனங்கள்

- 9.1 கம்பனியின் தலைவர் இக் கம்பனியின் பணிப்பாளர் சபை அங்கத்தவராகச் செயற்படுதல் மற்றும் விமானக் கம்பனியின் பிரதான நிறைவேற்று உத்தியோகத்தர் கம்பனியின் முகாமைத்துவ குழுவின் ஒரு அங்கத்தவராக செயற்படுதல் கொடுக்கல் வாங்கல்கள் சம்பந்தமாக அக்கறையுள்ளவர்களுக்கிடையிலான முரண்பாட்டுடன் (Conflict of Interest) இடம்பெற்ற கொடுக்கல் வாங்கல் என்பதுவும் இதன் மூலம் சிறிலங்கன் எயார்லைன்ஸ் கம்பனிக்கு நட்டம் ஏற்பட்டுள்ளமையும் காணக்கூடியதாக இருந்தது.
- 9.2 இந் நிறுவனம் ஒரு அரசாங்க கம்பனியாக ஏற்றுக்கொள்ளப்பட்ட அரசாங்கத்தின் நடைமுறைகள் மற்றும் ஒழுங்கு விதிகளுக்கு முரணாக முறையற்ற வகையில் கம்பனியின் கொடுக்கல்வாங்கல்களை நடைமுறைப்படுத்தியிருந்தது.
- 9.3 அதற்கிணங்க கணக்குகளில் மிகையாகக் காட்டுதல், குறைத்துக் காட்டுதல் மற்றும் இனங்காணப்படாத பெறுவனவுகள் இருத்தல் என்பன அவதானிக்கப்பட்டதுடன் அது உள்ளக நிதிக் கட்டுப்பாட்டின் பலவீனமாக அவதானிக்கப்பட்டது.
- 9.4 கம்பனிக்கு மேற்கொண்ட நிதி நன்கொடைகளின் போது அப் பணத்தைப் பொறுப்பேற்றல், பற்றுச்சீட்டுக்கள் வழங்குதல், அப்பணத்தை வங்கியில் வைப்புச் செய்தல், நேரடியாக அப்பணத்தை பணிப்பாளரால் செலவு செய்தல் என்பன உள்ளகக் கட்டுப்பாட்டிலுள்ள பலவீனங்களாகும்.
- 9.5 J/F Tours & Travels (Ceylon) Pvt.Ltd நிறுவனத்தில் 2009 ஆம் ஆண்டின் போது பிரதான பங்குதாரராகச் செயற்பட்ட நபர் கம்பனியின் ஒழுங்குபடுத்துதல் குழுவின் அங்கத்தவராக செயற்பட்டிருந்தார்.
- 9.6 கம்பனியைத் தோற்றுவிப்பதற்காக (118,000,000 / 128,000,000 X 100) 92 சதவீதமான பங்கு மூலதனம் முழுமையாக அரசாங்க நிதிகளிலிருந்தே ஈடுபடுத்தப்பட்டிருந்தன அவ்வாறே தனியார் நிறுவனங்களிலிருந்து பெற்றுக்கொள்ளப்பட்ட பணமாக இருந்தும் அவை ஒரு அரசாங்க கம்பனிக்கு பெற்றுக்கொள்ளும் போதும் அப்பணத்தை செலவு செய்யும் போதும் அதற்காக அரசாங்கத்திலுள்ள சட்ட விதிகளுக்கு இணங்க மிகவும் சிக்கனமாகவும் வெளிப்படைத் தன்மையுடனும் செலவு செய்ய வேண்டியதுடன் அது சம்பந்தமாக மேற்கொண்ட ரூபா 696,698,358 தொகையான செலவுகள் சம்பந்தமாக அதற்கிணங்க நடவடிக்கை எடுக்கப்பட்டிருக்கவில்லை.

10. சிபார்சுகள்

பின்வரும் சிபார்சுகள் செய்யப்படுகின்றன.

- 10.1 அரசாங்க கம்பனிகளைத் தோற்றுவித்தல் மற்றும் அக்கம்பனிகளின் நிதிக்கட்டுப்பாடு சம்பந்தமாக உரிய அமைச்சு, பொதுத் திறைசேரி, அரசாங்க முயற்சிகள் திணைக்களம், முகாமைத்துவ கணக்காய்வுத் திணைக்களம், திறைசேரி செயற்பாடுகள் திணைக்களம், முகாமைத்துவ சேவைகள் திணைக்களம் ஆகிய நிறுவனங்களினால் முறையான மேற்பார்வை செய்யப்பட வேண்டும் என்பது (தொடர்பு 8.1 இலிருந்து 8.9 வரை)
- 10.2 அமைச்சரவைக்கு சரியான தீர்மானம் எடுப்பதற்காக தேவைப்படுகின்ற சரியான மற்றும் தொடர்புபட்ட அனைத்து தகவல்களையும் அமைச்சரவைப் பத்திரத்தின் மூலம் அமைச்சரவைக்கு உரிய வேளைக்கு வழங்குவதற்கு பொறுப்பான தரப்பினர்கள் நடவடிக்கை எடுக்க வேண்டும் என்பது (தொடர்பு 8.1,8.2)
- 10.3 அரசாங்க நிதியை ஈடுபடுத்தி அரசாங்க கம்பனிகளை உருவாக்கும் போது உரிய சட்டங்கள், விதிகள் மற்றும் சுற்றறிக்கைகளின் பிரகாரம் சட்டரீதியான அங்கீகாரத்துடன் கம்பனியை ஆரம்பிக்க வேண்டும் என்பது (தொடர்பு 8.1.5, 8.1.7, 8.1.8, 8.2.1)
- 10.4 அரசாங்க கம்பனிகளைத் தோற்றுவித்தல் (பதிவு செய்தல்) கம்பனியின் நடவடிக்கைகளைப் பேணுதல், கலைத்தல் என்பன கம்பனி அதிகாரச் சட்டத்திலுள்ள ஒழுங்கு விதிகளின் பிரகாரம் மேற்கொள்வதற்கும் கம்பனிகள் பதிவாளருக்கு வழங்க வேண்டிய அறிக்கையை முறைப்படியாக வழங்குவதற்கும் பொறுப்பாக இருத்தல் வேண்டும் என்பது. (தொடர்பு 8.4.1, 8.4.2, 8.9)
- 10.5 கம்பனியின் நிதி கொடுக்கல் வாங்கல்களை முறைப்படியாக மேற்கொள்ளாமை சம்பந்தமாக பொறப்புக் கூற வேண்டிய உத்தியோகத்தர்களை இனங்கண்டு சட்டரீதியான நடவடிக்கை எடுக்கவேண்டும் என்பது (தொடர்பு 8.5.7, 8.6.1, 8.6.2, 8.6.4, 8.6.5)
- 10.6 கம்பனியிலிருந்து எதிர்பார்த்த செயற்பாடுகள் முடிவறுத்தப்பட்டதன் பின்னர் கம்பனியை சட்டரீதியாக கலைப்பதற்கு நடவடிக்கை எடுத்து உரிய ஆவணங்கள், ஏடுகள் என்பவற்றைப் பொறுப்பேற்றலும் வருடாந்தம் கம்பனியின் நிதி அறிக்கைகளை

மேற்பார்வை செய்தலும், கம்பனி சம்பந்தமான பொறுப்பு வரிசை அமைச்சினால் செய்யப்பட வேண்டும் என்பது (தொடர்பு 8.1. இலிருந்து 8.9 வரை)

10.7 அரசாங்க கம்பனியால் கொள்வனவு செய்தல், சேவைகளைப் பெற்றுக்கொள்ளுதல் இடம்பெறும் போது உரிய பெறுகை நடைமுறைகள் முறைப்படியாக பின்பற்றப்பட வேண்டும் என்பது (தொடர்பு 8.3, 8.7,8.8)

10.8 அரசாங்க கம்பனிகளில் நடவடிக்கைகளை மேற்கொள்ளும் போதும் செயற்பாடுகளை நிறைவேற்றும் போதும் பணத்திற்கான பெறுமதிக் கருதுகோளைப் பாதுகாப்பதற்காக சிக்கனத்தன்மை, ஆக்கபூர்வம், விளைதிறன் ஆகிய பண்புகளைப் பாதுகாக்கும் வகையில் நிதி நடவடிக்கைகள் செயற்படுத்தப்பட வேண்டும் என்பது (தொடர்பு 8.1 இலிருந்து 8.9 வரை)

10.9 அரசாங்க கம்பனிகளுக்காக நிதி நன்கொடைகளைப் பெற்றுக்கொள்ளும் போது மற்றும் அந்த நன்கொடையாளிகளுக்கு பற்றுச்சீட்டுக்கள் வழங்குதல், வரி நிவாரணங்களை வழங்குவதற்காக தேவையான அங்கீகாரத்தை சரியாக பெற்றுக்கொள்ளுதல் வேண்டும் என்பது (தொடர்பு 8.5.1 இலிருந்து 8.5.8 வரை)

11. இறுதித்தீர்வுகள்

11.1 2018 பொதுநலவாய விளையாட்டு விழாவின் அனுசரணையைப் பெற்றுக்கொள்வதற்காக சீடபிள்யூஜி 2018 (தனியார்) கம்பனி தோற்றுவிக்கப்பட்டிருந்தும் அதன் அனுசரணையை இலங்கைக்கு பெற்றுக்கொள்ள முடியாமையும் அரசாங்க மற்றும் துறைகளிலிருந்து சேகரிக்கப்பட்ட பணம் உரிய நிதி கட்டுப்பாடுகளின்றி செலவு செய்தல்களும் காரணமாக ரூபா 698 மில்லியன் விளைவற்ற செலவாக மாறியள்ளது என இறுதி தீர்வளிக்கிறேன்.

11.2 முறைப்படியான சாத்தியவள ஆய்வும் அமைச்சரவையின் முன் அங்கீகாரமின்றி கம்பனியைத் தோற்றுவிப்பதும் கம்பனியைத் தோற்றுவிப்பதற்கு முன்னர் அரசாங்கத்தின் நிதி ரூபா 10 மில்லியனை கம்பனியின் தொடக்க செலவாக ஈடுபடுத்துவதற்கும் அக்கம்பனியில் முதலீடு செய்யப்பட்ட ரூபா 118 மில்லியனுக்காக 04 அரசாங்க நிறுவனங்களால் முதலீடு செய்த மூலதனத்திற்காக முறைப்படியாக பங்குகளை வழங்கியிருக்காமையும் சம்பந்தமாக உரிய தீர்மானம் எடுத்து அதீர்மானத்தை அமுல்படுத்திய தரப்பினர் பொறுப்புக் கூற வேண்டும் என இறுதி தீர்மானமளிக்கிறேன்.

- 11.3 கம்பனியின் பிரதான குறிக்கோள்களை நிறைவேற்றுவதற்கு முடியாதுள்ளது என்பது உறுதியாக அறிந்து கொள்ளப்பட்ட திகதியிலிருந்து நியாயமான காலத்துக்குள் கம்பன் கணக்கைத் தீர்த்து மூடுவதற்கு பணிப்பாளர் சபை தவறியுள்ளது என்பதுவும் அது சம்பந்தமான பொறுப்புக்கு பணிப்பாளர் சபை கட்டுப்பட்டுள்ளது எனவும் இறுதி தீர்வளிக்கிறேன்
- 11.4 கம்பனிக்கு 85 வெளி நிறுவனங்கள் மற்றும் நபர்களிடமிருந்து நன்கொடையாக ரூபா 570,819,155 பணத்தைப் பெற்று அப்பணம் அரசாங்கத்தின் சட்ட விதிகள் மற்றும் பெறுகை வழிகாட்டிக் கோவைகளுக்கு முரணாகவும் வெளிப்படைத் தன்மை இன்றியும் அரசாங்கத்தின் கொள்கைகளுக்கு முரணான வகையிலும் செலவு செய்யப்பட்டுள்ளதுடன் இது சம்பந்தமான விசேட விசாரணை நடாத்தப்பட வேண்டுமென இறுதி தீர்வளிக்கிறேன்
- 11.5 இந்த அறிக்கையில் கணக்காய்வாளர் தலைமை அதிபதியின் அதிகாரம் வளங்கல்கள், காலம் சமர்ப்பிக்கப்பட்ட தகவல்கள் ஆகிய பரப்பெல்லைக்குள் மேற்கொள்ளப்பட்டதனால் இதற்கு அப்பால் சென்று கணக்காய்வாளர் தலைமை அதிபதிக்கு இறுதித் தீர்வளிக்க முடியாத நிலையில் சட்ட விரோத அல்லது குற்றவியல் செயற்பாடு இடம்பெற்றுள்ளதா என்பது எனது பரிசோதனைக்கு உட்பட்டிருக்காததுடன் அவ்வாறான பரிசோதனை செய்யக்கூடியதாக இருக்குமாக இருந்தால் அதற்கான விசேடத்துவமான நிறுவனங்களின் அல்லது அவற்றின் ஒரு பகுதியின் உதவியைப் பெற்றுக்கொள்வது பொருத்தமானது என இறுதித் தீர்வளிக்கிறேன்
- 11.6 கம்பனிக்கு பணத்தை நன்கொடையளிப்பதற்காக முன்னாள் மத்திய வங்கியின் ஆளுனர் மற்றும் அப்போதிருந்த விளையாட்டுத்துறை அமைச்சர் தமது உத்தியோகபூர்வ பதவிப் பெயர்களை ஈடுபடுத்தி தமக்கு கீழ் கண்காணிக்கப்பட்டு வருகின்ற நிறுவனங்களிடமிருந்து நிதியை சேகரிப்பது தொழில்சார் நன்நடத்தைகளுக்கு முரணான செயற்பாடு என இறுதித் தீர்வளிக்கிறேன்

எச்.எம்.காமினி விஜேசிங்ஹ
கணக்காய்வாளர் தலைமை அதிபதி
2019 மார்ச் 28

ஒப்பம்./எச்.எம். காமினி விஜேசிங்ஹ
கணக்காய்வாளர் தலைமை அதிபதி

01. Executive summary

The Sports Ministry has taken measures to obtain the hosting of the 2018 Commonwealth Games in Sri Lanka. A state-owned company called CWG 2018 (private) had been incorporated for the execution, implementation and presenting bids of the procurement process. It was expected that the Government would hold 51 percent of the company's share capital and 49 percent by public institutions. Accordingly, Rs. 110 million from the initial capital had been provided by the Ministry of Sports and the General Treasury, Rs. 18 million from the Sri Lanka Export Development Board and Sri Lanka Telecom. In addition to that, actions had been taken to obtain cash grants from private organizations and individuals. Even though the company had been incorporated by raising a sum of Rs. 689.9 million, the hosting of the Games was not received to Sri Lanka. Further, it was observed that the money which was provided was not properly monitored and spent with much of transparency and financial control that the administration activities of the company was not also complied with the relevant rules and according to the books, bills various documents, interviews and statements. Accordingly, examination of the legal provisions pertaining to the incorporation of the company in the year 2010 and the donation received to the company and expenses incurred by the company up to 31 May 2013, information on presenting company's accounts and liquidation were also examined. Accordingly, it was observed that the company was incorporated contrary to the cabinet decisions and share certificates for the public sector equity were not issued legally, the consultant was selected to formulate the bids, the contracting and the consultants were selected contrary to the Procurement Guidelines. Further, it was also revealed that the Export Development Board has invested money in this company outside of its objectives, the company has not properly maintained books and records, and had not been wound up this company in compliance with the Companies Act after being unable to obtain the hosting and also funds have been raised from private parties without proper financial control.

It was recognized that such state companies should be under the proper supervision of the relevant Ministry and the General Treasury and the accurate information need to be provided to the Cabinet of Ministers in advance in order to make correct decisions and directing financial activities in order to safeguard money for value concept when executing activities of the state owned companies, required to follow relevant rules, circulars.

Accordingly, it was recommended that an amounting to Rs. 689.9 million financial losses had been made in the money collected for obtaining the hospitality of the Commonwealth Games in 2018 to the Sri Lanka as it was not utilized efficiently and effectively.

02. Background and Nature of the report

With the intention of obtaining the hospitality of the Commonwealth Games in 2018 to Sri Lanka, a state company called CWG 2018 (private) had been incorporated and a sum Rs 689.9 million had been raised to carry out its activities. However, the objectives of the establishing the company and the purpose of fund raising were not achieved due to loosing of such hospitality to Sri Lanka. Further, it was identified that safeguard of the value for money concept as well as proper financial discipline have not been maintained due to the lack of proper management of funds. Therefore, this report includes information identified during the course of audit performed for the examination of this situation.

03. Methodology followed to prepare this report

3.1 Examination of Books and Records

- 3.1.1** Examination of the letters and reports provided to the Registrar of Companies in relation to the incorporation of the company.
- 3.1.2** Examination of the documents maintained by the company's Secretariat and minutes of the Board of Directors the Company.
- 3.1.3** Examination of the Cabinet Memorandums and decisions submitted in relation to the issue.
- 3.1.4** Examination of the bank statements relevant to company's current account and Receipts prepared pertaining to donation of cash to the company, deposit slips(Credit notices), payment ledger & photocopies of vouchers.

- 3.1.5 Compliance to the guidelines & manual in relation to selection of consultant of Democratic Socialist Republic of Sri Lanka.
- 3.1.6 Companies Act No. 07 of 2007.
- 3.1.7 Inland Revenue Act No. 10 of 2010.
- 3.1.8 Examination of the files and documents pertaining to transactions made between the state owned enterprises and the company.
- 3.2 Interviews held with the officers of the company and its external agencies.

04. Scope of Audit

Examination of the legal provisions applied for forming the CWG 2018 (Pvt.) Company which was incorporated on 23 November 2010, Examination of expenses incurred by the company from 23 November 2010 to 31 May 2013, initial share capital employed for the company, checking for financial donations, establishment of the company, presentation of the company's financial statements and other related background and legal matters in relation to the liquidation of the company

05. Scope Limitations

- 5.1 Obtaining information was problematic at the time as a result of closed down the company's main registered office.
- 5.2 At the time of the audit, it was difficult to find material written evidences and third party's evidences regarding the transactions made by the company since expired by 04 years as of that date.
- 5.3 Inability to obtain third party evidence of the company's expenses as had been carried out through the credit card operations in overseas countries.
- 5.4 It was inconvenient to obtain accurate information about donations received and expenses made as personal donations had been collected directly by the company and made direct payment from that money without depositing them in a bank.
- 5.5 Properly maintained cash book had not been submitted.

5.6 The total expenditure made by the company was amounting to Rs.697 million (Annexure 01) and payment vouchers relevant to that expenditures, cash books, resolutions of the Board of Directors, activities of selection of consultants and related documents had not been presented to the audit and the Finance Director of the Company had informed to the audit that these documents have been given to the Financial Crimes Investigation Division (FCID) .

06. Introduction of the process

The following areas were identified in the process.

- 6.1** Taking measures to obtain hospitality of the Sport Games.
- 6.2** Incorporation of the company and the execution of its operations.
- 6.3** Investing money in the company by the Export Development Board
- 6.4** Confirm that CWG 2018 is a (private) company
- 6.5** Presentation of financial statements and annual reports.
- 6.6** Money received to the company from private institutions and individuals
- 6.7** Winding up of the company's activities.

07. The process

7.1 Taking measures to obtaining the hospitality of the Games.

7.1.1 Then, Minister of Sports had forwarded the Cabinet Memorandum no. 2010/24 dated 16 December 2010 to the Cabinet of Ministers for the purpose of obtaining hospitality of the Commonwealth games in the year 2018 to be held in Hambantota. (Annex 02)

7.1.2 Plans were made on behalf of obtaining hospitality of the Commonwealth Games to the Sri Lanka in 2018. Then, an organizing Committee consisting of 34 members had been appointed, with equal chairmanship of the Minister of Sports and the Governor of Central Bank at that time including the Minister of Foreign Employment Development and Welfare at that time, member of Parliament, senior government officials and private sector's representatives as bid for candidature should be submitted by the month of May in 2011 and also to make convenient and expedite the process and to make quick decisions regarding the candidature .(Annex 03)

- 7.1.3** This organizing committee had decided that the following activities are the key areas should have been expedited
- Formulation of corporate structure (establishment of a state company)
 - Appointment of Subcommittee.
 - Establishment of a secretariat office.
 - Preparation for the bidding process.
 - Participation of the review meeting held in Glasgow in United Kingdom (UK).
- 7.1.4** Consideration had been taken to make provision for the selection of a successful consulting firm to participate in the Glasgow Review Meeting in the UK from 29 November 2010 to 03 December 2010.
- 7.1.5** The above appointed organizing committee had approved the following matters on 24 November 2010:
- Establishment of a company to guide these activities
 - Select an appropriate consultancy firm for the preparation of bids.
 - Participation to the Review Meeting in Glasgow from 29 December 2010 to 03 December 2010.
 - Consider and evaluate the progress achieved by the Subcommittee
- 7.1.6** The organizing committee has held a special meeting on 02 December 2010 to discuss about the preparation of a National Sports Policy and its implementation process.
- 7.1.7** Accordingly, The approval of the Cabinet of Ministers under section 06 of the Cabinet Memorandum had been sought for the following matters.
- i. Appointment of the organizing committee for obtaining hospitality of Commonwealth Games in 2018 to Sri Lanka.
 - ii. To issue shares of the incorporated CWG Hambantota 2018 private company with 51% shares to the government of Sri Lanka and balance shares of 49% to the state owned institutions.
 - iii. A sum of Rs 10 million from the Sports Development Fund had been granted by the Secretary of Ministry of Sports for the preliminary expenses and for organization activities.

7.1.8 Accordingly, the approval had been sought to appoint the officer who served as Secretary to the Ministry of Sports as at 11 December 2010 as the chairman of the CWG Hambantota 2018 (private) company which was incorporated on 23 November 2010 instead of the officer who served as the chairman of the company then, Secretary of the ministry of Sports. The Presidential Advisor on Central Bank of Sri Lanka , the then Chairman of the Sri Lanka Tourist Board and the then Chairman of the Export Development board and a Marketing and Management Advisor who served in the private sector were to be appointed as the other directors.

7.1.9 The approval of the Cabinet of Ministers for the afore mentioned matters under the matters specified in 7.1.7 of the above and also the approval of the cabinet of ministers for the following 04 resolutions under Section 7 of the Cabinet Memorandum had been sought.

- (i) Provideing Rs. 100 million from the Treasury for initial share capital
- (ii) Obtaining Funds and donations from other sources to achieve the company's objectives.
- (iii) Making necessary legal provisions to the Ministry of Finance and Planning and the Inland Revenue Department for exemption of taxes on payments on operations and the donations, grants and other receipts received to that Company.
- (iv) The expenses made for obtaining of hospitality of the Commonwealth Games in 2018 should be beared by the company itself based on the organizing committee's advice and approval.

7.1.10 Granting of Cabinet Decision

The covering approval had been granted by concerning matters pertaining to the matters stated under section 06 of the memorandum under No. CP / 10/2988/552/003 (Annexure 04) dated 29th December 2010. It was decided to postpone with regard to the 4 proposals in section 7 of the Cabinet Memorandum until the observations of the Minister of Finance and Planning are received. (Annex 5)

7.2 Incorporation of the company and implementation of the operation.

7.2.1 Under the Registration No: PV-75629 of the Department of Registrar of Companies, a private company called CWG 2018 (Private) had been registered under the companies act no 07 of 2007 on 23 November 2010 to facilitate the organizational role of holding the Games.

7.2.2 Table 1 shows the contribution to the share capital by the Board of Directors of the company

Table 1 –Contribution of Board of Directors to share capital

Designation	Employed share capital
Secretary, Ministry of Sports	10
Chairman, Sri Lanka Tourist Board	10
Chairman, Sri Lanka Export Development Board	10
Presidential Advisor, Central Bank of Sri Lanka	10
Marketing & Management Consultant (Private Sector)	10

7.2.3 In terms of Section 223 of the Companies Act No. 7 of 2007 and in line with the form No 20, following amendments to the Company's Board of Directors had been done by the company secretary on 11 January 2011 with effect from 20 January 2011.

- Appointing the senior Assistant Director of the Central Bank at that time instead of Presidential Advisor of the Central Bank.
- Appointing of the then, Chairman of the Sri Lankan Airline as a new Board of Director.

7.2.4 Further, companies' registrar had been informed to appoint the new Secretary to the Ministry of Sports from 06th December 2010 instead of the former Secretary of the Ministry of Sports who served as the Director of the company.

7.2.5 In addition to the initial shares employed by the company's directors, a sum of Rs.128,000,000 of government funds had been invested by the following government institution. Details are shown in the table No. 2

Table 2: Government institutions' Contribution to the company share capital

Date of employed	Government institution Of employing funds	Number of ordinary shares issued at Rs.10	Amount of capital employed
-----	-----	-----	-----
			Rs.
23 November 2010	National Sports Fund of the Ministry of Sports	1,000,000	10,000,000
26 January 2011	Sri Lanka Export Development Board	800,000	8,000,000
26 January 2011	Finance of the General Treasury of Sri Lanka (by Ministry of Sports)	10,000,000	100,000,000
23 May 2011	Sri Lanka Telecom Company	1,000,000	10,000,000
		-----	-----
	Total	<u>12,800,000</u>	<u>128,000,000</u>

7.2.6 Accordingly, a supplementary estimate had been presented by the then ,Secretary of the Ministry of Sports to obtain a sum of Rs. 100 million required to invest in the company's initial equity capital as per the Cabinet Decision No: CP / 10/2988/552/003.

7.2.7 Further, a sum Rs. 640,000 had been paid as stamp duty on the total share issued share capital of the Company to the Inland Revenue Department as shown below.

Table 3 - Stamp duty paid to the Inland Revenue Department on issued share capital

Date of paying stamp duty	Institutions which obtained shares	Number of ordinary shares issued at Rs. 10 each	Amount employed in share capital	Stamp duty paid to the inland revenue department
-----	-----	-----	-----	-----
			Rs.	Rs.
25 April 2011	Ministry of Sports	1,000,000	10,000,000	50,000
25 April 2011	Sri Lanka Export Development Board	800,000	8,000,000	40,000
25 April 2011	General Treasury	10,000,000	100,000,000	500,000
25 April 2011	Sri Lanka Telecom Company	1,000,000	10,000,000	50,000
		-----	-----	-----
	The total	<u>12,800,000</u>	<u>128,000,000</u>	<u>640,000</u>

7.2.8 Accordingly, Registrar of the company and Commissioner General of the Inland Revenue had been informed that the amount of Rs. 128 million which was provided by the Secretary of the Ministry of Sports who served as the chairman of the company to be treated as initial capital invested in share capital

7.3 Investing in the company by the Export Development Board

7.3.1 The objectives of the Export Development Board established under the Sri Lanka Export Development Act, No. 40 of 1979 are specified under section 12 of the Act. (Annex 06)

7.3.2 Accordingly, although objectives mentioned in the annexure 06 are the objectives of the export development board a sum of Rs. 8 million had been invested in the CWG Hambanthota 2018 (Pvt) Ltd by the board. The value of such shares had been disclosed in the board's financial statements under other non-financial assets as investment.

7.3.3 Further, as per the provisions of the Finance Act, No. 38 of 1971 that is applicable for the corporations, the approval of the Minister of Finance should have been obtained in order to invest its money. (Annexure 07).

7.4 Further Confirmation of the issuance of shares capital of CWG 2018 (Pvt) company

7.4.1 Issuance of share Capital had been further confirmed by the following decisions of the board of directors.

Table 04 - Decisions taken by the Board for the issuance of shares

Date of the board meeting	Board Decision No	
23November 2010	2010/01 and 2010/02	(Annexure 08)
26 January 2011	2011/19 and 2011/20	(Annexure 09)
23 May 2011	2011/45	(Annexure 10)
10 June 2011	2011/50	(Annexure11)

7.4.2 According to the section 51(4) of the Companies Act No. 7 of 2007 (annexure 12), the Registrar of Companies had been informed by paying stamp duty on the issued share capital through the relevant forms signed by the Chairman of the Company and the Company's Secretary.

7.5 Selection of a consultancy company for the preparation of bids and improving bidding documents

7.5.1 Selection of a consultancy company and making payments

The PMP Legacy which was a company in London of the United Kingdom for international consultancy had been selected on 23 November 2010 by the chief organizing committee for the preparation and presenting the bids to the Common Wealth Games Federation on behalf of the Sri Lanka to obtain the hospitality of the above games. For that, an agreement had been signed by two directors amounted to USD 2,958,486 with the selected consultancy company on 16 December 2010 (annexure-13)

Table no-05 The amounts paid to PMP Legacy for providing of consultancy services

Date	Stage	Instalment	USD \$	Rs
-----	-----	-----	-----	-----
03 February 2011	I	1	445,581.40	49,909,360
07 March 2011	I	2	445,581.40	49,686,557
2011	I	3	445,581.40	49,641,996
25 April 2011	I	4	445,581.40	49,463,753
23 June 2011	I	5	445,581.40	49,151,829
29 July 2011	II	1*	159,807.30	17,614,962
5 October 2011	II	2	146,115.80	16,223,072
31 October 2011	II	3	146,115.80	16,150,001
22 November 2011	II	4	146,115.80	16,734,565
17 January 2012	II	5	146,115.80	16,778,407
			-----	-----
		Total Payment	<u>2,972,177.50</u>	<u>331,354,502</u>

* An over payment of \$ 13,691.50 had been included in the above payment.

7.5.2 Guidelines for selecting consultants

7.5.2.1 According to the selection of consultants' guidelines issued by the National Procurement Agency on August 2007, when selection of consultants to a government institution should be acted as per the section 3.9.2 of this guidelines (Annexure 16).

7.5.2.2 It is also stated that minimum time period should be given to submit the bids after calling for bids as per the paragraph 7.2.2 of the chapter 7 of the guidelines (Annexure-15). Further, way which proposal should be evaluated for selection of the consultancy company was also mentioned according to the chapter 8 of the guidelines

7.5.2.3 According to the chapter 2.10 of this guideline, the selection of the relevant company should have been carried out by the Cabinet Appointed Procurement Committee based on the expected lowest value (Annexures- 16)

7.5.3 Selection of train services for bids promotion

VICEROY special train had been selected for common wealth representative to visit within Sri Lanka once they arrived to Sri Lanka. J /F Tours & Travels (Ceylon) Pvt Ltd had been selected as an agent. Money had been paid to this firm as shown in the table 06.

Table No. 06 – The amount of money paid by the company to the J/F Tours & Travels (Ceylon) Pvt Ltd in the visit of common wealth game representatives.

	Invoice number and date	Description	Amount
	-----	-----	-----
			Rs.
I.	003455 22 July 2011	To travel Kandy from Colombo on 27 June 2011.	895,207
II.	600157 05 th August 2011	Travelling from Colombo Fort to Kandy on 01 August 2011.	795,325
III.	003508 29 August 2011	Traveling from Colombo Fort to Kandy on 30th August 2011	828,129
IV.	003566 05 October 2011	{ Travelling from Colombo Fort to Kandy on 21 September 2011	881,217
V.			866,195
		Total amount paid to j.F Tours & Travels(Cey) Pvt Ltd	----- <u>4,266,075</u>

7.5.3.2 Then, Acting Additional Secretary of the ministry of sport addressed to the Railway General Manager through a letter on July 2011 without a dated had requested a discount on above travel times by considering as the national priority task. Accordingly, 40% discounts had been approved by the General Manager of Railways on 22 July 2011 through the letter bearing No. GMR / Mis / 2011. The amount paid to the Railway Department by the J/F Tours & Travels (Cey) Pvt Ltd who acted as an agent after deducting such discount for 05 turns as shown below.

**Table No. 07 – The amount paid to the Railway Department by the J / F Tours & Travels
(Cey) Pvt. Ltd.**

	Date	Invoice number	Description	Amount	Discount deducted	Paid amount (without tax)
	-----	-----	-----	-----	-----	-----
				Rs.	Rs.	Rs.
I.	25 August 2011	25/2011	(Colombo Fort - Kandy - Fort) Train service	227,950	91,180	136,770
II.	25 August 2011	26/2011	(Colombo Fort - Kandy - Colombo Fort)	229,895	91,958	137,937
III.	12 October 2011	33/2011	(Colombo Fort -Kandy - Colombo Fort)	257,805	103,122	154,683
IV.	12 October 2011	35/2011	(Colombo Fort - Kandy - Colombo Fort)	257,805	103,122	154,683
			(Colombo Fort - Kandy - Colombo Fort)	257,805	103,122	154,683
				-----	-----	-----
				<u>1,231,260</u>	<u>492,504</u>	<u>738,756</u>

7.5.4 Selection of aviation for bid promotion

7.5.4.1 A flight that can carry 245 passengers had been taken on rental from Sri Lankan Airline company to accompany the officers participated in bid promotions to ST Kitts and Nevis islands.

7.5.4.2 Accordingly, the information given by the general manager of Sri Lankan Airlines on 24 May 2016, the cost of the travel to ST Kitts and Nevis was Rs. 86,255,080 (US \$ 782,359 x 110.25) for the promotion of bids (Annexure-17) and a sum of Rs. 89,637,500 had been set aside for this purpose and, in fact, a sum of Rs. 57,605,625 had been paid to Sri Lankan Airlines.

7.5.4.3 Further, as stated in two letters of the Chairman of Sri Lanka Airline had reduced the amount of Rs. 32,031,874 from the expenditure incurred by the airline company two occasions (Annexure-18).

7.5.4.4 Sri Lankan Airlines had paid Rs. 443,100 as flight duties and taxes for 140 passengers (Ministers, Members of Parliament, Government Officials and others) pertaining to the above mentioned flight .

7.5.5 Final Bid Promotional Expenses of Rs. 110,813,159 had been spent as shown below.

Table 08 - Expenditure made for the promotion of final bids of the Games

Head of the expenditure	Description of the expenditure	Amount
		Rs.
9.1	For lodging and meals	25,248,495
9.2	Payment for the officer organized the Bid promotion	22,478,564
9.3	Payment to Ceylon Soft Institute.	4,855,200
9.4	Other Connections Costs	58,230,900
	The sum of	<u>110,813,159</u>

7.6 Presentation of accounts and Annual Reports

7.6.1 According to the Section 151 (1) (a) and (b) of the Companies Act No. 7 of 2007, Balance Sheet of the company and the Company's Profit or Loss or income or expenditure for the period ended at the date of balance sheet should be shown accurately and as per Sri Lanka Accounting Standard (LKAS)-01. The following reports should be submitted as the complete set of financial statements. (Annexure -19)

- I. Statement of financial position
- II. Statement of Financial Performance
- III. Statement of Changes in Equity
- IV. Cash flow statement
- V. Notes to the Accounts

7.6.2 The Company had also registered under the Inland Revenue Department on 01 December 2010 under TIN NO 114756296 for income tax purposes. Therefore, in terms of Section 106 of Inland Revenue Act No. 10 of 2006 (annex-20) there was a requirement to present the accounting report with the annual reports. If fail to do so, a penalty shall be imposed in accordance with Section 112 (Annexure - 21).

7.6.3 The responsibility of the preparation of monthly accounts and submit them before the 15th of next month to the Board of Directors and chief organizing committee were assigned to the financial director and the chief executive officer as per the decision of the board of directors dated 06 January 2011(Annexure-09).

7.6.4 The Company had only submitted receipts and payments account (Annexure 22) for the period of 38 months ending 31st December 2013.

7.6.5 Under Section 131 of the Companies Act No. 07 of 2007 (Annexure 23), every company shall prepare Annual Report at least once a year and forward it to the Registrar of Companies. And also it shall be punished in case of defaulting Submission of Reports as per the sub section 4 of that section.

7.7 Money received to the company from private institutions and individuals

- 7.7.1** Although, written receipts should be issued when accepting money by the company incorporated as a state-owned company to the name of the person who makes the payment, company had written receipt without mentioning the name of the Payee for a sum of Rs 55,863,100 received in 17 occasions.
- 7.7.2** The total amount of funds received from public institutions, donations from private sector and including interest income from banks was Rs. 698,948,339 and the total amount of cash receipt was Rs. 696,765,299 as per the accounts submitted.
- 7.7.3** As per the bank statements for period from 24 November 2010 to 30 April 2015, a sum Rs. 674,506,147 had been deposited in respect of the company's bearing current account No. 71199250 maintained at the Bank of Ceylon head office . (Annexure-25)
- 7.7.4** It was recognised that a sum of Rs 570,819,155 had been received from the private institutions and 85 persons as per the receipts prepared for the donation (annexure-26) . Questionnaires had been issued to 36 institutions to get confirmed the 82% or Rs. 468,300,000 and the replies received from 25 institutions.
- 7.7.5** Further, at the time of raising funds for the CWG 2018 (private) company, request letters had been issued by the then, Governor of the Central Bank and Minister of the sport to these institutions by using official designations (Annexure 27)

7.8 Shutting down the company activities

- 7.8.1** Companies' registrar had been informed through a letter (annxure-28) on the 22 December 2014 to cancel the said issued share capital by stopping company's operations as bid submitted by Sri Lanka for Common Wealth Games in 2018 was not selected. Decision of the board of directors relevant to that had been taken on 23 December 2014. Provision had not been made in the company act for the Board of Directors to cancel the issued share capital without repayment of the money which was invested in the share capital.

8 Observations

8.1 Financing Government Funds in the company's share capital.

- 8.1.1** Although it has been postponed until the observations are received from Minister of Finance and planning for the 4 proposal mentioned in section 7 of the Cabinet Memorandum No: 2010/24 dated 16 December 2010, the Cabinet Approval had been granted without taking such observations.
- 8.1.2** Sub-committee appointed without the prior approval of the Cabinet of Ministers, incorporation of the company and selection of a consultancy company and had entered into an agreement with the said company and Cabinet approval had been obtained later.
- 8.1.3** prior to submission of the Cabinet Memorandum of the establishment of the C.W.G Hambantota 2018 (Private) company on 16 December 2010 and also prior to its incorporation, a sum of Rs. 10 million had been released from national sport fund by the then, Secretary of the Ministry of Sports on 22 November 2010 for the capitalization the shares of the company. Even a receipt had not been issued by the company in respect of this amount of money.
- 8.1.4** Although, the request of a member of the main organization committee regarding the above mentioned capitalized amount had been approved by Assistant Secretary (Administration) of the ministry of sport by the letter no MS / 4/1 / COM dated 23/11/2010. Further, facts could not be checked as the relevant file bearing the No: MSRP / 4 /1/1 file was not made available to the audit.
- 8.1.5** Although it was identified that Rs 10 million as the share capital given from the sport fund, the company's ownership of the sport fund had not been disclosed through the annual financial statements as such amount of money had been accounted as expenditure in the Sports Fund without accounting as investment of the sport fund of the Ministry.
- 8.1.6** Further, amount of Rs. 100 million invested in the initial share capital by the secretary of the Ministry of Sports by presenting a supplementary estimate had been accounted as the capital payment by the Ministry of Sports.

8.1.7 Although, amount of Rs.8 million invested on behalf of this company by the export development board had been disclosed as the investment in CWG 2018 (Pvt) Company in the statement of financial position of the export development board, but the company had not accounted that amount of money as the share capital.

8.1.8 Regarding the amount of Rs. 110 million invested by the government had not been accounted under the ownership in the Island Account or National Sports Development Fund as investments.

8.1.9 Further, all other share certificates except Export Development Board's share certificate were under the custody of the LEGALINC SECRETARIAL & MANAGEMENT SERVICES (PVT) LTD who served as the company's secretary without awarding to the institutions whose money has been invested in shares.

8.2 Investing money in the company by the Export Development Board

8.2.1 Contrary to the objectives set out in Annexure 06, an amount of Rs 8 million had been invested in CWD 2018 (Pvt.) Ltd by the Sri Lanka Export Development Board. Further, approval of the Minister of Finance had not been obtained to invest this amount of money in this company.

8.2.2 The share certificate received on behalf of the investment referred to paragraph 7.3.2 had been signed by the Chairman of the Board of Investment and he had also been a Director of CWG.Hambantota Company. It was revealed that this a violation of professional code of ethics.

8.3 Selections of Consultants for the company.

8.3.1 Prior to receiving of cabinet approval for establishing the company, measures had been taken to select the consultancy company.

8.3.2 Procurement activities had not been carried out as mentioned in the 7.5.2.2 at the time of selection of PMP Legacy Consultancy Company.

8.3.3 The minimum time required to submit the bid after calling for submission of bids had not been given as per above 7.5.2.2

8.3.4 The selection of the Consultancy Company as mentioned in the above 7.5.2.3 had not been done by a Procurement Committee appointed by the Cabinet of Ministers.

8.3.5 Although, proposals should be evaluated prior to the selection of consultants as per the chapter 8 of the consultants' selection guidelines they have not acted accordingly.

8.3.6 The officer who carried out the bids promotion role had been selected without following the government procurement procedures and guidelines and a sum of Rs. 22,478,563 had also been paid to this officer.

8.3.7 The Government Procurement Guidelines and methodology had not been followed at the selection of the firm and at the time of final bids promotion by paying a sum of Rs 4,855,200 to the Ceylon soft institution for media shows.

8.4 Presentation of company accounts

8.4.1 Annual reports of the company had not been presented to the registrar after the year 2012 and also the account submitted up to the year 2012 had also been submitted not as a complete set of complete financial statements as per Lanka Accounting Standard 01 and had only been submitted receipt and payment account by company.

8.4.2 The Company's Board of Directors failed to present accounting information timely to the Inland Revenue Department.

8.4.3 A sum of Rs 90,080,600 had been made to the Sri Lankan Airlines for the transactions taken place and the person who was serving as the Chairman and Chief Executive Director Positions of the Sri Lankan Airlines had also been acted as a director of the company and the member of the main organizational committee of the company. But, such related party transaction had not been disclosed in the Final Financial Statements as per the Sri Lanka Accounting Standard (LKAS) No. 24.

8.4.4 The airline's fares and taxes paid by Sri Lankan Airlines, amounting to Rs. 443,100, had not been paid by the company to the Sri Lankan Airline up to 30 April 2016, and that liability had not been shown in the company's accounts.

8.5 Donations received to the Company from private organizations and individuals

The following observations are made based on the responses received to the issued questionnaire to confirm the donations.

- 8.5.1** It was informed those cash donations amounting to Rs. 23,500,000 pertaining to 3 institutions out of the 25 replied institutions are not relevant for them.
- 8.5.2** People's Merchant Finance PLC had agreed for the sum of Rs 5,000,000 and had not agreed for the donations made amounted to Rs 4, 800,000 under the receipt No.42 issued in the name of that company on 18th October 2011.
- 8.5.3** The sum of Rs. 247,500,000 donated by 21 other responsible organizations had been confirmed as accurate. But they assured that they did not receive any receipt for the donations offered to this company.
- 8.5.4** Out of these institutions sent confirmations, only the following two institutions had declared tax concessions enjoyed for the donations of Rs. 75,000,000 during the relevant period.

Table 09 –Institutions obtained the tax concession

Institution -----	Donated amount -----
	Rs
Sampath Bank (PLC)	50,000,000
Hatton National Bank (PLC)	25,000,000

	<u>75,000,000</u>

- 8.5.5** The Significant numbers of institutions who donated the money to the company were Central bank regulating commercial banks, financial institutions and major stakeholders of institutions.
- 8.5.7** It was confirmed to the audit based on the sample checked that the company had not issued formal receipts to the private donors for their donation of Rs. 570,819,155.
- 8.5.8** It was also revealed based on the information provided to the audit, a sum of Rs. 120,402,653 received as the donations had been directly obtained in cash. (Appendix 29)

8.6 Observations on Banking of received money and expenditure made thereon

- 8.6.1** A sum of Rs 2,183,040 had been under stated in the accounts out of the donations received as per the above 7.7.2 paragraph.
- 8.6.2** According to bank statements it was observed that a sum Rs 25,739,553 had been spent without depositing in the bank out of Rs. 120,402,653 received directly in cash as the donations, (Attachment number - 30)
- 8.6.3** The amount of Rs. 8,000,000 received from Sri Lanka Export Development Board and Rs. 10,000,000 received from Sri Lanka Telecom for capital introduction had not been capitalized by the company.
- 8.6.4** A sum of Rs. 586,636,115 stated in the accounts as donations from the private sector had been overstated by Rs. 15,816,960 in the account when compared with Rs 570,819,155 donated value confirmed by the receipts. No evidence made available to the audit to confirm this over stated amount.
- 8.6.5** In relation to the company's respective bank account, the bank's total deposits and interest income during the reporting period were Rs. 674,506,147. However, it was observed that there was a difference of Rs. 22,259,152 compared accordance with the submitted accounts as its deposited income was Rs .696, 765,299.

8.7 Selection of Airlines Company for bids promotion

- 8.7.1** Although, as stated in paragraph 7.5.4.1, flight which can carry 245 passengers had been chartered from the Sri Lankan Air Lines Company. According to the information furnished to the audit it was confirmed that only 120 passengers had travelled by that flight.
- 8.7.2** As per paragraph 7.5.4.2, a cost of Rs. 86,255,080 had been spent by the Sri Lankan Airlines for the flight due to using reserved airplane for this tour by the company had caused of spending public money without economizing.

8.7.3 Although a special aircraft of Sri Lankan Airlines had been allocated for that tour making payments to the Sri Lankan Airlines company, the then Minister of Sports had been paid Rs. 900,000 for the flight. The evidences relating to those payments were not submitted to the audit.

8.7.4 As Sri Lankan Airlines had offered a sum Rs 32,031,874 million worth discounts and price concessions for that flight, Airline Company had made a loss from that amount.

8.8 Selection of Railway for Bid promotion

Based on the request made by the government institution, C.W.G company had not been given a sum Rs. 492,504 discount offered by the Railway Department of Sri Lanka with regard to the diplomatic significance and it was observed that a sum of public Rs 492,504 had been misused by the J /F Tours & Travels (Ceylon) Pvt Ltd who acted as an agent by getting that advantage.

8.9 Shutting down the company's operations

8.9.1 It was observed that the former board of directors had not complied with the standard of due care as a director under section No. 189 of the company Act as they have been informed to cancel the issued share capital by terminating the company's operations due to the non-selection of the bid

8.9.2 Abandoning the directorship of the Board of Directors consisted with the officers of the Government owned institutions who invested in the company, cancelling their share capital without getting the consent of their institution and decision and also without informing that board of directors or the institution is an overriding of the power.

8.9.3 Actions so far had not been taken to wind up the company in terms of the provisions of the Companies Act. Accordingly, it was observed that the company had acted contrary to the laws and regulations of the Company's Act.

9 System and control weaknesses

9.1 As the Chairman of the company has acted as a member of the Board of Directors of this company and the Chief Executive Officer of the Airline company acted as a member of the Management committee of the company has created a Conflict of Interest between the parties and also made a loss to Sri Lankan Airlines Company.

9.2 This company, as a state owned company had made transaction improperly contrary to the accepted government procedures and regulations.

- 9.3** Accordingly, it was observed that over statements and under statements from the accounts and non-identified receipts which was observed as a weakness in internal financial control.
- 9.4** Accepting money, issuing of receipts and depositing money directly in the bank had been done by the Director of Finance in relation to the cash donations that were made to the company is a weakness of the internal control.
- 9.5** One of the key shareholders of J / F Tours & Travels (Ceylon) Pvt Ltd in 2009 acted as a member of the company's chief organizing committee.
- 9.6** To form the company, (118,000,000 / 128,000,000 X 100) almost 92% of share capital had been deployed from state funds. Although, the money received from private institutions, when it was received to a state company and should spend those money according to the rules of the government with care on economy and transparency. But a sum of Rs. 696,698,358 had been spent in this regard contrary to such requirements.

10 Recommendations

The following recommendations are made.

- 10.1** A proper monitoring should be undertaken by the relevant Ministry, Treasury, Department of Public Enterprises, Department of Management Audit, Treasury Operations, and Department of Management Services etc. regarding the establishment of public companies and the financial control of such companies regarding the establishment of the state owned company and its financial control. (References 8.1 to 8.9)
- 10.2** All the accurate and relevant information required to make correct decisions to the Cabinet of Ministers should be submitted by the responsible parties in advance through the cabinet memorandums. (Reference - 8.1.1, 8.1.2)
- 10.3** When the government companies are formed by using government funds, it should be commenced with a legal approval as per the relevant rules and circulars. (References - 8.1.5, 8.1.7, 8.1.8, 8.2.1)

- 10.4** The incorporation of a public Companies (registration), the operating and winding up of the company should be done in accordance with the provisions of the company Act and should ensure that reports that are required to be submitted properly to the registrar of Companies. (Reference -8.4.1, 8.4.2, 8.9.1)
- 10.5** Responsible officers for not carrying out proper financial transactions of the company should be identified and legal action should be taken (References - 8.5.7,8.6.1,8.6.2,8.6.4,8.6.5)
- 10.6** The Ministry must take responsibility regarding the company to accept the relevant documents, books and records; supervision of the company's annual financial reports by taking actions to wind up the company in legal manner after the expected role of company is completed. (References from 8.1-8.9)
- 10.7** It is necessary to ensure that the relevant procurement procedures are properly followed when purchasing and obtaining services by state owned companies. (References 8.3,8.7,8.8)
- 10.8** It is necessary to ensure that financial activities must be monitored so as to protect the qualities of economy, efficiency and productivity to safe guard the value for money concept when performing the duties of the state owned companies, (Reference - 8.1 to 8.9)
- 10.9** It is necessary to ensure that issuing receipt for donors when receiving cash donations for state owned companies and, required approvals need to be obtained for tax concessions (Reference -8.5.1 to 8.5.8)

11. Conclusions

- 11.1** It is concluded that a sum Rs 698 million has become an un-economical expenditure due to not being able to get its hospitality to Sri Lanka and also spending money raised from private and public sector without a proper financial control even by incorporating CWW 2018 (private) company for obtaining the hospitality for common wealth games in 2018.

- 11.2** It is concluded that the parties who made decisions and implemented those decisions should be responsible for establishing the company without a proper feasibility study and a prior approval of the cabinet of Ministers, utilizing of a sum of Rs. 10 million of the previous government funds as the Company's preliminary expenses and also not issuing shares properly for Rs. 118 million invested in that company by 04 government institutions.
- 11.3** It is concluded that the Board of Directors are liable for failing to wind up the company by paying the liabilities within a reasonable period of time from the date identifying the inability of achieving the main objectives of the Company.
- 11.4** It is concluded that special investigation need to be carried out regarding a sum of Rs 570,819,155 received as a donation from the outside institutions and 85 individuals and as this money had been spent contrary to the rules and regulations and the Procurement Guidelines, and also without transparency as well as violating government policies.
- 11.5** It is concluded that it is appropriate to seek the assistance of specialized agencies or groups if it is felt that such an investigation should be carried out as I was not able to carry out illegal or criminal conducts that cannot be executed due carrying out the audit within the limitations of Auditor General's powers, resources, time and available information.
- 11.6** It is concluded that raising funds to the Company from the institutions which are regulated under themselves for the cash donation to the company by using their official designations would be an act contrary to the professional code of conduct by the former Governor of the Central Bank and the Minister of Sports.

H.M Gamini Wijesinghe
Auditor General.

28 March 2019

Sgd./ H.M. GAMINI WIJESINGHE
Auditor General

2013 දෙසැම්බර් 31 දිනෙන් අවසන් මාස 38 සඳහා ශීර්ෂ 13 ක් යටතේ දරා ඇති විසඳුම් වාර්තාව

1. Beach Games	38,523,208	38,523,208
2. <u>Professional Fees – PMP Legacy</u>		
2.1 Professional Fee	331,354,502	
2.2 Air Tickets	4,037,988	
2.3 Accommodation & Other	2,959,072	338,351,562
3. <u>Expenses Related to Evaluation Commission</u>		
3.1 Accommodation & Foods	2,543,750	
3.2 Air Tickets	5,586,974	
3.3 Inland Transport	1,075,941	9,206,665
4. <u>Expenses Related to Inward Missions</u>		
4.1 Accommodation and Foods	5,589,769	
4.2 Air Tickets	26,221,744	
4.3 Inland Transport	9,539,351	
4.4 JF Tours	4,432,578	
4.5 Dinner at Light House Galley	1,800,268	
4.6 Other Expenses	2,440,521	
		50,024,231
5. <u>Expenses Related to Outward Missions</u>		
5.1 African Region	1,481,584	
5.2 Glasgow	3,911,560	
5.3 CW Youth Games Isle of Man	3,887,882	
5.4 London	6,654,906	
5.5 Mexico	1,392,750	
5.6 Morocco	1,257,786	
5.7 New Caledonia	3,065,611	
5.8 New Zealand	16,569,081	
5.9 Quatar	1,552,334	
5.10 Singapore	430,669	40,204,162

6. <u>Bid Book Preparation Charges</u>		
6.1 Gunarathne Offset	3,594,550	
6.2 Neilson & Company	1,313,760	4,908,310
7. <u>Architectural Plan</u>		
7.1 Design Team 3 Pvt Ltd	11,114,115	
7.2 GAC Enterprises	9,566,094	
7.3 Model Clearing and Fixing Expenses	185,364	
7.4 Entertainment Unlimited	876,250	
7.5 Raffles	539,392	22,281,255
8. <u>Bid Launch Expenses – KL</u>		
8.1 Accommodation and Air Tickets	4,150,601	
8.2 Wizcraft International	15,080,137	
8.3 Other Expenses	2,447,623	21,678,361
9. <u>Final Bid Promotional Expenses</u>		
9.1 Accommodation and Foods	25,248,495	
9.2 Activities done by Rishini Weerarathna	22,478,564	
9.3 Ceylon Soft Ltd	4,855,200	
9.4 Other Related Expenses	58,230,900	110,813,159
10. <u>Local Publicity and Materials</u>		
10.1 Srimal Advertising	19,812,131	
10.2 Tata Tailoring	4,825,000	
10.3 Ants Work Pvt Ltd	2,500,000	
10.4 Little Masters	3,005,000	
10.5 Skills Advertising	2,410,464	
10.6 Maliban Tailors	1,300,000	
10.7 Triad Media	2,203,118	
10.8 Other	1,575,812	37,631,526
11. <u>International Advertising Costs</u>		
11.1 Dunsar Media	7,507,007	
11.2 Ebeyond Pvt Ltd	900,000	
11.3 Other	139,855	8,546,862

12. Administrative Expenses	4,030,000	
12.1 Salaries and Allowances – CEO	520,645	
12.2 Office Rent	360,000	
12.3 Salaries – Secretary	518,757	5,429,402
12.4 Other		
13. Other Expenses	3,474,868	
13.1 Bank Charges	16,020	
13.2 Account Package Cost	195,782	
13.3 Secretarial Fee	421,212	
13.4 Sport Accord Membership Fee	280,461	
13.5 Refreshments	61,000	
13.6 Meteorology Charges	11,200	
13.7 Interlectual Property	2,966,786	
13.8 EIA Report	1,235,100	
13.9 Jungle Clearing	437,227	9,099,656
13.10 Micellaneous		
Total Expenses		<u>696,698,358</u>

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අමාත්‍ය මණ්ඩල සංදේශ අංක 2010/24

2010.12.16 දින

හම්බන්තොට දී පැවැත්වීමට යෝජිත 2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙලේ සත්කාරකත්වය ලබා ගැනීම

ශ්‍රී ලංකාව ආසියාවේ ආය්ච්චයය ඉවට පත් කිරීම සඳහා වූ රජයේ අපේක්ෂාව ජය ගැනීම සඳහා ක්‍රීඩා ක්ෂේත්‍රයේ දායකත්වය බෙහෙවින් ඉවහල් වේ.

ශ්‍රී ලංකාව ක්‍රීඩා ක්ෂේත්‍රය තුළින් ජාත්‍යන්තර කීර්තියට පත් කිරීම හා එමඟින් ශ්‍රී ලංකාවේ ආර්ථික අභිවෘද්ධියට ක්‍රීඩාව දායක කර ගැනීම සඳහා ක්‍රමවත් වැඩ පිළිවෙලක් සකස් කර ගත යුතු වේ. එහිදී ජාත්‍යන්තර ක්‍රීඩා තරඟ ශ්‍රී ලංකාව තුළ පැවැත්වීම තුළින් මහත් ආර්ථික ප්‍රතිලාභ ලබා කර ගත හැකි වනු ඇත.

ඒ අනුව 2018 දී පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙලේ සත්කාරක රට ලෙස ශ්‍රී ලංකාවේ හම්බන්තොට නගරය තෝරාගැනීම සඳහා අයදුම් කර එම අවස්ථාව ලබා ගැනීමට ක්‍රියා කිරීමට සැලසුම් කර ඇත. ඒ අනුව 2018 වර්ෂයේ දී පැවැත්වීමට නියමිත පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙල සඳහා සත්කාරක රට වශයෙන් කටයුතු කිරීමට ශ්‍රී ලංකා රජය උනන්දුවක් දක්වන බව ප්‍රකාශයට පත් කර තිබේ. උනන්දුවක් දැක්වීමේ ප්‍රකාශය (E01) 2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා යටතේ ඉදිරිපත් කර තිබේ. අපේක්ෂකත්වය සඳහා වූ ලංසුව 2011 මැයි මාසය වන විට ඉදිරිපත් කළ යුතුව ඇත. මෙම ක්‍රියාවලිය පහසු කර ලීම සඳහාත්, 2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා සඳහා වූ අපේක්ෂකත්වය සම්බන්ධ කඩිනම් තීරණ ගැනීම සඳහාත් රජය මගින් සංවිධායක කමිටුවක් (OC) පත් කර ඇති අතර එහි කමිටුව ක්‍රීඩා අමාත්‍ය ගරු මහින්දානන්ද අලුත්ගමගේ මැතිතුමා සහ ශ්‍රී ලංකා මහ බැංකුවේ අධිපති අපීන් නිවාඩ් කඩිරාල් මහතා ගේ සම සභාපතිත්වයෙන් හා විදේශ රැකියා ප්‍රවර්ධන හා සුභසාධක අමාත්‍ය ගරු ඩීලාන් පෙරේරා මැතිතුමාගේ හා පාර්ලිමේන්තු මන්ත්‍රී ගරු නාමල් රාජපක්ෂ මැතිතුමා ඇතුළු රජයේ ජ්‍යෙෂ්ඨ නිලධාරීන් හා පුද්ගලික අංශයේ නියෝජිතයින් ගෙන් ද සමන්විත වේ. සංවිධායක කමිටුවේ සාමාජිකයින්ගේ නාමලේඛනය ඇමුණුම අංක 01 ලෙස මේ සමඟ ඉදිරිපත් කරමි.

2. සංවිධායක කමිටුව විසින් සිය මෙහෙයුම් කටයුතු 2010 නොවැම්බර් මස 2 දා ආරම්භ කරන ලදුව රැස්වීම් තුනක් හා එක් විශේෂ රැස්වීමක් දැනට පවත්වා ඇත. 2010 නොවැම්බර් මස 02 දා පවත්වන ලද රැස්වීමේ දී පහත සඳහන් කරුණු කඩිනමින් ක්‍රියාවට නැංවිය යුතුයැයි තීරණය කරන ලදී. එහි ප්‍රධාන ක්ෂේත්‍රයක් වනුයේ සමායතන ව්‍යුහයක් සකස් කිරීම, (රජයේ සමාගමක්) අනු කමිටු පත් කිරීම, ලේකම් කාර්යාලයක් ආරම්භ කිරීම, ලංසු තැබීමේ ක්‍රියාවලියට සූදානම් වීම, සහ එක්සත් රාජධානියේ ග්ලාස්ගෝ නුවර පැවැත්වෙන සමාලෝචන රැස්වීමට සහභාගි වීම යන කරුණු වේ. (ඇමුණුම 02)

3. 2010 නොවැම්බර් මස 9 වෙනි දින පැවැත්වූ දෙවන රැස්වීමේ දී සංවිධාන කමිටුව විසින් සමාජයානන් ව්‍යුහයක් ආරම්භ කිරීම, ලේකම් කාර්යාලය සඳහා ඉඩකඩ සපයා ගැනීම, ලංසු තැබීමේ ක්‍රමවේදය පිළිබඳව ලංසු කමිටුවේ (BC) ප්‍රගතිය සහ අනෙකුත් අනු කමිටු වල ප්‍රගතිය ආදිය පිළිබඳව සාකච්ඡා පවත්වා ඇත. ශ්‍රී ලංකාවේ ලංසුව ඉදිරිපත් කිරීම සඳහා සුදුසු උපදේශක සමාගමක් ඉක්මනින්ම තෝරා ගැනීමේ අවශ්‍යතාව පිළිබඳව අවධාරණය කළ සංවිධාන කමිටුව 2010 නොවැම්බර් 29 දින සිට 2010 දෙසැම්බර් 3 දක්වා කාලය තුළදී පැවැත්වූ එක්සත් රාජධානියේ ග්ලාස්ගෝ සමාලෝචන රැස්වීමට සහභාගි වීම සඳහා සාර්ථක උපදේශක සමාගමක් තෝරාගැනීම පිළිබඳව විධිවිධාන ජ්‍යෙෂ්ඨ අවශ්‍යතාවය ද සැලකිල්ලට ගන්නා ලදී. (ඇමුණුම 03)

4. තුන්වෙනි රැස්වීම 2010 නොවැම්බර් මස 24 දින පවත්වන ලද අතර සංවිධාන කමිටුව විසින් පහත දැක්වෙන කරුණු අනුමත කරන ලදී.

- 4.1 මෙම කටයුතු මෙහෙයවීම සඳහා සමාගමක් පිහිටු වීම
- 4.2 ලංසු සකස් කිරීම සඳහා සුදුසු උපදේශක සමාගමක් තෝරා ගැනීම,
- 4.3 2010 නොවැම්බර් මස 29 දින සිට 2010 දෙසැම්බර් 3 දින අතර පැවැත්වෙන ග්ලාස්ගෝ සමාලෝචන රැස්වීමට සහභාගි වීම.
- 4.4 අනු කමිටුව විසින් ඉටුකර ඇති ප්‍රගතිය (ඇමුණුම 04)

5. ජාතික ක්‍රීඩා ප්‍රතිපත්තියක් සකස් කිරීමේ හා එය ක්‍රියාත්මක කිරීමේ ක්‍රියාවලිය පිළිබඳව සාකච්ඡා කිරීමට 2010 දෙසැම්බර් මස 2 වන දින විශේෂ රැස්වීමක් ද පවත්වා ඇත. (ඇමුණුම 05)

6. ඒ අනුව

- ✓ 6.1. 2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙලේ සත්කාරක රට ලෙස ශ්‍රී ලංකාවට ලබා ගැනීමේ සංවිධාන කමිටුව පත් කිරීම (ඇමුණුම 01) ✓
- 6.2. මෙම සමාගමේ කොටස් වලින් 51% ක් ශ්‍රී ලංකා රජයට අයත් වන ලෙස සහ ඉතිරි 49% ක කොටස් වල අයිතිය රජයට අයත් ආයතන වලට හිමිවන ලෙස සීමාසහිත, 2018 හමිබන්තොට පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා (පුද්) සමාගම පිහිටු වීම
- 6.3. සමාගමේ ආරම්භක පිරිවැය හා සංවිධාන කටයුතු සඳහා රුපියල් දශලක්ෂ 10ක මුදලක් ක්‍රීඩා අමාත්‍යාංශ ලේකම්වරයා විසින් ක්‍රීඩා සංවර්ධන අරමුදලින් ප්‍රදානයක් ලෙස ලබා දීම.
- 6.4. 2010 නොවැම්බර් මස 23 දින සංස්ථාපනය කරන ලද සී. ඩබ්ලිව්. ජී. හමිබන්තොට 2018 (පොදුගලක) සමාගමේ සභාපති ලෙස ක්‍රීඩා අමාත්‍යාංශයේ ලේකම් ලෙස එවකට කටයුතු කළ එස්. ලියනගම මහතා වෙනුවට වර්තමානයේ ක්‍රීඩා අමාත්‍යාංශයේ ලේකම් ධුරය දරන උදය රංජිත් සෙනෙවිරත්න මහතා පත්කිරීමටත් එහි අනෙකුත් අධ්‍යක්ෂකවරුන් ලෙස පහත සඳහන් නිලධාරීන් පත් කිරීමටත්

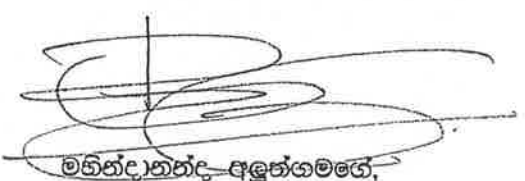
- 1. ආචාර්ය රාණී ජයමහ මහත්මිය - බැංකු කටයුතු පිළිබඳ ජනාධිපති උපදේශක
- 2. ආචාර්ය නාලක ගොඩනේවා මහතා - සභාපති, ශ්‍රී ලංකා සංචාරක මණ්ඩලය
- 3. ජනක රත්නායක මහතා - සභාපති, අපනයන සංවර්ධන මණ්ඩලය
- 4. නලින් ආටිගල මහතා - අලෙවි හා කළමනාකරණ උපදේශක

අමාත්‍ය මණ්ඩලයේ ආචරණ අනුමැතිය ලබා දීමටත් ,

7. පහත දැක්වෙන කරුණු සඳහා

- 7.1. ආරම්භක කොටස් ප්‍රාග්ධනය ලෙස රුපියල් මිලියන 100ක් මහා භාණ්ඩාගාරයෙන් ලබා දීම.
- 7.2. සමාගමේ අරමුණු ඉටුකර ගැනීම සඳහා අනෙකුත් ප්‍රභවයන්ගෙන් ආධාර හා පරිත්‍යාග ලබා ගැනීම.
- 7.3. සී. ඩබ්ලිව්. ජී. හම්බන්තොට 2018 (පොද්ගලික) සමාගමේ ගෙවීම් කටයුතු සහ එම සමාගමට ලැබෙන පරිත්‍යාග, ප්‍රදානයන් හා අනෙකුත් ලැබීම්, බදු වලින් නිදහස් කිරීම සඳහා මුදල් හා ක්‍රම සම්පාදන අමාත්‍යාංශයට හා දේශීය ආදායම් දෙපාර්තමේන්තුවට අවශ්‍ය පියවර ගැනීමට සහ
- 7.4. සංවිධායක කමිටුවේ උපදෙස් හා අනුමැතිය මත 2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙල පැවැත්වීමේ සත්කාරක රට ලෙස ශ්‍රී ලංකාව දිනාගැනීම සඳහා ඉටු කළ යුතු කාර්යයන් සඳහා දැරීමට සිදුවන වියදම් සී. ඩබ්ලිව්. ජී. හම්බන්තොට 2018 (පොද්ගලික) සමාගම මගින් දැරීමට.

අමාත්‍ය මණ්ඩලයේ අනුමැතිය අපේක්ෂා කරමි.



මහින්දානන්ද අලුත්ගමගේ,

ක්‍රීඩා අමාත්‍ය

පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා 2018 (පුද්) සමාගමේ සංවිධායක කමිටුවේ සාමාජික නම් ලැයිස්තුව

1. ගරු මහින්දානන්ද අලුත්ගමගේ මැතිතුමා - අමාත්‍ය, ක්‍රීඩා අමාත්‍යාංශය (සමසභාපති)
2. අජිත් නිවාඩි කබිරාල් මයා - ශ්‍රී ලංකා මහ බැංකු අධිපති (සමසභාපති)
3. ගරු ඩිලාන් පෙරේරා මැතිතුමා - අමාත්‍ය , විදේශ රැකියා ප්‍රවර්ධන හා සුභසාධන අමාත්‍යාංශය
4. ගරු නාමල් රාජපක්ෂ මැතිතුමා - පාර්ලිමේන්තු මන්ත්‍රී
5. සී.ආර්.ජයසිංහ මයා - ලේකම්, විදේශ කටයුතු අමාත්‍යාංශය
6. උදය රංජිත් සෙනෙවිරත්න මයා - ලේකම්, ක්‍රීඩා අමාත්‍යාංශය
7. රංජිත් ද සිල්වා මයා - ලේකම් , වරාය හා ගුවන්සේවා අමාත්‍යාංශය
8. ආචාර්ය රාණි ජයමහ මහත්මිය - බැංකු කටයුතු පිළිබඳ ජනාධිපති උපදේශක
9. පී.ඒ.අබේසේකර මයා - භාණ්ඩාගාරයේ නියෝජ්‍ය ලේකම්
10. එස්.එස්.එන්.ඩී.සිල්වා මයා - අතිරේක ලේකම්, ක්‍රීඩා අමාත්‍යාංශය
11. බී.විජේරත්න මයා - අතිරේක ලේකම්, ආර්ථික සංවර්ධන අමාත්‍යාංශය
12. ආර්.එම්.ඩී.බී.මිහස්මුල්ල මයා - දිසාපති, හම්බන්තොට
13. එයාර් විජ මාර්ෂල් රොෂාන් ගුණතිලක මයා - ආරක්ෂක මාණ්ඩලික ප්‍රධානි හා ගුවන් හමුදාපති
14. ලුතිනන් ජනරාල් ජගත් ජයසූරිය මයා - යුද හමුදාපති
15. වයිස් අද්මිරාල් කිසර සමරසිංහ මයා - නාවික හමුදාපති
16. ආචාර්ය මහින්ද බාලසූරිය මයා - පොලිස්පති
17. පී.හතරසිංහ මයා - අධ්‍යක්ෂ ජනරාල්, ක්‍රීඩා සංවර්ධන දෙපාර්තමේන්තුව
18. සුනිල් හෙට්ටිආරච්චි මයා - අධ්‍යක්ෂ ජනරාල් - ආර්ථික සංවර්ධන අමාත්‍යාංශය
19. චන්ද්‍රා ඒකනායක මිය - අධ්‍යක්ෂ ජනරාල්, ජාතික අයවැය දෙපාර්තමේන්තුව
20. නිශාන්ත වික්‍රමසිංහ මයා - සභාපති, ශ්‍රී ලංකන් එයාර් ලයින්ස්
21. කපිල චන්ද්‍රසේන මයා - ප්‍රධාන විධායක නිලධාරී, මිහින් ලංකා
22. නලින් ආට්ගල මයා - අලෙවි හා කළමනාකරණ උපදේශක
23. ආචාර්ය නාලක ගොඩඟේවා මයා - සභාපති, ශ්‍රී ලංකා සංචාරක මණ්ඩලය
24. හේමසිරි ප්‍රනාන්දු මයා - සභාපතා, ශ්‍රී ලංකා ඔලිම්පික් කමිටුව
25. මනෝජ් වාස් ගුණවර්ධන මයා - ප්‍රධාන විධායක නිලධාරී, ශ්‍රී ලංකා එයාර් ලයින්ස්

26. ජනක රත්නායක මයා - සභාපති, ශ්‍රී ලංකා අපනයන සංවර්ධන මණ්ඩලය
27. නිශාන්ත රණතුංග මයා - ලේකම් - ශ්‍රී ලංකා ක්‍රිකට් ආයතනය
28. මේජර් ජනරාල් පාලික ප්‍රනාන්දු මයා - සභාපති, ශ්‍රී ලංකා මලල ක්‍රීඩා සංගමය
29. මැක්ස්වෙල්ද සිල්වා මයා - ලේකම්, ශ්‍රී ලංකා ඔලිම්පික් කමිටුව
30. ප්‍රේමා පින්නවල මයා - ලේකම්, ශ්‍රී ලංකා මලල ක්‍රීඩා සංගමය
31. ඉන්ද්‍රා ද සිල්වා මයා - ජාතික ක්‍රීඩා තේරීම් කමිටුව
32. වෛද්‍ය මයියා ගුණසේකර මයා - සභාපති, ජාතික ක්‍රීඩා සභාව
33. සුසන්ත රත්නායක මයා - සභාපති, ශ්‍රී ලංකා තේ මණ්ඩලය
34. විපුල වනිගසේකර මයා - සාමාන්‍යාධිකාරී, ශ්‍රී ලංකා ජර්දර්ගණ කාර්යාංශය

රහසිගතයි.

පිටපත්: ජනාධිපති ලේකම්.
අග්‍රාමාත්‍ය ලේකම්.
මු. හා ක්‍ර./ලේ.
ආර්.සං./ලේ.
වි.ක./ලේ.
විගණකාධිපති.


මගේ අංකය: අමප/10/2988/552/003
2011 ජනවාරි මස 06 දින,
කොළඹ, අමාත්‍ය මණ්ඩල කාර්යාලයේදී ය.

ක්‍රීඩා අමාත්‍යාංශයේ ලේකම්.

හම්බන්තොටදී පැවැත්වීමට යෝජිත 2018
පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙලේ
සත්කාරකත්වය ලබා ගැනීම

(ක්‍රීඩා ගරු ඇමතිතුමා ඉදිරිපත් කළ 2010.12.16 දිනැති සංදේශය)

2010 දෙසැම්බර් මස 29 දින පැවැත්වුණු අමාත්‍ය මණ්ඩල රැස්වීමේදී එළඹී තීරණයක් අවශ්‍ය කටයුතු සඳහා මේ සමග එවා ඇත.


එච්.පී.ජයසිංහ,
අතිරේක ලේකම්.

අ.කළේ/එස්.අබේසිංහ,
අමාත්‍ය මණ්ඩලයේ ලේකම්.

(ආ) න්‍යාය පත්‍රයේ විෂයයන්:

(I) අමාත්‍ය මණ්ඩල පත්‍රිකා:

27. අමාත්‍ය මණ්ඩල පත්‍රිකා අංක 10/2988/552/003 වූ, “හම්බන්තොටදී පැවැත්වීමට යෝජිත 2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙලේ සත්කාරකත්වය ලබා ගැනීම” යන මැයෙන් ක්‍රීඩා ඇමතිතුමා ඉදිරිපත් කළ 2010.12.16 දිනැති සංදේශය - මේ පිළිබඳව සාකච්ඡා කිරීමෙන් අනතුරුව, පහත සඳහන් පරිදි තීරණය කරන ලදී:

- (i) සංදේශයේ 6 වන ඡේදයේ දක්වා ඇති යෝජනා වෙනුවෙන් ආවරණ අනුමැතිය ලබාදීම; සහ
- (ii) සංදේශයේ 7 වන ඡේදයේ සඳහන් යෝජනා සලකාබැලීම, මුදල් හා ක්‍රමසම්පාදන ඇමතිතුමාගේ නිරීක්ෂණ ලැබෙනතෙක් කල් තැබීම.

ක්‍රීඩා කළයුතු: ක්‍රීඩා අමාත්‍යාංශය
පිටපත්: ජනාධිපති ලේකම් - සංදේශයේ පිටපතක් යාකොට ඇත.
මුදල් හා ක්‍රමසම්පාදන අමාත්‍යාංශය
ආර්ථික සංවර්ධන අමාත්‍යාංශය } සංදේශයේ
විදේශ කටයුතු අමාත්‍යාංශය } පිටපතක්
යාකොට ඇත.

(B) Agenda Items:

(I) Cabinet Papers:

27. Cabinet Paper No.10/2988/552/003, a Memorandum dated 16.12.2010 by the Minister of Sports on "Bid for Hosting the Proposed Commonwealth Games 2018 to be held at Hambantota" -

after discussion, it was decided as follows:

- (i) to grant covering approval for the proposals enumerated in paragraph 6 of the Memorandum; and,
- (ii) to defer consideration of the proposals in paragraph 7 in the Memorandum, until the receipt of the observations of the Minister of Finance and Planning.

Action by: My/Sports

Copied to: Secretary to the President - copy of Memorandum annexed.

My/Finance and Planning

My/Economic Development - copy of Memorandum annexed.

My/External Affairs - copy of Memorandum annexed.

Checked by : 1.....
2.....

රහසිගතයි.

පිටපත්: ජනාධිපති ලේකම්,
අග්‍රාමාත්‍ය ලේකම්,
මු. හා ක්‍ර./ලේ.
ආර්.සං./ලේ.
වි.ක./ලේ.
විගණකාධිපති.

මගේ අංකය: අමප/10/2988/552/003
2011 ජනවාරි මස 21 දින,
කොළඹ, අමාත්‍ය මණ්ඩල කාර්යාලයේදී ය.

ක්‍රීඩා අමාත්‍යාංශයේ ලේකම්.

හම්බන්තොටදී පැවැත්වීමට යෝජිත
2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙලේ
සත්කාරකත්වය ලබා ගැනීම

(ක්‍රීඩා ගරු ඇමතිතුමා ඉදිරිපත් කළ 2010.12.16 දිනැති සංදේශය)

2011 ජනවාරි මස 12 දින පැවැත්වුණු අමාත්‍ය මණ්ඩල රැස්වීමේදී එළඹී තීරණයක් අවශ්‍ය කටයුතු සඳහා මේ සමග එවා ඇත.

එල්.පී.ජයම්පති,
අතිරේක ලේකම්.

අ.කලේ/එස්.අබේසිංහ,
අමාත්‍ය මණ්ඩලයේ ලේකම්.

(ආ) න්‍යාය පත්‍රයේ විෂයයන්:

(I) අමාත්‍ය මණ්ඩල පත්‍රිකා:

15. අමාත්‍ය මණ්ඩල පත්‍රිකා අංක 10/2988/552/003 වූ, “හම්බන්තොටදී පැවැත්වීමට යෝජිත 2018 පොදු රාජ්‍ය මණ්ඩලීය ක්‍රීඩා උළෙලේ සත්කාරකත්වය ලබා ගැනීම” යන මැයෙන් ක්‍රීඩා ඇමතිතුමා ඉදිරිපත් කළ 2010.12.16 දිනැති සංදේශය - මේ පිළිබඳව සාකච්ඡා කිරීමෙන් අනතුරුව, සංදේශයේ 7 ඡේදයේ සඳහන් යෝජනා සඳහා අනුමැතිය ලබාදීමට ද තීරණය කරන ලදී.

2010.12.29 දින පැවැත්වුණු අමාත්‍ය මණ්ඩල රැස්වීමේදී, සංදේශයේ 6 වන ඡේදයේ සඳහන් යෝජනා සඳහා දැනටමත් ආවරණ අනුමැතිය ලබාදී ඇති බව නිරීක්ෂණය කරන ලදී.

ක්‍රීඩා කළයුතු: ක්‍රීඩා අමාත්‍යාංශය

පිටපත්: ජනාධිපති ලේකම් - සංදේශයේ පිටපතක් යාකොට ඇත.

මුදල් හා ක්‍රමසම්පාදන අමාත්‍යාංශය

ආර්ථික සංවර්ධන අමාත්‍යාංශය } සංදේශයේ
විදේශ කටයුතු අමාත්‍යාංශය } පිටපතක්
යාකොට ඇත.

(B) Agenda Items:

(I) Cabinet Papers

15. Cabinet Paper No.10/2988/552/003, a Memorandum dated 16.12.2010 by the Minister of Sports on "Bid for Hosting the Proposed Commonwealth Games 2018 to be held at Hambantota" - after discussion, it was decided to grant approval to the proposals in paragraph 7 in the Memorandum as well.

It was observed that Cabinet has already granted covering approval for the proposals enumerated in paragraph 6 of the Memorandum, at its Meeting held on 29.12.2010.

Action by: My/Sports

Copied to: Secretary to the President - copy of Memorandum annexed.

My/Finance and Planning

My/Economic Development - copy of Memorandum annexed.

My/External Affairs - copy of Memorandum annexed.

Checked by : 1.....
2.....

*Sri Lanka Export Development
Act, No. 40 of 1979*

7

PART III

POWERS AND FUNCTIONS OF THE BOARD

12. (1) The powers and functions of the Board shall be—
- Powers
and func-
tions of
the Board.
- (a) to advise the Export Development Council of Ministers on the national export development policy and programmes ;
 - (b) to recommend to the Export Development Council of Ministers policies and measures on export-oriented investment ;
 - (c) to recommend the adoption of trade agreements or negotiation of inter-country commercial policy, financial and other related arrangements that will facilitate the development of export from Sri Lanka ;
 - (d) to formulate a national export development plan and programme for approval by the Export Development Council of Ministers ;
 - (e) to monitor the implementation of the national export plan and programme and actively assist in the implementation of the plan ;
 - (f) to facilitate the development of supplies of export products ;
 - (g) to administer the Export Development Fund and implement all programmes of assistance for export production and marketing in close co-operation with the various agencies of the Government and of trade and industry ;
 - (h) to function as a focal point within the Government where exporters can deal with all export problems ;
 - (i) to carry out export potential surveys related to Sri Lanka products ;
 - (j) to carry out research and development on export products ;
 - (k) to promote the export of professional and consultancy services from Sri Lanka in order to earn foreign exchange ;
 - (l) to promote and sponsor trading houses, engineering and development work and other activities abroad, that will enhance Sri Lanka's foreign exchange earnings ;
 - (m) to carry out feasibility studies on export-oriented projects and to undertake any special projects on export development on a pilot basis ;

*Sri Lanka Export Development
Act, No. 40 of 1979*

- (n) to promote and sponsor the establishment of joint export groups, export houses and other organizations;
- (o) to direct and co-ordinate the market development activities of trade representatives and trade agents abroad of Sri Lanka;
- (p) to act as implementing agency for technical co-operation in the field of export development with organizations and bodies outside Sri Lanka;
- (q) subject to limits and procedures laid down by the Minister in consultation with the Minister in charge of the subject of Finance,—
 - (i) to acquire shares, stocks or any other interest in any business enterprise incorporated in Sri Lanka or abroad and carrying on or proposing to carry on business in Sri Lanka or abroad;
 - (ii) to lend money to any person or organization in Sri Lanka or abroad for the purpose of trade development;
- (r) without prejudice to the generality of the powers conferred on the Board by this Act, to carry out or provide general export services to all exporters, such as—
 - (i) trade information of current interest to producers and traders,
 - (ii) marketing research in foreign markets,
 - (iii) assistance in the development of new products and in the adaptation of existing ones for export markets,
 - (iv) assistance in the initial stages of marketing a new product or entry into a new market, including test marketing exercises,
 - (v) organization of buyer-seller meetings in Colombo and in foreign locations,
 - (vi) export consultancy services,
 - (vii) assistance in participation in trade displays, trade fairs and other forms of trade promotion,
 - (viii) training courses in trade promotion and export marketing,

- (ix) assistance in resolving the problems encountered by individual producers of exports or exporters,
 - (x) assistance in quality control standards, packaging, export credit and insurance,
 - (xi) assistance in import and export procedures and documentation ;
 - (s) to acquire and hold any movable or immovable property or dispose of any movable or immovable property acquired or held by it ;
 - (t) to levy fees or other charges for services or facilities provided by the Board ;
 - (u) to accept gifts, grants, donations or subsidies from both local or foreign sources whether in cash or otherwise and to apply them for carrying out any of the objects of the Board ;
 - (v) to recommend to the Minister, where there is no provision in that behalf in any existing law and the Board is of opinion that it is expedient to do so, the making of regulations under this Act in respect of the following matters—
 - (i) the regulation of the sale and export of export products, the arrangements and payments relating to shipping, freight, brokerage, warehouse or any other charges incurred in the sale of export products abroad ;
 - (ii) the regulation of the insurance, credit, quality control, standardisation, packaging and internal transport of export products ;
 - (iii) the regulation of the establishment and activities of joint export groups, export houses, and other organizations engaged in exports ;
and
 - (w) to do all such other acts or things which are connected with, or are in furtherance of, the exercise, performance and discharge of the powers, duties and functions of the Board under this Act or any other written law.
- (2) Every decision made by the Board in the exercise of its powers under this Act shall be implemented by every Ministry represented on the Board :

Provided, however, that the Export Development Council of Ministers or the Cabinet of Ministers may vary any decision made by the Board.

(CxI).

(1) එක ලෙසට සේවයේ සඳහන් මුදල් යෙදවීම වලින් පසු යම් වර්ෂයක දේශීය මුදල් ජනාධිකාරියේ මුදල් ජනාධිකාරියේ මුදල් ලැබිය යුතු ය.

(11)

සාමාන්‍ය නීතිමත සංස්ථාවක නිසි මුදලක් -

(1) මුදල් ඇමතිවරයා ලිඛිත ඇමතිවරයා වූ අවස්ථාවක ලිඛිත ඇමතිවරයාගේ අනුමැතිය ඇති වී; හෝ

(2) මුදල් ඇමතිවරයා ලිඛිත ඇමතිවරයා නොවූ අවස්ථාවක මුදල් ඇමතිවරයාගේ අනුමැතිය ඇති වී.

මෙහි ඇමතිවරයා වසින් දෙන ලද අනුමැතිය ඇති වී මිය ආයෝජනය කරනු නො ලැබිය යුතුය.

~~(1) මුදල් ඇමතිවරයා ලිඛිත සංස්ථාවක සේවයේ සඳහන් මුදල් යෙදවීම වලින් පසු යම් වර්ෂයක දේශීය මුදල් ජනාධිකාරියේ මුදල් ජනාධිකාරියේ මුදල් ලැබිය යුතු ය.~~

(12)

~~සාමාන්‍ය නීතිමත සංස්ථාවක සේවයේ සඳහන් මුදල් යෙදවීම වලින් පසු යම් වර්ෂයක දේශීය මුදල් ජනාධිකාරියේ මුදල් ජනාධිකාරියේ මුදල් ලැබිය යුතු ය.~~

(1) ලිඛිත ඇමතිවරයා මුදල් ඇමතිවරයා වන අවස්ථාවක, ඒ ලිඛිත ඇමතිවරයා වසින් අනුමැතිය ලැබිය යුතුය; හෝ

(2) ලිඛිත ඇමතිවරයා මුදල් ඇමතිවරයා නොවන අවස්ථාවක මුදල් ඇමතිවරයාගේ අනුමැතිය ඇති වී ලිඛිත ඇමතිවරයා වසින් අනුමැතිය ලැබිය යුතුය.

මෙහි ඇමතිවරයා වසින් දෙන ලද අනුමැතිය ඇති වී මිය ආයෝජනය කරනු නො ලැබිය යුතුය.

(13)

(1) ඔබ්බේ පනතේ රජයේ සේවයේ සඳහන් සංස්ථාවක සේවයේ සඳහන් මුදල් යෙදවීම වලින් පසු යම් වර්ෂයක දේශීය මුදල් ජනාධිකාරියේ මුදල් ජනාධිකාරියේ මුදල් ලැබිය යුතු ය.

(2) රජයේ නීතිමත සංස්ථාවක සේවයේ සඳහන් මුදල් යෙදවීම වලින් පසු යම් වර්ෂයක දේශීය මුදල් ජනාධිකාරියේ මුදල් ජනාධිකාරියේ මුදල් ලැබිය යුතු ය.

(3)

ඔබ්බේ පනතේ රජයේ නීතිමත සංස්ථාවක සේවයේ සඳහන් මුදල් යෙදවීම වලින් පසු යම් වර්ෂයක දේශීය මුදල් ජනාධිකාරියේ මුදල් ජනාධිකාරියේ මුදල් ලැබිය යුතු ය.

(4)

මුදල් සාමාන්‍ය සේවයේ සඳහන් මුදල් යෙදවීම වලින් පසු යම් වර්ෂයක දේශීය මුදල් ජනාධිකාරියේ මුදල් ජනාධිකාරියේ මුදල් ලැබිය යුතු ය.

C.W.G HAMBANTOTA 2018 (PVT) LIMITED

MINUTES OF THE MEETING OF DIRECTORS OF C.W.G HAMBANTOTA 2018 (PVT) LIMITED HELD ON 23rd NOVEMBER 2010 AT 4.00 PM AT COLOMBO.

Present	:	Dr. Raneer Jayamaha	Director
		Mr. Anil Nalin Attygalle	Director
		Mr. J. W. M. J. Priyantha Kumara Ratnayake	Director

Excused	:	Mr. Sirisena Liyanagama	Director
		Dr. Nalaka Harshijeeva Godahewa	Director

In Attendance : Mr. Cecil Perera Company Secretary

The Chairman not being present the Board resolved to appoint Dr. Raneer Jayamaha to preside at today's meeting.

Minutes

01/2010 Issue of Shares to the Subscribers

IT IS HEREBY RESOLVED THAT the Company issues five (05) Ordinary Shares of Rs. 10/- each to the following who were named in the Articles of Association as the initial Shareholders of the Company:-

Name	No. of Shares
Dr. Raneer Jayamaha	01
Mr. Sirisena Liyanagama	01
Mr. Anil Nalin Attygalle	01
Dr. Nalaka Harshijeeva Godahewa	01
Mr. J. W. M. J. Priyantha Kumara Ratnayake	01

02/2010 Issue of new Shares to the Government of Sri Lanka

The Board was informed that a cheque for Rupees Ten Million (Rs. 10,000,000/-) has been given by the Hon. Secretary to the Ministry of Sports, Mr. S. Liyanagama as subscription for Ordinary Shares of the Company, on behalf of the Government of Sri Lanka. The cheque was handed over to the Company Secretary to deposit in the Company bank account.

The initial subscribers not subscribing for further shares the Board decided to issue new Ordinary Shares to the value of Rupees Ten Million (Rs. 10,000,000/-) to the

Government of Sri Lanka. It was noted that the Hon. Secretary to the Treasury will hold the said on behalf of the Government of Sri Lanka.

The Board passed the following resolution:

IT IS HEREBY RESOLVED THAT the Company issues One Million (1,000,000) Ordinary Shares of Rs. 10/- each to the value of Rupees Ten Million (Rs. 10,000,000/-) to the Government of Sri Lanka. The said shares will be issued in the name of the Hon. Secretary to the Treasury who will be holding the same for and on behalf of the Government of Sri Lanka.

03/2010 Donation

The Board was informed that a sum of Rs. 400,000/- has been donated by Mr. Ajith Nivard Cabraal, the Governor of the Central Bank of Sri Lanka as a personal donation from him. The money was handed over to the Company Secretary to deposit in the Company bank account.

The Board appreciated the said personal donation and thankfully accepted the same.

04/2010 Current Account at Bank of Ceylon – Corporate Branch

The Board Resolved to pass the following resolution to open a Current Account at Bank of Ceylon at their Corporate Branch.

1. That a Bank Account of the CWG Hambantota 2018 (Pvt) Ltd. be opened with the Bank of Ceylon at their Corporate Branch.
2. The Bank be and it is hereby empowered to honour cheques, bills of exchange, promissory notes, saving withdrawals, drawn, signed accepted or made on behalf of the company jointly by anyone of the Category "A" and anyone of Category "B" given below:

Category "A"

1. Mr. Sirisena Liyanagama
2. Dr. Rane Jayamaha

Category "B"

1. Mr. Anil Nalin Attygalle
2. Dr. Nalaka Harshijeeva Godahewa
3. Mr. Jayandeesa Weerasinghe Mudiyansele Priyantha Kumara Ratnayake

3. To act on any instructions given by the person so authorised with regard to any accounts or transactions of the Company.

The company agrees,

- To notify promptly the changes of authorised signatories to the Bank.
- To comply with and to be bound by the rules of the Bank governing the conduct of the account.

There being no other business the meeting was terminated.

Rub

.....
Director / Pro tem Chairperson

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[Signature]

C.W.G HAMBANTOTA 2018 (PVT) LIMITED

MINUTES OF THE MEETING OF DIRECTORS OF C. W. G. HAMBANTOTA 2018 (PVT) LIMITED HELD ON 26TH JANUARY 2011 AT 6.15 PM AT THE PREMISES OF THE CENTRAL BANK OF SRI LANKA.

Present	:	Mr. Udaya Seneviratne Mr. Nalin Attygalle Mr. Janaka Ratnayake Mr. Mahinda Fernando	Chairman Director Director Director
Excused	:	Dr. Nalaka Godahewa Mr. Nishantha Wickramasignhe	Director Director
In Attendance:		Ms. Umangi Perera Ms. Sudharma Lenagala	Representatives of the Company Secretaries M/s. LegalInc Secretarial & Management Services (Pvt) Ltd

The minutes of the previous meeting held on 11th January 2010 were adopted as a true record of the proceedings on being proposed by Mr. Mahinda Fernando and seconded by Mr. Nalin Attygalle subject to the following correction.

13/2011

"Designation of Mr. Mahinda Fernando should be corrected and continued to be used as – **Director** and not as Director Finance".

Mr. Mahinda Fernando placed the Board Paper which highlighted the topics to the 5th Board Meeting of the CWG Hambantota 2018 (Pvt) Ltd.

MATTERS ARISING**19/2011 Equity Contributions by the Treasury and the other Institutions**

The Board acknowledged that equity contribution of Rs.100 Million made by the Ministry of Sports, 8 Million by the EDB and decided to request the other stakeholders for their contributions.

20/2011 Issue of new shares to the Ministry of Sports and to the Export Development Board

Further to the Equity contributions made by the Ministry of Sports and the Export Development Board, it was decided by the Board to issue

1. Ten Million (10,000,000) Ordinary Shares of Rs.10/- each to the value of Rs.100,000,000/- to the Ministry of Sports in the name of the Secretary to the Ministry of Sports.

2. Eight Hundred Thousand (800,000) Ordinary Shares of Rs.10/- each to the value of Rs. 8,000,000/- to the Export Development Board in the name of the Sri Lanka Export Development Board (SLEDB).

21/2011 Introduction of a Petty Cash Allowance to the Operational Office of the company

The Board decided to allocate a sum of Rs.25,000/- as a Petty Cash Allowance to the Operational Office of the C.W.G. Hambantota 2018 (Pvt) Ltd located at the Sovereign Hotel, Rajagiriya.

Since this facility is granted on a reimbursement basis, it was mentioned that a Petty Cash Book has to be maintained by the Operational office.

22/2011 Recruitment of a Secretary/Stenographer to the Operational Office of the Company

The Board unanimously decided to get the services of a Secretary/Stenographer to the Operational Office of the C.W.G. Hambantota 2018 (Pvt) Ltd located at the Sovereign Hotel, Rajagiriya.

Considering the need of the services of a qualified Secretary/Stenographer, it was decided to get the approval of the Chairman, the Organizing Committee for the recruitment of a professional Secretary/Stenographer currently working at the Organizing Committee to the Operational Office at Rajagiriya.

23/2011 Presentation of Monthly Financial Reports to the Board and the Organizing Committee

It was decided by the Board that the Financial Reports of the C.W.G. Hambantota 2018 (Pvt) Ltd should be prepared in each and every month and submitted to the Board and the Organizing Committee on or before the 15th day of the following month.

The Board nominated Mr. Mahinda Fernando, for the preparation of Monthly Financial Reports of the Company and submission of the same to the Board.

And the Board nominated Mr. Nalin Attygalle, the CEO of the CWG Hambantota 2018 (Pvt) Ltd for the submission of the Monthly Financial Reports to the Organizing Committee.

Further, it was decided to submit the first report by the first week of February, 2011 for the period commencing from the 23rd of November 2010 and ending on the 31st January 2011.

24/2011 Providing a Maintenance Package in favour of the CEO of the CWG Hambantota 2018 (Pvt) Ltd

24/2011 Providing a Maintenance Package in favour of the CEO of the CWG Hambantota 2018 (Pvt) Ltd

Commenting on this regard the Board decided to provide Mr, Nalin Attygalle, the CEO with the following facilities.

- A Remuneration Package of Rs. 200,000.00.
- A Transport Package which does not exceed Rs. 150,000.00 including a vehicle with a driver, fuel and all maintenance costs.
- A monthly reimbursement of maximum of Rs. 20,000.00 on both local and International calls.

25/2011 Granting a sum of Rs.3 M for Beach Games

Commenting on this Mr. Udaya Senevirathne, the Chairman said that the Ministry of Sports has already settled the amount.

26/2011 Payment of 3,630.75 to the Common wealth Games Federation

It was discussed by the Board that the Sri Lanka Tourist Board, on the 07th of July 2010, has incurred a sum of GBP 3630.75 in favour of the Common wealth Games Federation prior to the incorporation of the CWG Hambantota 2018 (Pvt) Ltd. Ministry of Sports has agreed to settle the amount.

27/2011 Payment of Rs. 715,000.00 in favour of the General Manager, Sri Lanka Convention Bureau on miscellaneous expenses

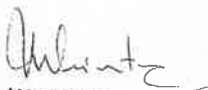
The Board hereby emphasized the need to marginalize the expenses to be incurred in respect of various themes and seek Organising Committee approval for the payment.

(And the Board decided to get the consent of the Organizing committee not to incur a total expenditure of more than 1 million for each and every theme)

8/2011 Monthly payments to the Auditors

The Board decided to request for an appropriate quotation in par with the Market for Auditing and Secretarial Services from the M/s. Ernst & Young.

ere being no other business the meeting was terminated.


Chairman

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C.W.G HAMBANTOTA 2018 (PVT) LIMITED

MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF C. W. G. HAMBANTOTA 2018 (PVT) LIMITED HELD ON 23RD MAY 2011 AT 5.30 PM AT THE EXPORT DEVELOPMENT BOARD.

Present	:	Mr. Udaya Seneviratne Mr. Nalin Attygalle Mr. Janaka Ratnayake Mr. Mahinda Fernando	Chairman/Director Director Director Director
Excused	:	Dr. Nalaka Godahewa Mr. Nishantha Wickramasinghe	Director Director
In Attendance:		Ms. Sudharma Lenagala Ms. Umangi Perera	Representative of the Company Secretaries M/s. LegalInc Secretarial & Management Services (Pvt) Ltd

The minutes of the previous meeting of the Board of Directors held on 10th March 2011 were adopted as a true record of the proceedings on being proposed by Mr. Udaya Seneviratne and seconded by Mr. Nalin Attygalle subject to the following corrections.

44/2011 Any Other Business**The Bid research**

Mr. Mahinda Fernando stated that the cost of the first stage should be corrected as SGD 30,000.

MATTERS ARISING OUT OF THE MINUTES**45/2011 Equity Contributions by the Treasury and the other Institutions**

It was noted that the company has received the under mentioned amounts from the following Stake holders as equity contributions.

- The Treasury (On behalf of the Government) - Rs. 10,000,000/-
- Sri Lanka Export Development Board - Rs. 8,000,000/-
- The Ministry of Sports - Rs. 100,000,000/-
- Sri Lanka Telecom - Rs. 10,000,000/-

The Board had a quick review of the list of the expected key Stake holders of the Company and decided to issue letters to the remaining Stakeholders for the remittance of their equity contributions.

46/2011 Appointment of Mr. Meegasmulla (Hambantota GA) as a Director to the Board

The Board is awaiting for the Organising Committee Approval in order to appoint Mr. Meegasmulla as a Director to the C. W. G Hambantota 2018 Board.

47/2011 The Bid research

Mr. Nalin Attygalle brought to the notice of the Board that the research indicates positive results.

MINUTES

48/2011 Any Other business

Progress of the Bid Submission

The Board directed the C.E.O. to submit a board paper in this regard.

Board Papers of C. W. G. Hambantota 2018 (Pvt) Ltd

The Board decided to maintain board papers for each Board Meeting under the following headings leaving the space for the addition of fresh headings thereafter, if necessary.

Payment Submissions
Monthly Expenses
Wiz Craft
Model - Hambantota 2018

In country public awareness

The Board tabled the Booklet on Local Campaign prepared by Triads Advertising Firm to prepare the nation for the Commonwealth Games 2018 to be held in Hambantota Sri Lanka and the same will be approved upon the receipt of the recommendation of the Organising Committee.

Bid Document

Mr. Attygalle brought to the attention of the Board, the mistakes done by PMP Legacy in drafting the Bid document and the Board decided to submit a note signed by all the Directors to the Organising Committee in this regard.

New Secretariat and the staff

Mr. Janaka Ratnayaka suggested to make a request to the Central Bank for the establishment of a Secretariat to the C. W. G. Hambantota 2018 (Pvt) Ltd together with a qualified staff.

Lunch in St. Keet's

The Lunch is to be organized and sponsored by the Company in St. Keets on 10th November 2011.

Few people including Mr. Kumar Sangakkara, Mrs. Susanthika Jayasignhe, Mr. Sanath Jayasooriya are to be nominated to attend the Lunch and the other persons will be selected on the recommendation of the Organising Committee.

Further the Board decided to submit a proposal to the Organising Committee to make a 3D digital presentation of the event.

Quotations received for the scale model of Hambantota 2018.

Mr. Attygalle tabled the following quotations and stated that the same will be submitted to the Organising Committee.

1. A letter dated 20th May 2011 received by Design Team 3 regarding the scale model C. W. G Park, Hambantota stage 2 for evaluation commission and CGF General Assembly at St. Neaves.
2. A letter dated 25th April 2011 by G A C Enterprise regarding the Proposed Architectural Model for Hambantota 2018 for visit of CEO Commonwealth Games Federation (Annexure 1).
3. A letter dated 14th May 2011 by G A C Enterprise regarding Architectural Model for Hambantota 2018 for Commonwealth Games Federation (Annexure 2).
4. A letter dated 15th May 2011 by G A C Enterprise regarding Architectural Model for Hambantota 2018 Commonwealth Games Federation (Annexure 3).

Revamping of the C. W. G. website

Mr. Attygalle stated that he will be doing slight changes in the web site of C.W.G. Hambantota 2018 (Pvt) Ltd and tabled a paper to be given to the Governor.

Inward Missions

Mr. Attygalle stated that now the Outward mission is over and the Inward missions will start from the month of July and will be held till the end of October 2011.

The Board discussed in detail the work shop (Rehasal) and the presentations that have been already scheduled for the "Bid Promotion" and Mr. Attygalle stated that the presenters have already been listed and the PMG Legacy will send their proposal on this very soon.

Further, the Board decided to discuss with the Organising Committee regarding of the team for the "Bid Promotion".

27

44

42

He further stated that the invitations have been already sent to 6 regions to visit Hambantota and Mr. Hemasiri Fernando /Mr. Ajith Niavard Cabral to co-ordinate the arrangements of these visits.

The Board discussed about the arrangements of accommodation for the members of the Executive Board who will arrive to the island in August.

It was also discussed to get 3 Helicopters with the assistance of HE the President or the Sri Lankan Air Force for the Inward Mission.

The Board discussed to provide a facility for the maintenance of the common coordination among the three Helicopters during the special visit to the candidate city - Hambantota.

The Board discussed of a plan to demarcate the important areas of the Candidate City (Cricket Stadium, Badminton Courts, Hambantota Port etc.) with large gas balloons and provide the members of the Executive Board a clear view of the entire stadium during their tour by air.

Documentary evidence

The Chairman emphasized to the Board, the importance of the documentary evidence and the Board was unanimous in having at least 2 or 3 international contracts signed with the BOI or other related authorities.

Total project cost

The Chairman brought to the attention of the Board, the cost borne by the Government in providing the facilities in this regard and the Board thereby agreed to prepare a total Financial Plan as per the Bid Book (O/C budget & non O/C budget) and submit the same to the National Planning in order to get the Cabinet approval.

49/20011 Date of the next Board Meeting

It was decided to hold the next Board meeting at 9.00 a.m. on the 27th May 2011.

There being no other business the meeting was terminated.

.....
Chairman

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49/20011 Date of the next Board Meeting

It was decided to hold the next Board meeting at 9.00 a.m. on the 27th May 2011.

There being no other business the meeting was terminated.


.....
Chairman

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C.W.G HAMBANTOTA 2018 (PVT) LIMITED

MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF C. W. G. HAMBANTOTA 2018 (PVT) LIMITED HELD ON 10th JUNE 2011 AT 5.30 PM AT THE MINISTRY OF SPORTS.

Present	:	Mr. Udaya Seneviratne Mr. Nalin Attygalle Mr. Janaka Ratnayake Mr. Mahinda Fernando	Chairman/Director Director Director Director
Excused	:	Dr. Nalaka Godahewa Mr. Nishantha Wickramasinghe	Director Director
In Attendance:		Ms. Sudharma Lenagala Ms. Umangi Perera	Representatives of the Company Secretaries M/s. LegalInc Secretarial & Management Services (Pvt) Ltd

The minutes of the previous meeting of the Board of Directors held on 23rd May 2011 were adopted as a true record of the proceedings on being proposed by Mr. Udaya Seneviratne and seconded by Mr. Nalin Attygalle subject to the following corrections.

48/2011 Any Other Business

Lunch in St. Kitts

Mr. Attygalle pointed out that **St. Keets** should be corrected as **St. Kitts**.

MATTERS ARISING OUT OF THE MINUTES**50/2011 Equity Contributions by the Treasury and the other Institutions**

After a lengthy discussion on the equity contributions made to the Company by the Ministry of Sports and the Secretary to the Treasury, the Board was unanimous on the opinion that the Company has issued a total of 11,000,000 Shares to the Ministry of Sports for its Equity contribution of LKR 110,000,000/- to the Company.

The Board decided to discuss the "Equity Contributions" by the key stakeholders of the Company, separately at every Board Meeting.

It was decided by the Board that the letters are to be sent to the other stakeholders of the Company for the Remittance of their unpaid Equity Contributions subject to a minimum of Sri Lankan Rupees Twenty Million (LKR 20,000,000/-) payable by

each stakeholder and the draft letter done by the company Secretaries was approved by the Board.

Mr. Attygalle stated that the share held by Dr. Rane Jayamaha has to be transferred to Mr. Mahinda Fernando, a Director of C. W. G. Hambantota 2018 (Pvt) Ltd. The Board Resolved to accept the transfer of the share and enter in the share register transferee as the holder of the said share with effect from 11th January 2011.

Further, the Board decided to add the **National Insurance Trust Fund** to the List of Stakeholders.

51/2011 The Bid Research by Nielsen Company Lanka (Pvt) Ltd

A report by which the public support for hosting the 2018 Commonwealth Games in Hambantota is highlighted was tabled by Mr. Attygalle. Quoting the report, he brought to the notice of the Board that the research clearly indicates positive results.

The Board decided that finding of the Research to be published in National News Papers in both Languages to make the public aware of the research and the findings.

52/2011 Progress of the Bid Submission

Event report on the Bid Submission was tabled by Mr. Attygalle.

MINUTES

53/2011 Inward Missions

Evaluation Commission's Visit – From 26th June to 30th June

The draft of the programme report prepared on the visit of the Evaluation Commission of the Common Games Federation and the delegation flight details of arrivals and departures was tabled by Mr. Attygalle.

Mr. Attygalle, made the Board aware, in brief of the following arrangements to be introduced to facilitate the members of the Commission and make their visit to the candidate city – Hambantota a big success.

- Accommodations will be provided at the Cinnamon Grand Hotel, Colombo.
- Arrangements have been made to get the services of MI 17 Helicopters, each accommodates for 20 passengers, with head phone facilities for the maintenance of the common coordination among the Helicopters during the special tour to Hambantota city, by air.

- Gas balloon project for the demarcation of the important areas in the candidate city.
- Tour to the candidate city will be scheduled as follows:

Mr. Attygalle to brief the entire crew of the special tour to Hambantota, at the start.

Mr. Harshana and Mr. Athula to provide the crew a running brief during the Helicopter tour.

Provide the crew, a clear view during the tour by air of the important places demarcated by large gas balloons in Hambantota Games City - the Air port, Sea port, Cricket stadium and a tour in Hambantota inner city for which the expected time period will be 45 minutes.

Mr. Attygalle emphasized to the Board that the planned city tour in Hambantota inner city, shall itself get disturbed in the evening darkness and shall cause the return trip to Colombo a great delay.

CGA regions

Mr. Attygalle further stated that the invitations have been already sent for 5 regions to visit Hambantota and 5 committees have been appointed to coordinate the work with each respective region. Following is a list of the said regions invited to visit the Hambantota candidate city.

- Asian Region
- Caribbean Region
- Europe Region
- African Region
- Oceania Region

54/2011 In country awareness

Lottery

The Board decided that tickets are to be sold for a maximum value of Rs.50/- or Rs.100/- under the title, "Common Sri Lanka-Common Wealth Games -2011" and with the picture of the stadium on the ticket to mark this historical event and give publicity to the event and raise funds of the Company as well.

Further, the Board decided to get supported by the three forces for the sale of the said lotteries.

The Board discussed the possibilities available to get the assistance of the National Lotteries Board on the basis that 50% of the collection will be used for the

Company. The Board decided that the company needs to obtain the cabinet approval in this regard

However, the Chairman said that they should launch the same immediately.

55/2011 Open Trucks

The Board decided to get at least 02, open trucks to launch the programmes Scheduled for the in country awareness with the support of a popular radio station.

56/2011 Monthly Expenses/Payment Submissions

The Board decided the bid lodgement expenses to be tabled at the O/C meeting and to table the same at the Meeting of the Board of Directors of the Company.

Further, the Board decided to finalize the payments of the PMG Legacy after the visit of the Evaluation Committee.

57/2011 Any other Business

Lunch in St. Kitts

Since the time and the dates offered by the Company were not allowed favourably, the Board cancelled the Lunch scheduled to be organized and sponsored by the Company at the Marriot Resort Hotel, in St. Kitts on 10th November 2011.

58/20011 Date of the next Board Meeting

It was decided that the date of the next Board meeting will be informed subsequently.

There being no other business the meeting was terminated.

.....
Chairman

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කොටස් නිකුත් කිරීම

50. (1) 5 වන වගන්තිය යටතේ සමාගමක් සංස්ථාගත කිරීමෙන් පැරණික කොටස් ඉක්බිතිව ම, සමාගම විසින්, සංස්ථාගත කිරීම සඳහා කර ඇති ඉල්ලීමේ නම්කර ඇති එක් එක් කොටස්හිමියා වෙත ඒ නැතැත්තාට ලැබීමට හිමිකම් ඇති කොටස් නිකුත් කරනු ලැබිය යුතු ය.

(2) 244 වන වගන්තිය යටතේ ඒකාබද්ධ කිරීම පිළිබඳ සහතිකයක් නිකුත් කිරීමෙන් ඉක්බිතිව ම, ඒකාබද්ධ කළ සමාගම විසින්, ඒකාබද්ධ කිරීමේ යෝජනාව යටතේ කොටස්වලට හිමිකම් ඇති එක් එක් නැතැත්තා වෙත, ඒ නැතැත්තාට ලැබීමට හිමිකම් ඇති කොටස් නිකුත් කරනු ලැබිය යුතු ය.

51. (1) 52 වන හා 53 වන වගන්තිවල සහ සමාගම් ව්‍යවස්ථාවලින් විධිවිධානවලට යටත්ව, සමාගමක අධ්‍යක්ෂ මණ්ඩලය විසින්, උචිත යයි අධ්‍යක්ෂ මණ්ඩලය සලකන යම් කුණාන්තන් වෙත කොටස් නිකුත් කරනු ලැබිය හැකි ය.

(2) නිකුත් කරන ලද කොටස්වලින් කොටස්හිමියා වෙත 49 වන වගන්තියේ (2) වන උපවගන්තියෙහි දක්වා ඇති අයිතිවාසිකම් හැර වෙනත් අයිතිවාසිකම් පවරා දෙනු ලබන්නේ නම් හෝ යම් බැඳීමක් නියම කරනු ලබන්නේ නම්, මේ කොටස්වලට ඇදෙනු ලැබූ අයිතිවාසිකම් සහ බැඳීම් දක්වා සිටිනු ලබන නිකුත් කිරීමේ නියම අධ්‍යක්ෂ මණ්ඩලය විසින් අනුමත කරනු ලැබිය යුතු ය.

(3) (2) වන උපවගන්තිය යටතේ අධ්‍යක්ෂ මණ්ඩලය විසින් අනුමත කරන ලද නිකුත් කිරීමේ නියම—

- (අ) සමාගමේ ව්‍යවස්ථාවලිය සමඟ අනුකූල විය යුතු අතර, ඒවා එලෙස අනුකූල නොවන ප්‍රමාණයට අවලංගු හා බලරහිත විය යුතු ය ;
- (ආ) ව්‍යවස්ථාවලියේ කොටසක් සංස්කෘත කරන ලෙස සලකනු ලැබිය යුතු අතර, 15 වන වගන්තියට අනුකූලව සංශෝධනය කරනු ලැබිය හැකි ය.

✓ (4) මේ වගන්තිය යටතේ කොටස් කිසිවක් නිකුත් කරන ලද දින සිට වැඩකරන දින විස්සක් ඇතුළත, සමාගම විසින්—

✓ (අ) නියමිත ආකෘතියෙන් රෙජිස්ට්‍රාර්වරයා වෙත—

(i) නිකුත් කරන ලද කොටස් සංඛ්‍යාව ; සහ

(ii) කොටස් නිකුත් කරන ලද්දේ යම් ප්‍රතිශ්ඨාවක් සඳහා ද, ඒ ප්‍රතිශ්ඨාවේ ප්‍රමාණය හෝ 58 වන වගන්තියේ (2) වන උපවගන්තිය යටතේ අධ්‍යක්ෂ මණ්ඩලය විසින් තීරණය කරනු ලැබූ පරිදි එහි වටිනාකම ; සහ

✓ (iii) කොටස් නිකුත් කිරීමෙන් ඉක්බිතිව සමාගමේ ප්‍රකාශ කළ ප්‍රාග්ධනයේ ප්‍රමාණය,

පිළිබඳව දැන්වීමක් දිය යුතු ය :

(ආ) (2) වන උපවගන්තිය යටතේ අනුමත කරන ලද නිකුත් කිරීමේ නියමවල පිටපතක් රෙජිස්ට්‍රාර්වරයා වෙත භාර දිය යුතු ය.

(5) (4) වන උපවගන්තියේ නියමයන් අනුව ක්‍රියා කිරීම සමාගමක් විසින් පැහැර හරිනු ලැබූ අවස්ථාවක—

(අ) සමාගම වරදකට වරදකරු වන අතර, වරදකරු කරනු ලැබූ විට, රුපියල් පනස් දහසක් නොඉක්මවන දඩයකට යටත් විය යුතු ය ; නව ද

(ආ) පැහැර හැරීම කරන ලද සමාගමේ සෑම නිලධාරියකුම වරදකට වරදකරු වන අතර, වරදකරු කරනු ලැබූ විට, රුපියල් පනස් දහසක් නොඉක්මවන දඩයකට යටත් විය යුතු ය.

කොටස් නිකුත් කිරීම සඳහා ප්‍රතිශ්ඨාව.

52. (1) කොටස් කිසිවක් නිකුත් කිරීමට පෙර අධ්‍යක්ෂ මණ්ඩලය විසින්—

(අ) කොටස් නිකුත් කරනු ලබන්නේ යම් ප්‍රතිශ්ඨාවක් සඳහා ද, ඒ ප්‍රතිශ්ඨාව තීරණය කරනු ලැබිය යුතු ය ; නව ද

(ආ) එහි මතය අනුව ඒ ප්‍රතිශ්ඨාව සමාගමට සහ එවකට සිටින සියලු ම කොටස්හිමියන්ට යුක්ති සහගත සහ සාධාරණ ප්‍රතිශ්ඨාවක් බවට යෝජනා සම්මත කරගත යුතු ය.

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**Agreement between
CWG Hambantota 2018 Pvt Ltd & pmplegacy Ltd
Entered into in Colombo, Sri Lanka**

WHEREAS the City of Hambantota and the Commonwealth Games Association of the Democratic Socialist Republic of Sri Lanka has notified its willingness to the Commonwealth Games Federation (CGF) that they are ready and capable to host the Commonwealth Games in 2018; and

WHEREAS an Organising Committee (OC) has been appointed to plan, conceptualize, advise and implement the necessary arrangements in support of and in connection with the Bid to be made to the CGF in that regard; and

WHEREAS the OC has incorporated a Company under the provisions of the Companies Act, No. 7 of 2007 by the name of CWG Hambantota 2018 (Private) Limited bearing company registration No. PV 75629 and having its registered place of business at No. 7A, Reid Avenue, Colombo 7, in order to facilitate the modalities and operations in connection to such Bid; and

WHEREAS such Company has decided to engage the services of a Lead Advisor cum Consultant to advise and provide consultancy services to the OC so as to assist the OC to prepare and submit a high quality Bid in the form of a Candidature File (Bid Book) to the CGF that is complete in all respects, and to assist the OC in their objective of securing a majority of votes from the Commonwealth Games Associations (CGAs), who are members of the CGF, so as to win the Bid to host the Commonwealth Games in 2018

WHEREAS, in order to select such Lead Advisor cum Consultant to advise and consult as stated above, CWG Hambantota 2018 (Private) Limited has called for and received Expressions of Interest, and after an evaluation of the Expressions of Interest, so received, it has now decided to award the contract to provide advice and consultancy services as




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more fully described on these presents to pmplegacy Limited of 14 Curzon Street, London, W1J5HN, UK.

NOW THIS AGREEMENT WITNESSETH THAT IT IS AGREED BETWEEN CWG HAMBANTOTA 2018 (PRIVATE) LIMITED OF (HEREINAFTER REFERRED TO AS THE CLIENT) OF THE FIRST PART, AND PMPLEGACY LIMITED (HEREINAFTER REFERRED TO AS THE CONSULTANT) OF THE SECOND PART, AS FOLLOWS:

1. Period of Agreement

This Agreement shall commence from the date the two parties set their hands respectively to these Presents and shall be in force until 11 November 2011, or such other extended date that the Parties may mutually agree.

2. Objective of the Agreement

2.1 This Agreement shall provide the framework and structure covering the City of Hambantota's Bid to host the 2018 Commonwealth Games under the terms and conditions as specified by the CGF, and if for any reason whatsoever the Client decides to withdraw its Bid to host the Games, or the CGF informs the City of Hambantota that it is not necessary or required for it to submit a Bid, this Agreement shall forthwith be terminated. Provided however that the Consultant will be entitled to receive payments as per the Fee Schedule in Paragraph 5.3 hereunder for the work performed by the Consultant upto the date of termination.

2.2 The relationship between the Client and Consultant shall be governed by this Agreement, and any other or special terms and conditions shall be of no effect unless they are mutually agreed in writing by the duly authorised representatives of the Client and the Consultant, respectively.

2.3 Any arrangement agreed to between the parties, formal or informal, prior to the date of this Agreement shall also be of no effect hereafter and all future developments shall be in accordance with this Agreement, save that the Expression of Interest submitted by the Consultant on which the Client has placed reliance in making its decision to award the contract shall form a part of this Agreement, provided however, the fees and expenses as payable by the Client to the Consultant shall be as set out in this Agreement.

3. Obligations and Undertakings of the Consultant

3.1 The Consultant shall carry out the services as set out in its Expression of Interest to the extent that it has not been modified specifically in these presents together with

such other incidental services, with due care and diligence and with the skill that is reasonably expected of a reputable provider of such services.


- 3.2 Accordingly, the Consultant shall, inter-alia, provide the Client the following main services under this Agreement:
 - 3.2.1 Function as Lead Advisors cum Consultants in relation to the compilation and production of the Bid Book (Phase 1) and post Candidature File submission phase including the Commonwealth Games Federation ("CGF") Evaluation visits (Phase 2)
 - 3.2.2 Function as Strategic Advisors to the Organising Committee
 - 3.2.3 Coordinate the activities of sub-contractors for the purposes of preparing and submitting a successful Bid.
 - 3.2.4 Provide the required international level public relations services pertaining to the Bid.
 - 3.2.5 Liaise closely and lobby with CGAs aiming to secure a majority of their votes in favour of the City of Hambantota at the final election to be held on 11 November 2011.
- 3.3 In greater detail, work of the Consultant shall be delivered in accordance with the following time plan:
 - 3.3.1 Develop the Hambanatotota 2018 Brand and Candidate City Emblem by 21 January 2011
 - 3.3.2 Review and improve the Hambantota 2018 website (excluding hosting responsibility or major re-development) by 27 January 2011
 - 3.3.3 Develop a PR and International relations schedule by 31 January 2011
 - 3.3.4 Prepare an events schedule at which Sri Lankan representatives should have a presence, by 31 January 2011
 - 3.3.5 Develop and finalise a discrete legacy plan (to form part of the Bid campaign) by 18 June 2011
 - 3.3.6 Develop a presentation training schedule by 28 February 2011


- 3.3.7 Develop an outward mission schedule by 31 January 2011 and an inward mission schedule by 31 March 2011
- 3.3.8 Develop and agree upon with the Client, an events strategy, looking at the event priorities for the next 10 years by 30 September 2011, including the scope for creating new events for Sri Lanka that could attract commercial sponsorship
- 3.3.9 Prepare a paper on the Public Private Partnership (PPP) model developed for the Singapore Sports Hub (the world's largest sport and leisure led PPP to date), by 31 August 2011
- 3.3.10 Develop a financial model for the Bid by 18 April 2011
- 3.3.11 Finalisation of the Candidature File and all the required layout plans, maps, charts and diagrams specified in the 2018 Commonwealth Games Candidate City Manual (Bid Book) that is complete in all respects, except the guarantees that are required to be given by the Client, by 29 April 2011
- 3.4 In an event where any document is required to be submitted by the Consultant to the Client under this Agreement, it shall be submitted by the Consultant to the Client both in print and in editable, electronic form.
- 3.5 The Consultant may employ all or any of the sub-contractors mentioned in the Expression of Interest for carrying out the designated activities within the scope of the assignment, and obtain the prior written approval of the Client, prior to engaging such outside contractors. Provided however, the Client shall have the right to nominate additional sub-contractors, in which event the fees and expenses as earmarked for the services of such sub-contractor shall not be the responsibility of the Consultant and shall be the responsibility of the Client.
- 3.6 All fees, expenses and any other charges of the sub-contractors which are appointed by the Consultant shall be the responsibility of the Consultant. Further, the Consultant shall remain responsible at all times for the timely performance, quality, standard, and delivery of work by the subcontractors engaged by the Consultant.
- 3.7 The Consultant shall provide the services of a Bid Leader, Project Manager and Project Director, all of whom shall be senior, well qualified and highly experienced persons capable of fulfilling the objectives of the assignment. The Consultant shall advise the Client on the engagement of such personnel.

- 3.8 The Consultant shall work closely with the Co-Chairmen of the Organising Committee and the Client, and shall also act as the Strategic Advisor to the Client, and when invited, attend the policy and strategy meetings of the OC.
- 3.9 The Consultant shall work closely with the senior executive team appointed by the OC, typically a CEO; Director of Marketing; Finance Director and COO.
- 3.10 The Consultant shall interact and work closely with the sub-committees and working groups of the OC appointed for the purpose of developing the 15 themes of the Candidature File (Bid Book). For this purpose, the Consultant's project managers will liaise as regularly as reasonably required with the Chairmen and other key officials of the respective sub-committees.

4. Obligations & Undertakings of the Client

- 4.1 At the commencement of this Agreement, or within 3 weeks thereof, the Client shall appoint an experienced executive team to provide the regular point of contact for the Consultancy team and be responsible for the co-ordination of the inputs to the Bid documentation in relation to Hambantota Bid.
- 4.2 The Client will also:
 - 4.2.1 Prepare drafts for Bid Book themes: 2 (Political and economic climate and structure), 3 (Legal aspects), 4 (Customs and Immigration) and 10 (Medical services)
 - 4.2.2 Allocate the necessary and additional marketing resources and budget (for travel, accommodation and expenses for the designated bid representatives and Consultant) to cover the inward and outward missions and the key events at which Hambantota 2018 should attend and/or make presentations. For this purpose, the Client will also rely on the Consultant's detailed plan which will include advice on the requirements for the website, merchandising, advertising, exhibition material, collateral, city dressing, the city/Sports City models and any other marketing material required.
 - 4.2.3 Provide at no cost to the Consultant, a centrally located, fully services, air conditioned, modern project management office with Wifi connections for the duration of the project, in Colombo and (as and when required) in Hambantota.
 - 4.2.4 Meet the full costs of printing and production of all the necessary information required by the CGF to be submitted as part of Hambantota's bid, plus the costs of printing and production of the legacy plan.



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5. Fees and Expenses Payable to the Consultant

5.1 In consideration of the services to be provided by the Consultant under this Agreement, the total fee chargeable by the Consultant shall be USD 2,958,486 (plus any applicable tax levied by the Government of Sri Lanka). The breakdown of such fee for the different services is set out in 5.2 below.

5.2 The breakdown of the fees is set out below:

Total Phase 1 fees	=	2,227,907
Total Phase 2 fees	=	730,579
Total Phase 1 & 2 fees	=	2,958,486

5.3 The total fees and expenses due under this Agreement, that shall be paid by the Client to the Consultant, will accrue on a staggered basis, in terms of the Fee Schedule as follows:

5.3.1 20% of the agreed contract value for Phase 1, payable upon starting work on the 25 November 2010, as per the instruction in the Consultant appointment letter dated 25 November 2010. Provided however that no payment shall be due and payable by the Client to the Consultant under this Agreement until the performance bond referred to under paragraph 5.3.2 is duly executed and submitted to the Client by the Consultant.

5.3.2 Within 21 days of executing the Agreement, the Consultant shall, in turn, provide the Client with a performance bond, valid until 11 November 2011, to the value of 7.5% of the total consideration payable by the Client to the Consultant under this Agreement which is more fully referred to under Clause 5.1 and 5.2 of this Agreement.

5.3.3 20% of Phase 1 fees to be invoiced by 31 January 2011 based upon the detailed project plans/outputs being delivered by the Consultant. Such fees and expenses shall be payable within 15 days of the submission of the invoice.

5.3.4 20% of Phase 1 fees to be invoiced by 28 February 2011 following the production of the outline draft of the Bid Book. Such fees and expenses shall be and payable within 15 days of the submission of the invoice.

5.3.5 20% of Phase 1 fees to be invoiced by 31 March 2011, on production of the first full draft of the Bid Book. Such fees and expenses shall be payable within 15 days of the submission of the invoice.



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- 5.3.6 20% of Phase 1 fees to be invoiced by mid May 2011 on completion and production of the high quality Candidature File (Bid Book) that is complete in all respects. Such fees and expenses shall be payable within 15 days of the submission of the invoice.
- 5.4 Phase 2 fees to be invoiced in five equal amounts of USD 146,115 by the end date of June, July, August, September and 11 November 2011. Such fees and expenses shall be payable within 15 days of the submission of the invoice.
- 5.5 If Hambantota is formally confirmed as the host city for the 2018 Commonwealth Games on the 11 November 2011, a success fee of USD 350,000 plus any applicable tax levied by the Government of Sri Lanka will be paid. The Consultant will issue the appropriate invoice for this success fee on 11 November 2011 which shall be payable within 15 days.
- 5.6 The Client shall provide 'value in kind' to the Consultant by providing 28 return tickets from London to Colombo on business class (on a drawdown basis) and accommodation in a four bedroom apartment in Royal Park Apartment complex, Rajagiriya or equivalent, for the period, 1st January 2011 - 11th November 2011.

6. **Copyright and other intellectual property rights:**

- 6.1 Both Parties will retain all rights in their intellectual property, their proprietary materials and their methodologies.
- 6.2 Notwithstanding the above, the relevant intellectual property, including all copyright, forming part of, or necessary for, the use/full exploitation of the deliverables or services generated in accordance with this Agreement (whether directly by the Consultant, its agents or subcontractors) will become automatically the ownership of the Client, for no additional fee.

7. **Termination**

- 7.1 A Party (the "Initiating Party") may terminate this Agreement with immediate effect by written notice to the other Party (the "Breaching Party") on, or at any time after one or more of the following events:
 - 7.1.1 The Breaching Party commits an irremediable breach of this Agreement;
 - 7.1.2 The Breaching Party commits a remediable material breach of this Agreement and fails to remedy the breach within fifteen (15) days starting on the day after



pcr J

receipt of written notice from the Initiating Party giving reasonable details of the breach and requiring the Breaching Party to remedy the breach and stating that a failure to remedy the breach may give rise to termination under Clause 7.1.1 of this Agreement;

- 7.1.3 The Breaching Party commits repeated breaches (not being individually material) of this Agreement, the cumulative effect of which renders such breaches irremediable.
- 7.2 For the purpose of Clause 7.1, a breach shall be considered capable of remedy if the Party in breach can comply with the provision in question in all respects other than as to time of performance, and in any event within fifteen (15) days, provided however that, if any material task is time critical in performance, any delay in performing such task shall be considered as a breach under Clause 7.1.1.
- 7.3 Termination by either Party for any other reason other than for breach under Clause 7.1 shall be upon 15 days written notice. Provided however that the Consultant will be entitled to receive payments as per the Fee Schedule in Paragraph 5.3 hereunder for the work performed by the Consultant upto the date of termination.
- 7.4 Termination of this Agreement for whatever reason shall not affect the coming into force or the continuance in force of any provision of this Agreement which expressly or by implication is intended to come into or continue in force by or after expiry or termination, including (without limitation) Clauses 6, 9, 10, 14 and 17.
- 7.5 Following service of any notice terminating this Agreement in accordance with its terms, the Parties shall continue to comply with their obligations under this Agreement during any period between the date of service of such termination notice and the date of actual termination.
- 7.6 On termination of this Agreement due to a breach by the Consultant, the Consultant shall be entitled to receive payments due to the Consultant under the Fee Schedule under Clause 5, up to the date of such breach, provided such services have been rendered to the satisfaction of the Client.
- 7.7 On termination of this Agreement due to a breach by the Client or in the event that the Client decides to withdraw its Bid other than based on an event arising from a force majeure, the Client shall be liable for the payment of fees that have fallen due to the Consultant in terms of the Fee Schedule under Clause 5, including part months, up to the date of such termination.



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7.8 Upon termination of this Agreement the Parties shall co-operate in the handover or, at the other Party's option, shall certify destruction of all materials relating to this Agreement.

8. Declarations

8.1 The Client declares that to the best of its knowledge, information and belief all information supplied to the Consultant by authorised personnel of the Client in connection with the Consultancy before and during the Consultancy shall be accurate and not in any way contrary to any applicable law.

8.2 The Consultant warrants, having taken such legal advice and undertaken such searches as the Consultant considers reasonably necessary, to the best of its knowledge, information and belief, that any work created under the Consultancy shall not infringe the copyright of any third party or be unlawful. The Consultant undertakes that its personnel working on the Consultancy are and shall be competent and suitable in every respect, whether as to qualifications, experience or otherwise, to perform the services under the Consultancy.

8.3 The Client shall indemnify the Consultant and its officers and employees against any loss, damage or other liability suffered as a result of any claim or proceedings arising in connection with work performed under the Consultancy, to the extent, and only to the extent, caused by the Client.

8.4 Nothing in this Agreement shall exclude or restrict either Party's liability for fraud or fraudulent misrepresentation, for death or personal injury resulting from the negligence of that Party or for any other liability which cannot be excluded by law.

8.5 Without prejudice to Clause 9.4, and subject to Clauses 10 and 17, neither Party shall be liable to the other under this Agreement for:

8.5.1 any loss of profits, business, contracts, data, market shares, anticipated savings, goodwill, or revenue; or

8.5.2 any indirect, special or consequential loss or damage whatsoever, howsoever arising out of or in connection with the performance of its obligations under this Agreement or any breach thereof even if it was advised in advance of the possibility of such loss or damage.



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9. Liability

9.1 Nothing in this Agreement shall exclude or in any way limit either party's liability for fraud or for death or personal injury caused by its negligence, or any other liability to the extent such liability may not be excluded or limited as a matter of law. Subject to this:

9.1.1 The Consultant shall not be liable for: (i) any loss or damage suffered by the Client arising out of or in connection with any act, omission, misrepresentation or error made by the Client or arising from any cause beyond the Consultant's reasonable control; or (ii) any delay in or omission of publication or transmission or for any error in any press or other publication unless such delay, omission or error is due to its own (or its subcontractor's) default or neglect;

9.1.2 The Consultant shall not be liable for any loss of actual or anticipated income or profits, loss of contracts or for any special, indirect or consequential loss or damage of any kind howsoever arising and whether caused by tort (including negligence) breach of contract or otherwise; and

9.1.3 The Consultant's maximum aggregate liability to the Client under or in connection with this Agreement whether such claim arises in contract or in tort (including negligence), or otherwise shall in no circumstances exceed a total maximum of USD 2,958,486 for the duration of the Consultancy.

9.2 This Agreement states the full extent of the Consultant's rights, privileges, obligations and liabilities in respect of the Consultancy.

9.3 The Client shall continue to be responsible for and shall indemnify and keep indemnified the Consultant in respect of all debts and liabilities payable by or incurred by and claims outstanding against it as at the Commencement Date or arising by reason of anything done or omitted to be done prior thereto including but not limited to all moneys, wages, taxes, rent and other expenses accrued as at the Commencement Date or in respect of any deed, matter, act or thing done or occurring up to that date, including but not limited to all and any claims and liabilities in relation to any employee at any time of the Client, whether before, on or after the Commencement Date (as applicable), save as where such claims or liabilities arise as a direct result of the negligence of the Consultant or where such persons have been employed by the Consultant.

10. Non-solicitation:

The Parties agree that neither of them will either on their own account or in partnership or association with any person, firm, company or organisation or

otherwise and whether directly or indirectly during or for a period of 6 months from the end of this Agreement solicit or entice away or attempt to solicit or entice away (or authorise the taking of any such action by any other person) any executive, employee or officer of the other Party who has worked on the Consultancy at any time during the Term of the Agreement.

11. Entire Agreement:

- 11.1 This Agreement constitutes the entire agreement and understanding between the Parties and supersedes any previous agreement between the Parties relating to the subject matter of this Agreement.
- 11.2 The rights and obligations of the Consultant and the Client under this Agreement cannot be transferred to any other person, without the written consent of the other party.

12. Notices:

12.1 All notices and other communications required or permitted to be served or given hereunder shall be in writing and delivered by hand or sent by first class registered post or courier to the intended recipient's address or by way of electronic mail to the email address as given below or such other address as either party may notify to the other from time to time. Any notice shall be treated as having been served:

12.1.1 if delivered by hand, on delivery;

12.1.2 if sent by registered post, two working days after posting; and

12.1.3 if sent by e-mail at the time of successful transmission (except where such e-mail gives rise to a system notification of failure)

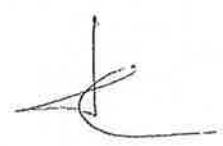
Provided that in the case of Clauses 12.1.1 and 12.1.3 above where delivery takes place outside of normal working hours notice shall be deemed to be served on the next working day.

12.2 The contact details of the Parties for the purpose of serving notices are as follows:

(a) CWG Hambantota 2018 (Private) Limited, No. 7A, Reid Avenue, Colombo 7.

Email: secretary@sportsmin.gov.lk

(b) pmplegacy Limited, One Brewers Green, Buckingham Gate, London, SW1H 0RH



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Email: petermann@pmplegacy.com

13. Force Majeure:

13.1 Neither party shall be liable for any delay in performing or failure to perform its obligations hereunder to the extent that and for so long as the delay or failure results from any cause or circumstance whatsoever beyond its reasonable control (hereinafter, an "event of force majeure") provided the same arises without the fault or negligence of such party. Each party shall use its reasonable endeavours to minimise the effects of any event of force majeure.

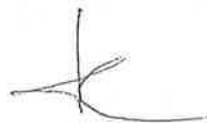
13.2 Immediately upon becoming aware of any event of force majeure, the affected party shall notify the other party of the manner and extent to which its obligations are likely to be prevented or delayed and the date(s) for performance of the obligation(s) affected shall be postponed for so long as is made necessary by the event of force majeure.

13.3 If any event of force majeure continues for a period of or exceeding 1 month, either party may terminate this Agreement with immediate effect on giving written notice to the other party and neither shall be liable to the other for such termination.

14. Confidential information:

14.1 "Confidential Information" means (1) technical and business information including, but not limited to, financial plans, records, marketing plans, marketing or promotion of any product, business strategies, methods, trade secrets, present and proposed products, computer hardware designs and software programmes, source code, relationships with third parties, customer lists and other information disclosed in confidence, business policies and practice and information received from others that is treated as confidential and (2) information that the Client shall designate as being confidential.

14.2 Confidential Information shall not include any information that (i) is or subsequently becomes publicly available without breach of this Agreement by the Consultant; (ii) became known to the Consultant prior to the Client's disclosure of such information without breach of a confidentiality obligation; (iii) became legally known to the Consultant from a source other than the Client; or (iv) is legally developed by the Consultant independently of this Agreement.



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- 14.3 The Consultant shall not disclose any Confidential Information of the Client to third parties for the duration of the Contract and for as long thereafter as the Client might reasonably consider such Confidential Information to remain confidential in nature, and in all events for not less than a period of 1 year from the date of the closing ceremony of the Commonwealth Games, 2018. The Consultant may disclose Confidential Information to its agents, advisers, employees and consultants as provided below. The Consultant may disclose Confidential Information in accordance with judicial or other governmental order, subject to the Consultant giving the Client reasonable notice prior to such disclosure and shall comply with any applicable protective order or equivalent.
- 14.4 The Consultant shall take all necessary security precautions and shall treat such Confidential Information in the same manner as it treats its own confidential information, in accordance with the highest international industry standards.
- 14.5 Confidential Information may be disclosed, reproduced, summarised or distributed only in pursuance of this Agreement, and only as otherwise provided hereunder.
- 14.6 The Consultant shall notify the Client immediately upon discovery of any unauthorised use or disclosure of Confidential Information, and will co-operate with the Client in every reasonable way to help the Client regain possession of the Confidential Information and prevent its further unauthorised use.
- 14.7 The Consultant shall return all originals, copies, reproductions and summaries of Confidential Information at the Client's request, or at the Client's option, certify destruction of the same.

15. General

- 15.1 A person who is not a party to this Agreement has no rights to enforce any term of this Agreement.
- 15.2 The failure of either party to enforce or to exercise at any time or for any period of time any term of or any right pursuant to this Agreement does not constitute, and shall not be construed as, a waiver of such term or right and shall in no way affect that party's right later to enforce or to exercise it.
- 15.3 If any term of this Agreement is found to be illegal, invalid or unenforceable under any applicable law, such term shall, insofar as it is severable from the

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remaining terms, be deemed omitted from this Agreement and shall in no way affect the legality, validity or enforceability of the remaining terms.

15.4 Any valid alteration to or variation of this Agreement must be in writing and signed on behalf of each of the parties by a duly authorised officer.


15.5 The Consultant may not assign, sub-license or sub-contract this Agreement or any of its rights or obligations hereunder without the prior written consent of the Client. The Consultant acknowledges that such sub-contracting shall not release it from any of its contractual obligations hereunder and shall remain fully responsible for the performance thereof.

15.6 This Agreement and the documents referred to in it (the 'Contractual Documentation') constitute the entire agreement and understanding of the parties and shall supersede any previous agreement between the parties relating to the subject matter of this Agreement, whether oral or in writing other than the Expression of Interest. The Parties agree that neither of them have been induced to enter into any Contractual Documentation in reliance upon any warranty, representation, statement, agreement or undertaking of any kind (whether negligently or innocently made) of any person other than as expressly set out in this Agreement. The only remedy available to the parties in connection with any statements, representations, warranties and understandings expressly set out in this Agreement shall be for breach of contract as provided in this Agreement. Nothing in this Clause shall, however, operate to limit or exclude any liability for fraud.

16. Dispute Resolution

16.1 If any claim or dispute arises under or in connection with this Agreement, the parties shall attempt to settle such claim or dispute by negotiation prior to commencing legal proceedings.

16.2 If any claim or dispute cannot be settled by negotiation within 21 days after either party has made a written offer to the other party to negotiate a settlement to such claim or dispute, the parties may attempt to resolve the claim or dispute, if appropriate, in accordance with the Commercial Mediation Centre of Sri Lanka Act, No. 44 of 2000, in Colombo. If the parties have not settled any claim or dispute by mediation within 42 days from the initiation of the mediation, the dispute shall be referred to arbitration in terms of the UNCITRAL rules, in Colombo.



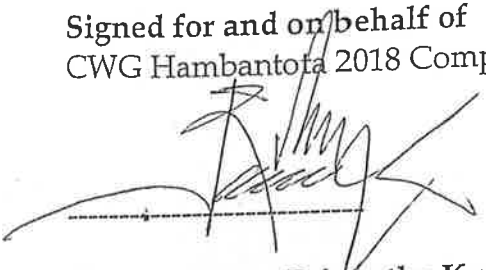
PCM



17. Applicable Law:

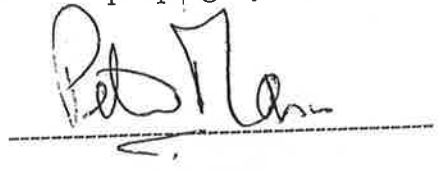
This Agreement shall be governed by Sri Lankan law. For avoidance of doubt, the jurisdiction of courts applicable to this agreement shall be in Sri Lanka.

Signed for and on behalf of
CWG Hambantota 2018 Company (Private) Ltd

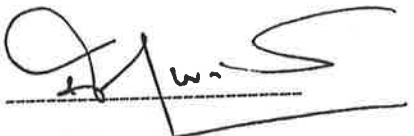


Name: J W M J Priyantha Kumara Ratnayake
(Director)

Signed on behalf of
pmplegacy Ltd



Name: Peter Mann
(Chairman)

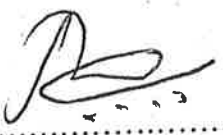



Name: Nalaka Harshajeeva Godahewa

(Director) 16/12/2010
Date:

Date: 16/12/10

Witnesses:

(1) 
.....
Prema Pinnawale
Secretary General, Athletic Association
Sri Lanka

(2) 
.....
Cathy Livock
Director of Consulting, pmplegacy

PM



Democratic Socialist Republic of Sri Lanka

GUIDELINES

SELECTION & EMPLOYMENT OF CONSULTANTS

August 2007

**NATIONAL PROCUREMENT AGENCY
OF SRI LANKA**

accordance with Chapter 7;

- (h) Evaluation of technical proposals in accordance with Guideline 8.8;
- (i) Public opening of financial proposal of the Consultancy Organisations who have achieved the minimum score specified in the RFP, in accordance with Guideline 7.4;
- (j) Evaluation of financial proposals in accordance with Guideline 8.9 and 8.10.1;
- (k) Final evaluation of quality and cost in accordance with Guideline 8.10.2 and 8.10.3; and
- (l) Negotiations in accordance with Guideline 8.12.1 and award of the contract to the selected Consultancy Organisation.

3.9 Quality Based Selection (QBS)

3.9.1 QBS is a method based on evaluating only the quality of the technical proposals and the subsequent negotiation of the financial proposal and the contract with the Consultant who submitted the highest ranked technical proposal.

QBS is appropriate when:

- (a) Assignments are complex or highly specialized making it difficult to define precise TOR and the required input from the Consultants for which the client expects the consultants to demonstrate innovation in their proposals; or
- (b) Assignments that have a high downstream impact and in which the objective is to have the best experts; or
- (c) Assignments that can be carried out in substantially different ways, such that proposals will not be comparable.

QBS uses a competitive process among short-listed Consultancy Organisations that takes into account only the quality of the proposal and hence shall be used only under special circumstances satisfying the above.

3.9.2 Selection Process

The selection process shall include the following steps:

- (a) Preparation of TOR in accordance with Guideline 3.3;
- (b) Preparation of cost estimate and the budget in accordance with Guideline 3.4;
- (c) Preparation of long list in accordance with Guideline 3.5;

Refer the flow chart given in Consulting Services Manual 3.9.2

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-
- (d) Preparation of the short list of consultants in accordance with Guideline 3.6;
 - (e) Preparation of the RFP in accordance with Chapter 6;
 - (f) Issuance of the RFP in accordance with Chapter 7
 - (g) Receipt of technical and financial proposals in accordance with Chapter 7;
 - (h) Evaluation of technical proposals in accordance with Guideline 8.8;
 - (i) Evaluation of financial proposal of the Consultancy Organisation of the highest ranked technical proposal in accordance with Guideline 8.9 and 8.11; and
 - (j) Negotiations and award of the contract to the selected Consultancy Organisation in accordance with Guideline 8.12.2.

3.10 Selection under a Fixed Budget (FBS)

3.10.1 FBC is a method where the RFP will indicate the available budget and request the Consultancy Organisations to provide their best technical and financial proposals in separate envelopes, within the budget. TOR should be particularly well prepared to make sure that the budget is sufficient for the Consultants to perform the expected tasks.

FBS is appropriate only when:

- (a) TOR is precisely defined;
- (b) The time and personnel inputs can be accurately assessed; and
- (c) The budget is fixed and can not be exceeded.

Evaluation of all technical proposals shall be carried out first as in the QCBS method. Then the price envelopes shall be opened in public. Proposals of which the evaluated financial proposal exceed the indicated budget shall be rejected. The Consultant who has submitted the highest ranked technical proposal among the rest shall be selected and invited to negotiate a contract.

3.10.2 Selection Process

The selection process shall include the following steps:

- (a) Preparation of TOR in accordance with Guideline 3.3;
- (b) Preparation of cost estimate and the budget in accordance with Guideline 3.4;
- (c) Preparation of long list in accordance with Guideline 3.5;

Refer the flow chart given in Consulting Services Manual 3.10.2

CHAPTER 7 - ISSUING OF RFP AND CLOSING/OPENING OF PROPOSALS

7.1 Issuance of RFP

7.1.1 (a) The RFP should be made available during business hours, by mail or in person to short listed consultant, on the payment of the prescribed fees.

(b) The RFP shall be issued only to the short listed consultants.

7.1.2 The prescribed fee (if any) for purchase of RFP documents should not be fixed so high as to discourage the consultants.

7.2 Proposal Preparation Period

7.2.1 (a) The proposal preparation period shall commence from the date on which the RFP documents are available to short listed consultants.

(b) The period shall end with the deadline for proposal submission.

(c) The proposal preparation period shall be reasonably adequate to prepare the bids.

7.2.2 Minimum period of proposal preparation period shall be maintained as stated below:

<i>International consultancy assignments [QCBS, QBS, FBS, LCS]</i>	<i>42 days (more for complex assignments)</i>
<i>International consultancy assignments [CQS, SSS]</i>	<i>28 days</i>
<i>National Consultancy Organisations only [QCBS, QBS, FBS, LCS]</i>	<i>28 days</i>
<i>National Consultancy Organisations only [SCQ, SS]</i>	<i>21 days</i>
<i>Individual Consultants</i>	<i>7 days</i>

7.3 Submission/Receipt of Proposals

7.3.1 (a) The proposal shall be received only at one location by;

(i) mail under registered post; or

(ii) personal delivery against receipt, to the officer authorized by the PC to receive such proposals at the specified location; or

(b) Except for CQS and SS, for all proposals must be submitted only under sealed cover and the RFP documents should stipulate a

condition to this effect.

- (c) Proposal shall be submitted in one original and a copy as stipulated in the "Instruction to Consultants" sealed separately and clearly marked as "Original" or "Copy". All these envelopes shall together be enclosed in one envelope and delivered as per (a) above.

7.3.2 Rejection of Late Proposals

Proposals shall be closed at the time specified in the RFP documents. Late Proposals shall not be accepted and shall be returned unopened in the case of QCBS, QBS, LCS, and FBS.

7.4 Public Opening of Proposals

- 7.4.1 (a) Responsibility of opening of the proposals is vested with the CPC. The CPC may delegate such authority to a "proposal opening committee" which shall comprise of a minimum of two members approved by the CPC.

*Further
details
are
provided
in
Procure
ment
Manual
7.4.1*

- (b) Except for CQS and SSS, the proposals shall be opened in the presence of the consultants who choose to attend. Only the outer envelope shall be opened and the names and addresses of the consultants who have submitted the proposals shall be announced. The presence or absence of the financial proposal of each consultant shall also be disclosed.

- (b) Responsibility of opening of financial proposals is vested with the CPC. The CPC may delegate such authority to a "proposal opening committee" which shall comprise of a minimum of two members approved by the CPC.

- (b) In the case of QCBS, QBS, LCS and FBS the financial proposals shall be opened in the presence of the consultants or their representative/s who wish to attend, at the financial proposal opening.

- 7.4.2 (a) Only the Proposals marked as "original" shall be opened at the Financial proposal opening. The "copy" shall not be opened.

7.4.3 Procedure of Opening of Financial Proposals

The PE shall inform the organisations whose technical proposal were evaluated as qualified of the date, time and place where the financial proposals will be opened publicly. The opening date shall be determined allowing sufficient time for consultants to make arrangements to attend the opening of the financial proposal and in no case should be not less than 5 (five) days notice if all the organisations are national, and 10 (ten) days in all other cases. The name of the organisation, the technical quality score (in QCBS) and

proposal prices shall be announced, and recorded when financial proposals are opened.

7.4.4 The proceedings of the financial proposal opening shall be recorded in the prescribed format and should be signed by all members of the proposal opening committee.

*The format for
Proposal
opening minutes
is given in
Consulting
Services Manual
7.4.4*

7.4.5 The original financial proposal together with the minutes pertaining to proposal opening shall be handed over to the chairperson of the CPC.

2.9 Review of Performance of Consultants Procurement Committees (CPCs) by the National Procurement Agency

2.9.1 The NPA shall:

- (i) monitor the performance of CPCs;
- (ii) conduct random post procurement reviews;
- (iii) examine on random basis, whether the decisions taken by member/s are in accordance with the procedures described in these Guidelines.

2.9.2 Pursuant to 2.9.1 (iii), if it is established that the members were negligent, inactive or irresponsible in the conduct and the performance of duties at CPCs, resulting in delays, NPA may at its sole discretion:

- (i) advise the members to expedite the selection process by rescheduling the PTS; or
- (ii) advise the members to adopt corrective measures; or
- (iii) replace such irresponsible members; or
- (iv) cancel the names of such members from the NPA list.

2.10 Limits of Authority for Recommendation/Determination of Contract Awards

2.10.1 Limits of authority to make recommendation/determination of contract award and thresholds shall be decided from time to time, and shall be communicated by making amendments to the Consulting Services Manual or circulars issued under these Guidelines by the NPA.

The applicable limits are given in Consulting Services Manual 2.10.1

**AUTHORITY OF CONSULTANT PROCUREMENT
COMMITTEES FOR CONTRACT AWARD
RECOMMENDATION/DETERMINATION**

FIRMS - When Competitive Procedure (QCBS, QBS, FBS, or LCS) following Guideline 3.8, 3.9, 3.10 or 3.11 respectively is used:

Authority	Nationally Publicise	Internationally & Nationally Publicise
Cabinet Appointed Consultant Procurement Committee (CPCC)	Greater than or equal to Rs. 100 m	Greater than or equal to Rs. 200 m
Ministry Consultant Procurement Committee (CPCM)	Less than Rs. 100 m	Less than Rs. 200 m
Department Consultant Procurement Committee (CPCD) or Project Consultant Procurement Committee (CPCP)	Less than Rs. 20 M	Less than Rs. 50 M

FIRMS - When CQS Procedure (Guideline 3.12) or SS Procedure (Guideline 3.13) is followed:

Cabinet Appointed Consultant Procurement Committee (CPCC)	Greater than or equal to Rs. 25 m	Greater than or equal to Rs. 100 m
Ministry Consultant Procurement Committee (CPCM)	Less than Rs. 25 m	Less than Rs. 100 m
Department Consultant Procurement Committee (CPCD) or Project Consultant Procurement Committee (CPCP)	Less than Rs. 5 M	Less than Rs. 20 M
CAO Upon a recommendation made by a committee appointed by CAO	Less than Rs. 500,000	Less than Rs. 5 M
AO/PD Upon a recommendation made by a committee appointed by CAO or by delegation	Less than Rs. 250,000	Less than Rs. 3 M

INDIVIDUALS:

Cabinet Appointed Consultant Procurement Committee (CPCC)	Greater than or equal to Rs15 m	Greater than or equal to Rs. 25 m
Ministry Procurement Committee (CPCM)	Less than Rs. 15 m	Less than Rs. 25 m
Department Consultant Procurement Committee (CPCD) or Project Consultant Procurement Committee (CPCP)	Less than Rs. 5 M	Less than Rs. 10 m
CAO	Less than Rs. 3 m	Less than Rs. 5 m
AO/PD	Less than Rs. 1m	Less than Rs. 3m

Approving Authorities:

Before the contract is awarded approval from the following authorities should be obtained for the recommendation/determination made by the CPCs: However, the CAO may delegate the above approval authority to HD/AO/PD

- CPCP** - CAO
- CPCD** - CAO
- CPCM** - CAO
- CPC** - Cabinet

Cost incurred for St kitts operation

588

Date	Flight Number	Sector	Currency	Amount in Local Currency	EX. RT	Amount in USD	Total
Fuel							
6/11/2011	1505/1506	CMB/LON	USD			74,818.00	
		LON/SKB	USD			80,317.00	
		SKB/LON	USD			94,635.00	249,770.00
	1510	LON/MLE/CMB					
11/11/2011	1205/1206	CMB/LON	USD			71,172.41	
		LON/SKB	USD			74,358.40	
		SKB/LON	USD			94,334.00	
		LON/CMB	U\$			66,841.19	306,706.00
MEALS							
6/11/2011		CMB/LON	USD	2,589.00		2,589.00	
	1505	LON/SKB	GBP	2,874.19	@1.597	4,590.00	7,179.00
	1510	LON/MLE/CMB	GBP				
11/11/2011		CMB/LON					
	1205/1206	SKB/LON/CMB	GBP	4,666.41	@1.597	7,452.00	10,041.00
OVERFLYING							
6/11/2011		CMB/LHR	USD			7,532.00	
		LHR/SKB	USD			7,186.00	
		SKB/LHR	USD			6,473.00	21,191.00
		LHR/MLE					
		MLE/CMB					
11/11/2011		CMB/LHR	USD			8,720.00	
		LHR/SKB	USD			7,193.00	
		SKB/LHR	USD			6,473.00	
		LHR/CMB	USD			9,071.00	31,457.00
LANDING							
6/11/2011	Landing		USD			4,071.00	4,071.00
11/11/2011	Landing		USD			2,634.00	2,634.00
GROUND HANDLING							
6/11/2011	Handling	SKB	USD			15,645.00	
11/11/2011	Main Handling	LON	GBP	9,200.00	@1.597	14,692.00	
	Variable cost		LKR	961,192.72	@110.25	8,718.00	39,055.00
6/7th & 11/12th Nov	Maintenance Cost	71.5 hours at USD 1256 per hour					89,800
6/7th & 11/12th Nov	Crew Layover Cost						20,455
Total cost incurred	USD						782,359

True copy *Kshanyaporn* 24/05/2016
Sumudu Upatissa
 General Manager
 Revenue Management & Planning
 for SriLankan Airlines

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ALDE 17



Remit to Address

Invoice No : 002/11-12/10
Invoice Date : 12-Dec-2011
Invoice Currency : LKR
Customer Number:

478

SriLankan Airlines Limited
No 12,
Sir Baron Jayathilake Mawatha
Colombo 1.

INVOICE

Bill to Address:

CWG Hambantota 2018 (Pvt) Ltd
100 C, Sovereign Hotel
Rajagiriya

Terms	Due Date	Customer Contact
-------	----------	------------------

Reference	Invoice Description	Amount
	Being the cost of the special flight operated to St Kitts To facilitate the movement of Commonwealth Games Bid party,	
	1] Charter cost- USD 550,000x 110.25 = 60,637,500	
	2] Passenger re accommodation cost = 29,000,000	
		LKR 89,637,500.00
	The flight dates were 6/7 th November and 11/12 th November	
	(The above is excluding Airport taxes)	
	SRILANKAN AIRLINES LTD. <i>[Signature]</i> SALES ACCOUNTING MANAGER	

SPECIAL INSTRUCTIONS:	TOTAL
	LKR 89,637,500.00

E. & O.E.
Cheques should be crossed "A/C Payee Only" and payable to "SriLankan Airlines Limited"

SETTLEMENT SHOULD BE MADE NOT LATER THAN 30 DAYS FROM DATE OF INVOICE A CREDIT CHARGE OF 2 % PER MONTH (24% PER ANNUM) IS PAYABLE ON OVERDUE ACCOUNTS

[Signature]
23/10/15

St' Kitts Flight Details					Document No.
Charter Cost Invoice	002/11-12/10			89,637,500.00	1
Tax Invoice	SIN/11 - 12/320			443,100.00	
				90,080,600.00	
Less					
Payments Received (Receipt Nos.)					
Receipt to be produced			10,000,000.00		
13.06.2012	007/12-13/148		15,000,000.00		
06.09.2012	007/12-13/329		10,000,000.00		
24.09.2012	020/12-13/111		10,000,000.00		2
31.12.2012	007/12-13/612		6,000,000.00		
16.01.2013	13-14/1100065		2,637,500.00		
12.02.2013	13-14/1100286		3,968,125.00		
				-57,605,625.00	
				32,474,975.00	
Less					
Discounts Given Given by Srilankan Airlines					
Credit Note	005/12-13/55		29,000,000.00		3
Credit Note	100048		3,031,875.00		
				-32,031,874.00	
Balance to be settled				443,100.00	

True Copy

Sumudu Upatissa
 General Manager
 Revenue Management & Planning
 SriLankan Airlines
K. S. S. S. S. S.

17/16

52730

115 - 9771 -

Mr. Manjiri

Annex 17

① of ②



14

464

3,031,875 -

Mr Udaya Senevirathne,
 Chairman,
 The Sovereign Corporate Hotel,
 No. 100C Road to Capital City,
 RAJAGIRIYA.

11 February 2013

Dear Sir,

SPECIAL FLIGHT OPERATED TO ST. KITTS

Reference your letter dated 7th February 2013, please settle the final payment on the lines suggested by you in the letter under reference i.e. a 5 % discount amounting to a sum of Rs. 3,031,875/- on the initial cost of Rs. 60,637,500/-.

Yours faithfully,

Nishantha Wickremasinghe
CHAIRMAN

APP
 W.P. Piyawana

23/10/15

453 -

117

483 -



(6)

CPT

Mr Ajith Nivard Cabraal
Governor
Central Bank Of Sri Lanka
Colombo 1

29th March 2012

Dear Sir,

AMOUNT DUE TO SRILANKAN AIRLINES

This refers to the telephone conversation I had with you on the above subject .

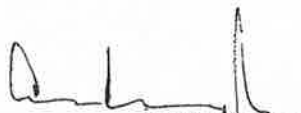
Our records indicate that a sum of LKR 90,080,600.00 (Sri Lanka Rupees Ninety Million Eighty Thousand and Six Hundred only) is outstanding as per the attached statement of account.

Appreciate an early settlement of these long outstanding invoices as our financial year ends on the 31 of March 2012 and SriLankan Airlines has been requested to submit the Annual Report for the financial year 2011/12 to Parliament.

Please contact our Sales Accounting Manager Ms Talata Perera on 019733 3507 for clarifications, if required.

Thanking you

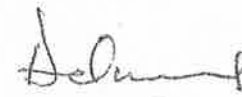
Yours faithfully,


Nishantha Wickremasinghe
CHAIRMAN

ENCLD:

- ✓ CC.The Chief Accountant
Presidential Secretariat
Colombo 1

Recd.



3/4/2012



23/10/1

477 - 113

3

Ave 18

477



Chief Executive Officer
CWG Hambanthota 2018(Pvt) Ltd
100 C, Sovereign Hotel
Rajagiriya.

3rd April 2012

Dear Sir

AMOUNT DUE TO SRILANKAN AIRLINES

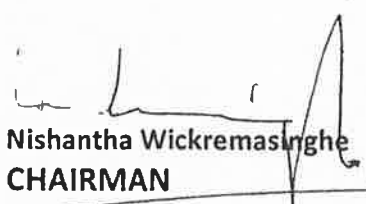
Our records indicate that a sum of LKR 90,080,600.00 (Sri Lanka Rupees Ninety Million Eighty Thousand and Six Hundred only) is outstanding as per the attached statement of account.

Appreciate an early settlement of these long outstanding invoices as our financial year ends on the 31 of March 2012 and Srilankan Airlines has been requested to submit the Annual Report for the Financial year 2011/12 to Parliament.

Please contact our Sales Accounting Manager Ms Talata Perera on 019733 3507 for clarifications, if required.

Thanking you

Yours faithfully,


Nishantha Wickremasinghe
CHAIRMAN

Encl:
CC. The Chief Accountant
Presidential Secretariat

	002/11-12/10 =	89,637,500
(+ tax)	SIN/11-12/320 =	443,100
		<u>90,080,600</u>

Handwritten signature and date: 21/12/2011

Handwritten signature and date: 23/10/15



(4)

(476)

Mr Udaya Seneviratne,
Chairman,
CWG Hambantota 2018 (Pvt) Ltd,
No. 100 C,
Road to Capital City,
Rajagiriya.

9th January 2013

Dear Sir,

SPECIAL FLIGHT OPERATED TO ST. KITTS

We refer to your letter dated 3rd January 2013.

As you are aware the total invoices for the charter flight was Rs. 90,080,600. However, pursuant to your request dated 21/9/2012, we have already granted a substantial concession and the total due was reduced to Rs. 60,637,500. Please note that the said concession was granted having considered the national importance of the project.

We have already accounted for the amount due in our books in 2012. Therefore regret to inform you that we are not in a position to grant further concessions and request that the balance due amounting to Rs. 9,637,500/- be settled as soon as possible.

Thanking you.

Yours faithfully,
SRILANKAN AIRLINES LTD



Nishantha Wickremasinghe
CHAIRMAN

APD
23/10/15

LKAS 1

users in making economic decisions. Financial statements also show the results of the management's stewardship of the resources entrusted to it. To meet this objective, financial statements provide information about an entity's:

- (a) assets;
- (b) liabilities;
- (c) equity;
- (d) income and expenses, including gains and losses;
- (e) contributions by and distributions to owners in their capacity as owners; and
- (f) cash flows.

This information, along with other information in the notes, assists users of financial statements in predicting the entity's future cash flows and, in particular, their timing and certainty.

Complete set of financial statements

10 A complete set of financial statements comprises:

- (a) a statement of financial position as at the end of the period;
- (b) a statement of profit or loss and other comprehensive income for the period;
- (c) a statement of changes in equity for the period;
- (d) a statement of cash flows for the period;
- (e) notes, comprising a summary of significant accounting policies and other explanatory information;
- (ea) comparative information in respect of the preceding period as specified in paragraphs 38 and 38A; and
- (f) a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in

its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 40A–40D.

An entity may use titles for the statements other than those used in this Standard. For example, an entity may use the title ‘statement of comprehensive income’ instead of ‘statement of profit or loss and other comprehensive income’.

- 10A An entity may present a single statement of profit or loss and other comprehensive income, with profit or loss and other comprehensive income presented in two sections. The sections shall be presented together, with the profit or loss section presented first followed directly by the other comprehensive income section. An entity may present the profit or loss section in a separate statement of profit or loss. If so, the separate statement of profit or loss shall immediately precede the statement presenting comprehensive income, which shall begin with profit or loss.**
- 11 An entity shall present with equal prominence all of the financial statements in a complete set of financial statements.**
- 12 [Deleted]
- 13 Many entities present, outside the financial statements, a financial review by management that describes and explains the main features of the entity’s financial performance and financial position, and the principal uncertainties it faces. Such a report may include a review of:
- (a) the main factors and influences determining financial performance, including changes in the environment in which the entity operates, the entity’s response to those changes and their effect, and the entity’s policy for investment to maintain and enhance financial performance, including its dividend policy;
 - (b) the entity’s sources of funding and its targeted ratio of liabilities to equity; and
 - (c) the entity’s resources not recognised in the statement of financial position in accordance with SLFRSs.
- 14 Many entities also present, outside the financial statements, reports and statements such as environmental reports and value added statements, particularly in industries in which environmental factors are significant and when employees are regarded as an important user group. Reports and

Inland Revenue Act, No. 10 of 2006 167

- (e) all expenses on the development and production of petroleum, including capital expenses, where a deduction under paragraph (b) above has not been granted;
- (f) in the year of first commercial production, all costs incurred by any contractor in the exploration for unsuccessful wells in exploration blocks under any Petroleum Resources Agreement, upto and including such year of first commercial production;
- (g) any costs incurred by any contractor in the exploration for unsuccessful wells in exploration blocks under any Petroleum Resources Agreement in any year of assessment, after the first commercial production.

CHAPTER XII

RETURNS &C.

106. (1) Every person who is chargeable with income tax under this Act for any year of assessment shall, on or before the thirtieth day of September immediately succeeding the end of that year of assessment, furnish to an Assessor, either in writing or by electronic means, a return in such form and containing such particulars as may be specified by the Commissioner-General, of his income, and if he has a child, the income of such child:

Returns and information to be furnished.

Provided however, the preceding provisions shall not apply to an individual whose income for any year of assessment comprises solely of one or a combination of the following—

- (a) profits from employment as specified in section 4 and chargeable with income tax does not exceed rupees four hundred and twenty thousand and income tax under Chapter XIV has been deducted by the employer on the gross amount of such profit and income;

- (b) dividends chargeable with tax on which tax at ten *per centum* has been deducted under subsection (1) of section 65;
- (c) income from interest chargeable with tax on which income tax at the rate of ten *per centum* has been deducted under section 133.

(2) Any person who carries on any trade, business, profession or vocation, including any company which has entered into any agreement with the Board of Investment of Sri Lanka established under the Board of Investment of Sri Lanka Law, No. 4 of 1978, shall obtain a registration number within one year of such registration or incorporation or commencement of the activity, as the case may be, from the Commissioner-General, and furnish a return on or before the November 30 following the end of each year of assessment, containing such particulars and documents as may be specified by the Commissioner-General, notwithstanding that no tax is chargeable under this Act on such person.

(3) (a) The Commissioner General shall issue a certificate of registration containing the name, address, registration number and any other particulars as determined by him, to all such persons registered under subsection (2).

(b) It shall be the duty of the Registrar of Companies, notwithstanding anything to the contrary contained in any provision of the Companies Act, No. 17 of 1982, to obtain the certificate issued by the Commissioner-General under subsection (2), as an integral part of the annual return filed under such Companies Act—

- (i) in relation to any company registered before such date as may be determined by the Commissioner-General, by a notice published in that behalf, along with any annual return due in respect of any financial year;

(ii) in relation to any company registered on or after the date determined by the Commissioner-General under sub-paragraph (1), along with the first annual return due to be submitted by such company.

(c) The date as determined by the Commissioner General under sub-paragraph (i) of paragraph (b) shall immediately upon such determination, be forthwith communicated to the Registrar of Companies, by the Commissioner-General.

(4) (a) Every company deemed to be a resident in Sri Lanka under section 79 of this Act, shall submit a return to the Commissioner-General for each year on a half yearly basis on or before October 31 and April 30, of dividends declared, containing such particulars as specified by him, including the details of dividends declared during the period April to September and October to March respectively. Where no dividends have been declared during any such period, a "NIL" return shall be submitted.

(b) Every company not deemed to be a resident in Sri Lanka, shall submit a return to the Commissioner-General on a half yearly basis on or before October 31 and April 30, of remittances made by such company as referred to in paragraph (b) of subsection (1) of section 62 containing such particulars as specified by him, including the details of remittances made during the period April to September and October to March respectively, in each year. Where there were no remittances made during such period covered by such return, a "NIL" return shall be submitted.

(5) (a) Any individual who satisfies any four requirements out of the five requirements specified in paragraph (b) of this subsection during any year of assessment, shall submit a return of income to the Commissioner-General not later than one month after the fulfilment of such requirement.

(b) For the purpose of paragraph (a) of this subsection, the requirements are as follows :-

- (i) paying a monthly residential electricity bill exceeding a net amount of ten thousand rupees ;
- (ii) incurring a monthly credit card bill exceeding twenty five thousand rupees ;
- (iii) paying a monthly residential telephone bill exceeding a net amount of ten thousand rupees :
- (iv) purchasing an air ticket to travel abroad ; and
- (v) owning a motor vehicle which is used for travelling purposes.

(6) Every person chargeable to pay income tax under any provision of this Act shall be required to declare —

- (a) the value of every asset and liability at the last day of any year of assessment ; and
- (b) any profits or income exempted from the payment of income under this Act for any year of assessment.

(7) A Deputy Commissioner may give notice in writing to any person requiring him to furnish within the time specified in such notice a return in such form and containing such particulars as may be specified by the Commissioner-General of, his income and, if he has a child, the income of such child.

(8) Every person who furnishes a return of income which is not in such form and does not contain such particulars as are specified by the Commissioner-General for the purposes of the foregoing subsections, shall be deemed for the purposes of this Act, not to have furnished a return of his income.

112. (1) Where—

Power of
Commissioner-
General to
impose penalty
for failure to
furnish return.

- (a) any person fails to comply with a notice in writing given to him a Deputy Commissioner under subsection (7) of section 106 requiring him to furnish, within the time specified in such notice, a return of his income, and if he has a child, the income of such child;
- (b) any person fails to furnish within the time specified in subsection (1) of section 106, a return which he is required to furnish under that section;
- (c) any employer fails to comply with any requirement of the provisions of section 120; or
- (d) any individual fails to furnish within the time specified in sub section (5) of section 106, a return which such individual is required to furnish under that section.

the Commissioner -General may—

- (i) impose on such person or on such employer, a penalty of a sum not exceeding fifty thousand rupees, and give notice in writing to such person or employer, of the imposition of such penalty: and
- (ii) by notice in writing require such person or such employer—
 - (a) to pay such penalty: and
 - (b) to furnish such return where such return has not been furnished, or to comply with such requirement where such requirement has not been complied with,

within such period as may be specified in such notice.

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22

CWG HAMBANTOTA 2018 (PRIVATE) LIMITED
STATEMENT OF RECEIPTS AND PAYMENTS

For the 38 months period ended 31 December,

	2013
	<u>Rs.</u>
Receipts	
Government grants	110,000,000
Direct donations from private sector	586,636,115
Investment income	129,134
Receipts from share issue	50
Total receipts	<u>696,765,299</u>
Payments	
Investments towards Hambantota Beach Games	(38,523,208) ✓
Professional fees - PMP Legacy	(338,351,562) ✓
Expenses related to Commonwealth Games Federation (CGF) Evaluation Commission visits	(9,206,665) ✓
Expenses related to Inward Missions' (Commonwealth Games Associations) visits	(50,024,231) ✓
Outward missions to Commonwealth Games Association countries and other missions	(40,204,162) ✓
Bid book preparation charges	(4,908,310) ✓
Hambantota Commonwealth Games Architectural Plans and Scale Model	(22,281,255) ✓
Bid launch expenses	(21,678,361) ✓
Final bid promotional expenses	(110,813,159) ✓
Local publicity and materials	(37,631,525) ✓
International advertising costs	(8,546,862) ✓
Administrative expenses	(5,429,402) ✓
Other expenses	(9,099,656) ✓
Total payments	<u>(696,698,358)</u> ✓
Surplus for the period	<u>66,941</u>

Note 01 - The following are the cash and cash equivalents of the Company as at 31 December 2013.

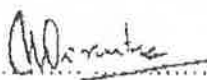
	2013
	<u>Rs.</u>
Cash at bank	66,695
Cash in hand	246
	<u>66,941</u>

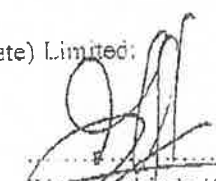
Note 02 - Basis of preparation

The Company's policy is to prepare the accompanying statement on the receipts and payments basis. On this basis revenue is recognised when received rather than when earned, and expenses are recognised when paid rather than when incurred.

The Board of Directors of the Company is responsible for the preparation and presentation of the Statement of Receipt and Payments.

For and on behalf of the Board of Directors of CWG Hambantota 2018 (Private) Limited:


 Udaya Ranjith Seneviratne
 Chairman/ Director


 W. R. Mahinda Kumar Fernando
 Director

17 November 2014
 Colombo

2007 අංක 07 දරන සමාගම් පනත 107

වාර්ෂික වාර්තාව

131. (1) සෑම සමාගමක් විසින් ම, (3) වන උපවගන්තියේ විධිවිධානවලට යටත්ව, මෙහි පස්වන උපලේඛනයෙහි නිශ්චිතව සඳහන් කරුණු ඇතුළත් වාර්ෂික වාර්තාවක්, යටත් පිරිසෙයින් සෑම වර්ෂයකට වරක් නියමිත ආකෘතියෙහි රෙජිස්ට්‍රාර්වරයා වෙත භාර දෙනු ලැබිය යුතු ය.

වාර්ෂික වාර්තාව.

(2) වර්ෂය සඳහා වූ වාර්ෂික රැස්වීම ඒ වර්ෂයෙහි කොටස් හිමියන්ගේ ප්‍රථම හෝ එකම රැස්වීම වුව ද, ඒ රැස්වීමේ දින සිට වැඩ කරන දවස් තිහක් ඇතුළත වාර්ෂික වාර්තාව සම්පූර්ණ කළ යුතු ය. සමාගමේ අධ්‍යක්ෂවරයකු සහ ලේකම්වරයා යන දෙදෙනා ම විසින් අත්සන් කළ ඒ වාර්තාවේ පිටපතක් සමාගම විසින් වහාම රෙජිස්ට්‍රාර්වරයා වෙත ඉදිරිපත් කරනු ලැබිය යුතු ය.

(3) සමාගමක් සංස්ථාගත කරනු ලැබූ වර්ෂයේ දී, මේ වගන්තියේ විධිවිධාන සමාගමකට අදාළ නොවිය යුතු ය.

(4) සමාගමක් විසින්, (1) වන උපවගන්තියේ හෝ (2) වන උපවගන්තියේ විධිවිධාන අනුව ක්‍රියා කිරීම පැහැර හරිනු ලැබූ අවස්ථාවක —

- (අ) සමාගම වරදකට වරදකරු වන අතර, වරදකරු කරනු ලැබූ විට රුපියල් එක් ලක්ෂයක් නොඉක්මවන දඩයකට යටත් විය යුතු ය : නව ද
- (ආ) පැහැර හැරීම සිදුකරන ලද සමාගමේ සෑම නිලධරයකු ම වරදකට වරදකරු වන අතර, වරදකරු කරනු ලැබූ විට, රුපියල් පනස් දහසක් නොඉක්මවන දඩයකට යටත් විය යුතු ය.

132. සෑම පෞද්ගලික සමාගමක් විසින් ම, එහි වාර්ෂික වාර්තාව සමග -

පෞද්ගලික සමාගමක් විසින් වාර්ෂික වාර්තාව සමග ප්‍රකාශය සහ සහතිකය යැවිය යුතු බව.

- (අ) සමාගමේ අධ්‍යක්ෂවරයන් විසින් කළ යුතු යයි මේ පනතින් හෝ මේ පනත යටතේ නියම කර ඇති සියලු දේ තමන්ගේ දැනුම හා විශ්වාසය අනුව කර තිබෙන බවට අධ්‍යක්ෂවරයන් විසින් අත්සන් කරන ලද ප්‍රකාශයක් ;
- (ආ) (i) සමාගම විසින්, අවසාන වාර්ෂික වාර්තාවෙන් පසුව හෝ ප්‍රථම වාර්තාවක් සම්බන්ධයෙන් වන විට, සමාගම

සුභපතන්නන් ලෙස සඳහන් කර තිබුණු කුච්ඡාන්සි පිළිබඳ විස්තරය

දිනය	රිසිට අංකය	මුදල් පරිත්‍යාගකරු	මුදලින් / වෙන්පත්	රු.	තැන්පත් කළ දිනය
2011.0826	36	Well Wisher	මුදල්	5,000,000	2011.08.29
2011.08.28	37	Well Wisher	මුදල්	5,000,000	2011.09.02
2011.11.28	62	Well – Wishers	මුදල්	500,000	
2011.12.02	63	Well – Wishers	මුදල්	4,500,000	2011.12.02 (2,990,000)
					2011.12.05 (1,510,000)
2012.01.09	64	Well – Wishers	මුදල්	7,500,000	2012.01.09
2012.01.09	65	Well – Wishers	මුදල්	1,000,000	2012.01.09
2012.01.13	67	Well – Wishers	මුදල්	5,000,000	2012.01.13
2011.03.31	70	Well – Wishers	මුදල්	500,000	-
2012.04.05	71	Well – Wishers	මුදල්	1,938,100	2012.04.05
2012.04.05	72	Well – Wishers	මුදල්	2,000,000	-
2012.04.10	73	Well – Wishers	මුදල්	425,000	2012.04.10
2012.04.10	74	Well – Wishers	මුදල්	1,000,000	-
2012.05.04	75	Well – Wishers	මුදල්	500,000	-
2012.05.10	76	Well – Wishers	මුදල්	500,000	-
2012.09.03	79	Well – Wishers	මුදල්	10,000,000	2012.09.03
2012.09.04	80	Well – Wishers	මුදල්	10,000,000	2012.09.04
2012.10.19	81	Well – Wishers	මුදල්	500,000	2012.10.19
		Total		<u>55,863,100</u>	

BANK OF CEYLON
Account Nu.: 71199250

Month	Date	Deposit	Amount (Rs.)	Total of the Month (Rs.)	Month End Total (Rs.)
Nov - 10	24.11.2010	Cash	400,000.00		
	25.11.2010	Cheque	10,000,000.00	10,400,000.00	10,400,000.00
Dec-10	-	-	-	-	10,400,000.00
Jan-11	24.01.2011	Cheque	100,000,000.00		
	27.01.2011	Cheque	8,000,000.00	108,000,000.00	118,400,000.00
Feb - 11	15.02.2011	Cash	8,500,000.00	8,500,000.00	126,900,000.00
Mar - 11	14.03.2011	Transfer Cheque	10,000,000.00		
	29.03.2011	Cheque	15,000,000.00		
	31.03.2011	Cheque	50,000,000.00	75,000,000.00	201,900,000.00
Apr - 11	20.04.2011	Cheque	10,000,000.00		
	21.04.2011	Cheque	45,000,000.00	55,000,000.00	256,900,000.00
May - 11	04.05.2011	Cheque	50,000,000.00		
	05.05.2011	Cheque	8,000,000.00		
	05.05.2011	TT/Central Bank 1336	25,000,000.00		
	05.05.2011	Cheque	7,000,000.00		
	26.05.2011	Cheque	10,019,387.00	100,019,387.00	356,919,387.00
Jun - 11	16.06.2011	IR 11 - 266860	97,531.68		
	22.06.2011	Cheque	10,000,000.00		
	24.06.2011	Cheque	10,000,000.00	20,097,531.68	377,016,918.68
Jul - 11	19.07.2011	Cheque	10,000,000.00		
	26.07.2011	Cheque	15,000,000.00		
	29.07.2011	Cheque	2,000,000.00	27,000,000.00	404,016,918.68
Aug - 11	04.08.2011	Cheque	5,000,000.00		
	05.08.2011	Cheque	5,000,000.00		
	10.08.2011	Cheque	10,000,000.00		
	15.08.2011	Cheque	5,000,000.00		
	15.08.2011	Cheque	1,000,000.00		
	15.08.2011	Cheque	4,000,000.00		
	18.08.2011	Cheque	1,000,000.00		
	25.08.2011	Cash	1,500,000.00		
	26.08.2011	Cheque	5,000,000.00		
29.08.2011	Cash	5,000,000.00	42,500,000.00	446,516,918.68	
Sep - 11	02.09.2011	Cash	5,000,000.00		
	20.09.2011	Cheque	10,000,000.00		
	30.09.2011	Cheque	10,000,000.00	25,000,000.00	471,516,918.68
Oct - 11	03.10.2011	Cheque	25,000,000.00		
	05.10.2011	Cheque	10,000,000.00		
	18.10.2011	Cash	4,800,000.00		
	20.10.2011	Transfer Cheque	10,000,000.00		
	24.10.2011	Cheque	10,000,000.00		
	27.10.2011	Cheque	2,500,000.00		
	31.10.2011	Cheque	5,000,000.00	67,300,000.00	538,816,918.68

Nov - 11	01.11.2011	087568	5,438,715.00		
	02.11.2011	Cheque	5,000,000.00		
	04.11.2011	Cheque	3,958,400.00		
	04.11.2011	Cheque	297,350.00		
	08.11.2011	Cheque	7,000,000.00		
	14.11.2011	Cheque	5,000,000.00		
	16.11.2011	Cheque	5,000,000.00		
	22.11.2011	Cash	5,000,000.00	36,694,465.00	575,511,383.68
Dec - 11	02.12.2011	Cash	2,990,000.00		
	05.12.2011	Cash	1,510,000.00	4,500,000.00	580,011,383.68
Jan - 12	06.01.2012	Cheque	89,899.05		
	09.01.2012	Cash	7,500,000.00		
	09.01.2012	Cash	1,000,000.00		
	11.01.2012	Cheque	2,500,000.00		
	13.01.2012	Cash	5,000,000.00	16,089,899.05	596,101,282.73
Feb - 12	14.02.2012	Cheque	2,500,000.00		
	28.02.2012	Cheque	5,000,000.00		
	29.02.2012	TL/11/5762/10	381,099.63	7,881,099.63	603,982,382.36
Mar - 12	-	-	-	-	603,982,382.36
Apr - 12	05.04.2012	Cash	1,938,100.00		
	10.04.2012	Cash	425,000.00	2,363,100.00	606,345,482.36
May - 12	29.05.2012	Cheque	20,000,000.00	20,000,000.00	626,345,482.36
Jun - 12	11.06.2012	Cheque	7,000,000.00	7,000,000.00	633,345,482.36
Jul - 12	-	-	-	-	633,345,482.36
Aug - 12	-	-	-	-	633,345,482.36
Sep - 12	03.09.2012	Cash	10,000,000.00		
	04.09.2012	Cash	10,000,000.00	20,000,000.00	653,345,482.36
Oct - 12	19.10.2012	Cash	500,000.00	500,000.00	653,845,482.36
Nov - 12	06.11.2012	Cash	12,000,000.00		
	21.11.2012	Call Closed 73974553 (Interest)	31,900.68		
	26.11.2012	Cash	5,000,000.00	17,031,900.68	670,877,383.04
Dec - 12	31.12.2012	FD Interest 74050310	-	-	670,877,383.04
Jan - 13	18.01.2013	Cheque	2,000,000.00		
	18.01.2013	Call Closed 73746358 (Interest)	57,893.83	2,057,893.83	672,935,276.87
Feb - 13	06.02.2013	Cheque	1,500,000.00		
	13.02.2013	Interest 74269896	6,113.02	1,506,113.02	674,441,389.89
Mar - 13	-	-	-	-	674,441,389.89
Apr - 13	-	-	-	-	674,441,389.89
May - 13	07.05.2013	Transfer From 4544294000004279	44,256.62	44,256.62	674,485,646.51
Jun - 13	-	-	-	-	674,485,646.51
Jul - 13	-	-	-	-	674,485,646.51
Aug - 13	-	-	-	-	674,485,646.51
Sep - 13	-	-	-	-	674,485,646.51
Oct - 13	-	-	-	-	674,485,646.51
Nov - 13	-	-	-	-	674,485,646.51
Dec - 13	-	-	-	-	674,485,646.51
Jan - 14	-	-	-	-	674,485,646.51
Feb - 14	-	-	-	-	674,485,646.51

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Mar - 14	-	-	-	-	674,485,646.51
Apr - 14	-	-	-	-	674,485,646.51
May - 14	-	-	-	-	674,485,646.51
Jun - 14	-	-	-	-	674,485,646.51
Jul - 14	-	-	-	-	674,485,646.51
Aug - 14	-	-	-	-	674,485,646.51
Sep - 14	-	-	-	-	674,485,646.51
Oct - 14	-	-	-	-	674,485,646.51
Nov - 14	-	-	-	-	674,485,646.51
Dec - 14	05.12.2014	Service Charge Refund	20,500.00	20,500.00	674,506,146.51
Jan - 15	-	-	-	-	674,506,146.51
Feb - 15	-	-	-	-	674,506,146.51
Mar - 15	-	-	-	-	674,506,146.51
Apr - 15	-	-	-	-	674,506,146.51

C.W.G.Hambanthota 2018 (Pvt) Ltd සමාගමට පෞද්ගලික ආයතන හා පුද්ගලයින්ගෙන් ලැබුණු පරිත්‍යාග පිළිබඳ විස්තරය

දිනය	රිසිට් අංකය	මුදල් පරිත්‍යාගකරු	මුදලින් / වෙක්පත්	රු.	තැන්පත් කළ දිනය
2011.01.18	01	අජිත් නිවාඩි කබිරාල්	මුදලින්	100,000	-
2011.02.25	04	Shermans Logistics (Pvt) Ltd	මුදලින්	8,500,000	2011.02.15
2011.03.27	06	Perceptual Asset Management (Pvt) Ltd	වෙක්	15,000,000	2011.03.29
2011.03.30	07	Sampath Bank PLC	වෙක්	50,000,000	2011.03.31
2011.04.07	08	Shermans Logistics (Pvt) Ltd	මුදල්	1,000,000	-
2011.04.18	09	Lanka Orix Leasing company	වෙක්	10,000,000	2011.04.20
2011.04.20	10	DNH Financial (Pvt) Ltd	වෙක්	35,000,000	2011.04.21
2011.04.20	11	Agro Harapan Lestari (Pvt) Ltd	වෙක්	10,000,000	2011.04.21
2011.05.03	12	Hatton National Bank	වෙක්	25,000,000	2011.05.05
2011.05.04	13	T.K.S.Holdings Asanga Senevirathna	වෙක්	50,000,000	2011.05.04
2011.05.05	14	Mobitel (Pvt) Ltd	වෙක්	5,000,000	2011.05.05
2011.05.05	15	CIC Holdings	වෙක්	3,000,000	2011.05.05
2011.05.05	16	Sri Lanka Telecom PLc	වෙක්	5,000,000	2011.05.05
2011.05.05	17	Prints & General Industries Limited	වෙක්	2,000,000	2011.05.05
2011.05.20	18	Excess Return From Kuala Lumpur	මුදල්	200,553	-
2011.05.26	19	Softlogic Holdings Ltd	වෙක්	10,000,000	2011.05.26
2011.05.26	20	Janaka Rathnayaaka	වෙක්	19,387	2011.05.26
2011.06.22	21	Lanka Orix Leasing Company	වෙක්	10,000,000	2011.06.22
2011.06.24	22	Browns Group	වෙක්	10,000,000	2011.06.24
2011.07.19	23	DFCC Bank	වෙක්	10,000,000	2011.07.19
2011.07.26	24	NDB Bank	වෙක්	15,000,000	2011.07.26
2011.07.29	25	ID Lanka Limited	වෙක්	2,000,000	2011.07.29
2011.08.04	26	Dialog	වෙක්	5,000,000	2011.08.04
2011.08.05	27	Senok Automobile (Pvt) Ltd	වෙක්	5,000,000	2011.08.05
2011.08.10	28	Cargills (Ceylon) Plc	වෙක්	10,000,000	2011.08.10

2011.08.15	29	Capital Trust Money Brokers (Pvt) Ltd	වෙක්	4,000,000	2011.08.15
2011.08.15	30	Capital Trust Securities (Pvt) Ltd	වෙක්	1,000,000	2011.08.15
2011.08.15	31	Senok Trade Combine	වෙක්	5,000,000	2011.08.15
2011.08.18	32	Arrenga Capital (Pvt) Ltd	වෙක්	1,000,000	2011.08.18
2011.08.25	33	Shermons Logistics (pvt) Ltd	මුදල්	1,500,000	2011.08.25
2011.08.26	34	S.H.M.Rishan (PC House)	වෙක්	5,000,000	2011.08.26
2011.08.26	35	Ajith Nivad Cabraal	මුදල්	2,000,000	-
2011.08.26	36	Well Wisher	මුදල්	5,000,000	2011.08.29
2011.08.28	37	Well Wisher	මුදල්	5,000,000	2011.09.02
2011.09.20	38	DNH Financial (Pvt) Ltd	වෙක්	10,000,000	2011.09.20
2011.09.30	39	Laugh Gas	වෙක්	10,000,000	2011.09.30
2011.10.03	40	Commercial Bank	වෙක්	25,000,000	2011.10.03
2011.10.05	41	Pan Asia Bank	වෙක්	10,000,000	2011.10.05
2011.10.18	42	Peoples Merchant Bank	මුදල්	4,800,000	2011.10.18
2011.10.18	43	Ajith Panditharathna	මුදල්	200,000	-
2011.10.20	44	Access Engineering Ltd	වෙක්	10,000,000	2011.10.20
2011.10.24	45	Laughs Holdings Limited	වෙක්	10,000,000	2011.10.24
2011.10.27	46	Mount Lavinia Hotel	වෙක්	2,500,000	2011.10.27
2011.10.31	47	Dialog	වෙක්	5,000,000	2011.10.31
2011.10.31	48	Genting Hong Kong Limited (USD 50,000)	වෙක්	5,438,715	2011.11.01
2011.10.31	49	Orange Electrical	වෙක්	5,000,000	2011.11.02
2011.11.02	50	The Finance Co.PLC	වෙක්	3,000,000	2011.11.04
2011.11.04	51	MR.J.E.A & MRS.RK. W. Perumal	වෙක්	958,400	2011.11.04
2011.11.04	52	Ravi Wijerathna	මුදල්	9,000,000	-
2011.11.04	53	Ravi Wijerathna	මුදල්	1,100,000	-
2011.11.04	54	Shermons Logistics	මුදල්	5,500,000	-
2011.11.08	55	Trillium Residencies	වෙක්	7,000,000	2011.11.08
2011.11.12	56	Noel Selvanayagam	මුදල්	539,000	-
2011.11.12	57	Nimal Perera	මුදල්	1,100,000	-
2011.11.16	58	Indra Traders	වෙක්	5,000,000	2011.11.14
2011.11.16	59 / 60	Galle Face Hotels	වෙක්	5,000,000	2011.11.16
2011.11.22	61	Well -- Wishers (Jehan Amarathunga)	මුදල්	5,000,000	2011.11.22

2011.11.28	62	Well – Wishers	මුදල්	500,000	-
2011.12.02	63	Well – Wishers	මුදල්	4,500,000	2011.12.02 (2,990,000)
					2011.12.05 (1,510,000)
2012.01.09	64	Well – Wishers	මුදල්	7,500,000	2012.01.09
2012.01.09	65	Well – Wishers	මුදල්	1,000,000	2012.01.09
2012.01.11	66	Union Bank Alexis Lovell	වෙක්	2,500,000	2012.01.11
2012.01.13	67	Well – Wishers	මුදල්	5,000,000	2012.01.13
2012.02.14	68	Union Bank Lovell	වෙක්	2,500,000	2012.02.14
2012.02.28	69	People’s Merchant PLC	වෙක්	5,000,000	2012.02.28
2011.03.31	70	Well – Wishers	මුදල්	500,000	-
2012.04.05	71	Well – Wishers	මුදල්	1,938,100	2012.04.05
2012.04.05	72	Well – Wishers	මුදල්	2,000,000	-
2012.04.10	73	Well – Wishers	මුදල්	425,000	2012.04.10
2012.04.10	74	Well – Wishers	මුදල්	1,000,000	-
2012.05.04	75	Well – Wishers	මුදල්	500,000	-
2012.05.10	76	Well – Wishers	මුදල්	500,000	-
2012.05.29	77	DNH Financial Services	වෙක්	20,000,000	2012.05.29
2012.06.11	78	Union Bank Well – Wishers	මුදල්	7,000,000	2012.06.11
2012.09.03	79	Well – Wishers	මුදල්	10,000,000	2012.09.03
2012.09.04	80	Well – Wishers	මුදල්	10,000,000	2012.09.04
2012.10.19	81	Well – Wishers	මුදල්	500,000	2012.10.19
2012.11.06	82	International Sport Event	මුදල්	12,000,000	2012.11.06
2012.11.26	83	International Sport Event	මුදල්	5,000,000	2012.11.26
2013.01.18	84	Well – Wishers (L.O.L)	වෙක්	2,000,000	2013.01.18
2013.02.06	85	Well – Wishers (Esha Holding Pvt Ltd)	වෙක්	1,500,000	2013.02.06
Total				----- 570,819,155	

FAX NO. :

Sep. 13 2011 02:28PM P1

61



Together. From the heart.

Dimutis

This has been given.
 Make sure we consider
 it as ~~an~~ a donation
 Govt under
 to Approved Charity Acc.
 n

12th September 2011

Mr Mahendra Amarasuriya
 Chairman
 Commercial Bank of Ceylon PLC
 No 21, Bristol Street
 Colombo 1

Thilini

Dear Mr Amarasuriya,

We are pleased to inform you that the City of Hambantota is making a bid to secure the hosting rights for the Commonwealth Games to be held in 2018.

For this purpose, an Organising Committee has been appointed by His Excellency, President Mahinda Rajapaksa under the Co-Chairmanship of the undersigned, and this Committee has already taken the necessary steps to prepare and submit an attractive bid to the Commonwealth Games Federation in May 2011. The Committee is now following-up the bid with the Commonwealth Games Associations (CGAs) all over the world, so that the City of Hambantota could secure the majority of the votes of the CGAs in its favour at the election to be held in November 2011.

The preparatory work has already been carried out under many themes, including venue planning, games organization, games village, transportation, immigration formalities, future legacy, financial, legal and media support, medical services, hotel, entertainment and recreation, support services, security, etc.

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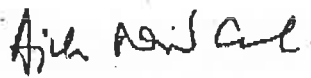
Needless to say, the securing of such hosting right would provide extraordinary benefits to our country by way of better image, increased tourism, vibrant flow of investments, and of course the direct economic contribution that games of this nature usually provides to a country. At the same time, you would appreciate that the preparation of such an extensive bid and the subsequent follow-up, has entailed substantial costs and resources, which had to be invested, upfront. Hence, the Committee is now in the process of raising such resources, and in that context, we would deeply appreciate if you could support the bid by making a generous contribution towards the finances. Contributions should be made in favour of "CWG Hambantota 2018 (Pvt) Ltd".

We do hope you would consider this effort a national venture and support the bid, so that we could further enhance Sri Lanka's image in the international sports and economic arena.

With our warm regards,

Yours sincerely,
ORGANISING COMMITTEE FOR
COMMONWEALTH GAMES CANDIDATE CITY
HAMBANTOTA - 2018


Mahindananda Aluthgamage
Minister of Sports
Co-Chairman


Ajith Nivard Cabraal
Governor, Central Bank of Sri Lanka
Co-Chairman

94
195



hambantota 2018
XXI COMMONWEALTH GAMES
CANDIDATE CITY

Together. From the heart.

1st February 2011

Logu

Mr Rienzie T Wijetilleke
Chairman
Hatton National Bank
HNB Towers - Level 21
479, T B Jayah Mawatha
Colombo 10

Dear Mr Wijetilleke,

We are pleased to inform you that the **City of Hambantota** is making a bid to secure the hosting rights for the **Commonwealth Games to be held in 2018.**

For this purpose, an Organising Committee has been appointed by His Excellency, President Mahinda Rajapaksa under the Co-Chairmanship of the undersigned, and this Committee is now taking the necessary steps to prepare and submit an attractive bid to the Commonwealth Games Federation by May 2011. Thereafter, the Committee intends to follow-up the bid with the Commonwealth Games Associations (CGAs) all over the world, so that the City of Hambantota could secure the majority of the votes of the CGAs in its favour at the election to be held in November 2011.

Accordingly, the preparatory work is presently being carried out under many themes, including venue planning, games organization, games village, transportation, immigration formalities, future legacy, financial, legal and media support, medical services, hotel, entertainment and recreation, support services, security, etc.

Contd...

Secretariat:


The Sovereign Corporate Hotel, No 100C, Road to Capital City, Rajagiriya, Sri Lanka
Tel: 94 112 477 893; Fax: 94 112 477 892; Web: www.hambantota2018.com

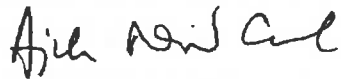
Needless to say, the securing of such hosting right would provide extraordinary benefits to our country by way of better image, increased tourism, vibrant flow of investments, and of course the direct economic contribution that games of this nature usually provides to a country. At the same time, you would appreciate that the preparation of such an extensive bid and the subsequent follow-up, would entail substantial costs and resources, which have to be invested, upfront. Hence, the Committee is now in the process of raising such resources, and in that context, we would deeply appreciate if you could support the bid by making a generous contribution towards the finances. In consideration for such contribution, the Committee would be happy to provide exposure and endorsement facilities to your company and/or your products.

We do hope you would consider this effort a national venture and support the bid, so that we could, further Sri Lanka's image in the international sports and economic arena.

With our warm regards,

Yours sincerely,
ORGANISING COMMITTEE FOR
COMMONWEALTH GAMES CANDIDATE CITY
HAMBANTOTA - 2018


Mahindananda Aluthgamage
Minister of Sports
Co-Chairman


Ajith Nivard Cabraal
Governor, Central Bank of Sri Lanka
Co-Chairman

SRI LANKA TELECOM PLC
 28 FEB 2011
 15:00:50
 COY. CHIEF CORPORATE OFFICE
 DCCO/...SPON/118



Together. From the heart.

1st February 2011

Mr Nimal Welgama
 Chairman
 Sri Lanka Telecom
 Lotus Road
 P O Box 503
 Colombo 1

Dear Mr Welgama,

We are pleased to inform you that the City of Hambantota is making a bid to secure the hosting rights for the Commonwealth Games to be held in 2018.

For this purpose, an Organising Committee has been appointed by His Excellency, President Mahinda Rajapaksa under the Co-Chairmanship of the undersigned, and this Committee is now taking the necessary steps to prepare and submit an attractive bid to the Commonwealth Games Federation by May 2011. Thereafter, the Committee intends to follow-up the bid with the Commonwealth Games Associations (CGAs) all over the world, so that the City of Hambantota could secure the majority of the votes of the CGAs in its favour at the election to be held in November 2011.

Accordingly, the preparatory work is presently being carried out under many themes, including venue planning, games organization, games village, transportation, immigration formalities, future legacy, financial, legal and media support, medical services, hotel, entertainment and recreation, support services, security, etc.

29 APR 2011

DCCO chairman has approved Rs 10 million

Copies to cco, CFO.

I will discuss with chairman.

Greg Young
 Chief Executive
 Sri Lanka Telecom
 24/02/11

Greg Young
 Chief Executive Officer
 Sri Lanka Telecom PLC
 10/02/11

14 MAR 2011

Contd...

011-2477299 (2 lines)
 24770000 (2 lines)

Needless to say, the securing of such hosting right would provide extraordinary benefits to our country by way of better image, increased tourism, vibrant flow of investments, and of course the direct economic contribution that games of this nature usually provides to a country. At the same time, you would appreciate that the preparation of such an extensive bid and the subsequent follow-up, would entail substantial costs and resources, which have to be invested, upfront. Hence, the Committee is now in the process of raising such resources, and in that context, we would deeply appreciate if you could support the bid by making a generous contribution towards the finances. In consideration for such contribution, the Committee would be happy to provide exposure and endorsement facilities to your company and/or your products.

We do hope you would consider this effort a national venture and support the bid, so that we could, further Sri Lanka's image in the international sports and economic arena.

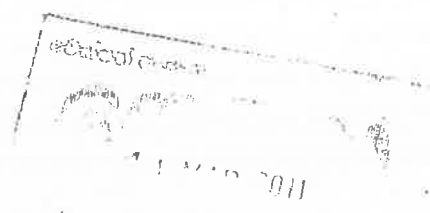
With our warm regards,

Yours sincerely,
**ORGANISING COMMITTEE FOR
 COMMONWEALTH GAMES CANDIDATE CITY
 HAMBANTOTA - 2018**



(Handwritten signature)
Mahindananda Aluthgamage
 Minister of Sports
 Co-Chairman

(Handwritten signature)
Ajith Nivard Cabraal
 Governor, Central Bank of Sri Lanka
 Co-Chairman





Together, from the heart.

1st February 2011

Dr Hans Wijesuriya
 Chief Executive Officer
 Dialog Telecom Ltd
 475, Union Place
 Colombo 2

Dear Dr Wijesuriya,

We are pleased to inform you that the City of Hambantota is making a bid to secure the hosting rights for the Commonwealth Games to be held in 2018.

For this purpose, an Organising Committee has been appointed by His Excellency, President Mahinda Rajapaksa under the Co-Chairmanship of the undersigned, and this Committee is now taking the necessary steps to prepare and submit an attractive bid to the Commonwealth Games Federation by May 2011. Thereafter, the Committee intends to follow-up the bid with the Commonwealth Games Associations (CGAs) all over the world, so that the City of Hambantota could secure the majority of the votes of the CGAs in its favour at the election to be held in November 2011.

Accordingly, the preparatory work is presently being carried out under many themes, including venue planning, games organization, games village, transportation, immigration formalities, future legacy, financial, legal and media support, medical services, hotel, entertainment and recreation, support services, security, etc.

Contd...

Secretariat:
 The Sovereign Corporate Hotel, No 100C, Road to Capital City, Rajagiriya, Sri Lanka
 Tel: 94 112 477 893; Fax: 94 112 477 892; Web: www.hambantota2018.com

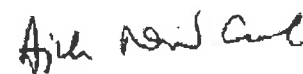
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We do hope you would consider this effort a national venture and support the bid, so that we could, further Sri Lanka's image in the international sports and economic arena.

With our warm regards,

Yours sincerely,
ORGANISING COMMITTEE FOR
COMMONWEALTH GAMES CANDIDATE CITY
HAMBANTOTA - 2018


Mahindananda Aluthgamage
Minister of Sports
Co-Chairman


Ajith Nivard Cabraal
Governor, Central Bank of Sri Lanka
Co-Chairman



90

PAN ASIA BANK
At Your Service

(16)

October 5, 2011

The Governor
Central Bank of Sri Lanka
Janadhipathi Mawatha
Colombo 1.

Dear Sir,

We have pleasure in forwarding herewith a cheque for Rs.10 Million being our contribution towards the Commonwealth Games 2018.

Our sincere good wishes for success in our bid towards hosting this great event in Sri Lanka.

Yours truly,

Rande Peiris
Director/Chief Executive Officer

Pan Asia Banking Corporation PLC

Head Office: 450, Galle Road, Colombo 03, Sri Lanka.

Tel: +94 11 2 565 565 Fax: +94 11 2 565 558 SWIFT: PABSLKX

E-mail: pabc@pabcbank.com Web: www.pabcbank.com Reg. No. PQ 48

173

91 92

178



සමපත් බැංකුව
SampathBank

No. 119, Sir James Peiris Mawatha, Colombo - 02, Sri Lanka. Tel : 4730630, 2300266
E-mail : mgr@opensampath.lk Web : www.sampath.lk

30 March 2011

Mr. Ajith Nivard Cabraal
Governor
Central Bank of Sri Lanka
Janadhipathi Mawatha
Colombo 01

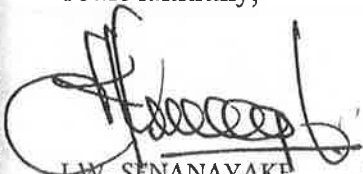
Dear Sir,

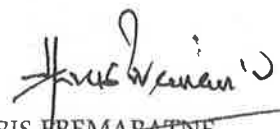
COMMONWEALTH GAMES 2018 – HAMBANTOTA, SRI LANKA

We refer to our previous letter dated 01 February 2011 with regard to securing Hambantota as a candidate city for the Commonwealth Games -2018 and are pleased to forward herewith a cheque for Rs.50.0 Mn. (Rupees Fifty Million Only), as our contribution towards meeting the expenses relating to the preparatory work in connection with submitting an attractive bid by our country.

We wish that our country's bid be successful in this regard.

Yours faithfully,


I.W. SENANAYAKE
CHAIRMAN


HARRIS REMARATNE
MANAGING DIRECTOR

120 75629

(146)

(22)

22

AR 16
pl submit with the AR
AR 16*Together. From the heart.*

22nd December 2014

Mr D N R Siriwardena
Registrar of Companies
Registrar General Department of Companies
400, D R Wijewardena Mawatha
Colombo 10

(73)

Dear Sir,

Subject: Liquidation of CWG Hambantota 2018 (Pvt) Ltd.

As you are aware, CWG Hambantota 2018 (Pvt) Ltd was established in November, 2010 at the request of the Government of Sri Lanka. The Bid to host the Commonwealth Games in 2018 was made by the City of Hambantota through CWG Hambantota 2018 (pvt) Ltd. A massive effort was made to secure the bid to although the Company fell short of securing the bid, which was finally won by the Gold Coast, Australia. Nevertheless, as a result of this collective effort in making the bid for the Commonwealth Games of 2018, massive publicity was generated internationally to the benefit of the country and to its tourism promotion efforts which will reap its benefits in time to come.

However, over the 38 months period commencing from 23rd November 2010, it was challenging for the company to raise funds from sponsors and donors. Considering the broader economic benefits that the country would achieve in the mid to long term, the Secretary to the Treasury (Rs. 110 mn), Export Development Board (Rs 8 mn) and Sri Lanka Telecom Rs (10 mn) contributed the said amounts towards achieving the company's objectives in the form of donations. On 23rd November, 2010 (1,000,000 shares for Treasury), 26th January, 2011 (10,000,000 shares for Treasury and 800,000 shares for Export Development

Board) and 23rd May 2011 (1,000,000 shares for Sri Lanka Telecom) the said Company inadvertently issued shares in respect of the said donations. Subsequently, upon realizing the purpose of contribution of Treasury, Export Development Board and Sri Lanka Telecom were to support the bid through financial assistance, the Board unanimously resolved to cancel the issuance of shares.

As of today, the company consists of only 5 shares owned by each director. The company maintains its account on cash basis and KPMG auditors have completed a 100% transaction basis audit for the entire 38 months period for the year ending 31st December, 2013. A copy of audited accounts is forwarded herewith for your information.

The sole objective of forming the company was to bid to host the Commonwealth Games in 2018 which was finally secured by Gold Coast, Australia. Currently, the company is in the process of being liquidated.

Yours faithfully,

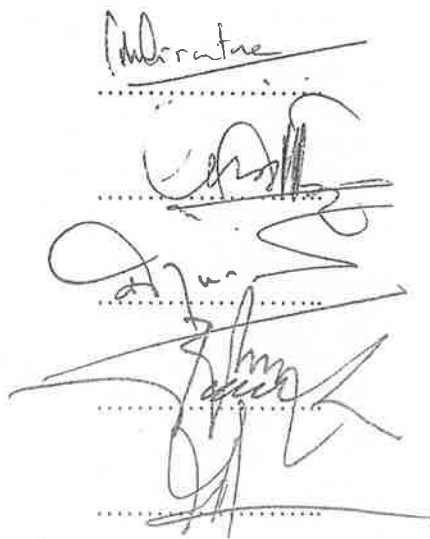
Udaya Ranjith Seneviratne (Chairman)

Anil Nalin Attygalle (CEO)

Nalaka Harshajeewa Godahewa (Director)

J W M J P Kumara Rathnayake (Director)

W R M K Fernando (Director)



සෘජුවම මුදලින් ලබාදී තිබුණු පරිත්‍යාග පිළිබඳ විස්තරය

දිනය	රිසිට් අංකය	මුදල් පරිත්‍යාගකරු	රු.	තැන්පත් කළ දිනය
2011.01.18	01	අජිත් නිවාඩ් කබරාල්	100,000	-
2011.02.25	04	Shermans Logistics (Pvt) Ltd	8,500,000	2011.02.15
2011.04.07	08	Shermans Logistics (Pvt) Ltd	1,000,000	-
2011.05.20	18	Excess Return From Kuala Lumpur	200,553	2011.05.20
2011.08.25	33	Shermons Logistics (pvt) Ltd	1,500,000	2011.08.25
2011.08.26	35	Ajith Nivad Cabraal	2,000,000	-
2011.08.26	36	Well Wisher	5,000,000	2011.08.29
2011.08.28	37	Well Wisher	5,000,000	2011.09.02
2011.10.18	42	Peoples Merchant Bank	4,800,000	2011.10.18
2011.10.18	43	Ajith Panditharathna	200,000	-
2011.11.04	52	Ravi Wijerathna	9,000,000	-
2011.11.04	53	Ravi Wijerathna	1,100,000	-
2011.11.04	54	Shermons Logistics	5,500,000	-
2011.11.12	56	Noel Selvanayagam	539,000	-
2011.11.12	57	Nimal Perera	1,100,000	-
2011.11.22	61	Well – Wishers (Jehan Amarathunga)	5,000,000	2011.11.22
2011.11.28	62	Well – Wishers	500,000	-
2011.12.02	63	Well – Wishers	4,500,000	2011.12.02 (2,990,000)
				2011.12.05 (1,510,000)
2012.01.09	64	Well – Wishers	7,500,000	2012.01.09
2012.01.09	65	Well – Wishers	1,000,000	2012.01.09
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2011.03.31	70	Well – Wishers	500,000	-
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2012.04.10	74	Well – Wishers	1,000,000	-

2012.05.04	75	Well – Wishers	500,000	-
2012.05.10	76	Well – Wishers	500,000	-
2012.06.11	78	Union Bank Well – Wishers	7,000,000	2012.06.11
2012.09.03	79	Well – Wishers	10,000,000	2012.09.03
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2012.10.19	81	Well – Wishers	500,000	2012.10.19
2012.11.06	82	International Sport Event	12,000,000	2012.11.06
2012.11.26	83	International Sport Event	5,000,000	2012.11.26
Total			----- <u>120,402,653</u>	

මුදලින් ලැබුණු පරිත්‍යාග බැංකුගත නොවීම සම්බන්ධ විස්තරය

දිනය	රිසිට් අංකය	මුදල් පරිත්‍යාගකරු	මුදලින් / වෙක්පත්	රු.
2011.01.18	01	අජිත් නිවාඩ් කබිරාල්	මුදල්	100,000
2011.04.07	08	Shermans Logistics (Pvt) Ltd	මුදල්	1,000,000
2011.05.20	18	Excess Return From Kuala Lumpur	මුදල්	200,553
2011.08.26	35	Ajith Nivad Cabraal	මුදල්	2,000,000
2011.10.18	43	Ajith Panditharathna	මුදල්	200,000
2011.11.04	52	Ravi Wijerathna	මුදල්	9,000,000
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2011.11.04	54	Shermons Logistics	මුදල්	5,500,000
2011.11.12	56	Noel Selvanayagam	මුදල්	539,000
2011.11.12	57	Nimal Perera	මුදල්	1,100,000
2011.11.28	62	Well – Wishers	මුදල්	500,000
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2012.04.05	72	Well – Wishers	මුදල්	2,000,000
2012.04.10	74	Well – Wishers	මුදල්	1,000,000
2012.05.04	75	Well – Wishers	මුදල්	500,000
2012.05.10	76	Well – Wishers	මුදල්	500,000
Total				<u>25,739,553</u>