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இலங்கை ஊக்கமருந்து தடுப்பு முகவர் நிறுவனம்
Sri Lanka Anti-Doping Agency

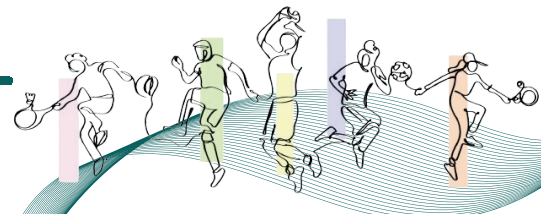
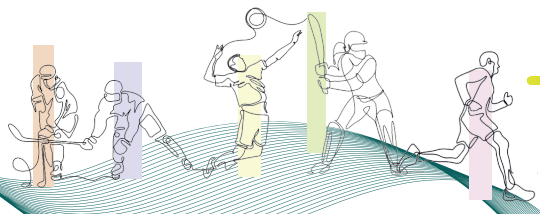


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வருடாந்த அறிக்கை
Annual Report

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SRI LANKA ANTI-DOPING AGENCY

Annual Report 2023

English

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SRI LANKA ANTI-DOPING AGENCY

Currently, the national and international sports sector has rapidly become commercialized. Due to high competition currently, they have been tempted to use illegal methods and achieve more victories.

As a result, substances and methods which are banned in sports have entered the field. Using these banned substances in national as well as international level sports will not only damage the authenticity of the sport but will eventually bring disrepute among the international community, as a country and also deteriorate the future generation in terms of health.

By following the World Anti-Doping Agency which was established in Montreal, Canada in 1999, to prevent the use of banned substances at the international level, prevention and demonstrations related to the use of banned substances within the Sri Lankan sports arena was handled by the Institute of Sports Medicine, until 2013.

On 18th of November 2013, the Convention Against Doping in Sports Act No.33 of 2013 was incorporated, as the requirement of a separate entity to function independently in order to address this subject which was already immersing, a Statutory Board named Sri Lanka Anti-Doping Agency was established under section three (3) of this act with the objective of eradicating prohibited substances and methods from Sri Lankan sports.

Currently Sri Lanka Anti-Doping Agency is functioning as a Statutory Board under the Ministry of Sports and Youth Affairs

The main objective of Sri Lanka Anti-Doping Agency is to eradicate substances which are prohibited to be used by the athletes in sports and promote clean sport.



Organizational Information

► **Name of the Organization**

Sri Lanka Anti-Doping Agency

► **Legal Format**

This organization was established under section three of the Convention against Doping in Sports Act No 33 of 2013

► **Starting Date**

10th of November 2013

► **Registered address of the Office**

No **363/12**, Sugathadasa Stadium- Block D, Stadium Parking Road, Sirimavo Bandaranaike Mawatha, Colombo 14.

► **Contact No.**

0113 071 838

011-2328366

► **E-mail id**

sladasl@yahoo.com

► **Website**

www.antidopingsrilanka.org

► **Tax Identification No.**

409386822

► **Auditor**

Auditor General

► **Bankers**

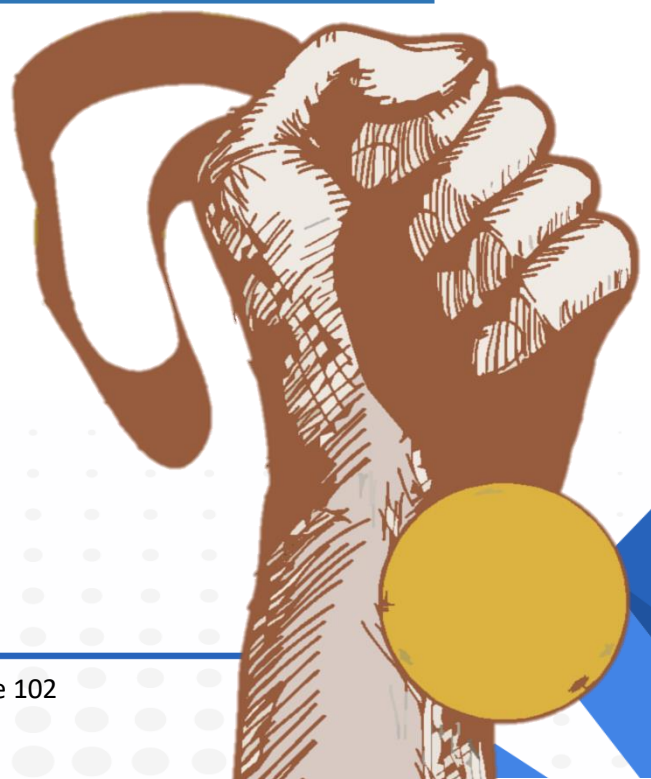
Bank of Ceylon

Vision

**Dope free Sri Lankan Sports Energy
for right and fair Achievement**

Mission

**To implement the Convention against
Doping in Sport Act. No.33 of 2013
according to the World Anti-Doping
Act and its Regulations.**



Objectives

Primary Objective

To support and drive compliance with the National Anti-Doping Policy in Sri Lanka.

Secondary Objectives

- ▶ Giving awareness to the Government, Sports Ministry and National Olympic Committee regarding the National Anti-Doping Policy
- ▶ Being instrumental in implementing the 2021 World Anti-Doping Code and International Standards across Sri Lanka.
- ▶ Supporting all Sports Associations/Institutions to comply with the National Anti-Doping Policy.
- ▶ Sharing up to date anti-doping practices and expertise knowledge with other anti-doping organizations, including WADA's Regional Anti-Doping Organizations where relevant on a commercial basis.
- ▶ Cooperate with influential anti-doping organization including WADA and Inado.
- ▶ Providing expert anti-doping advice and direction to high profile sporting events of national importance.
- ▶ Fulfilling all major event responsibilities according to the world class standard.
- ▶ Delivering an integrated risk based programme to prevent doping.
- ▶ Evaluating the risk of doping in sport in Sri Lanka utilizing internal and external experts
- ▶ Increase the intelligence collection competencies from available bases, including law enforcement.
- ▶ Enable value-base strategies on prevention through education programmes across Sri Lanka's sporting and educational landscape, supported by the growth of best practice tools and support services.
- ▶ Operate an intelligence-led, energetic and receptive testing programme.
- ▶ Vigorous investigation and prosecution of anti-doping rule violations.
- ▶ To promote a level playing field for athletes by applying international policy and practices.

SLADA Key Milestones

2013

- ▶ Established under the Act



PARLIAMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA

CONVENTION AGAINST DOPING IN
SPORT ACT, No. 33 OF 2013

2018

- ▶ Hosted the 15th Asia/Oceania Intergovernmental Ministerial Meeting in Colombo



2019

- ▶ Opened SLADA Headquarters Building in Colombo



2021

- ▶ Opened the New Research Laboratory at SLADA



2023

- ▶ Hosted the 18th Asia/Oceania Intergovernmental Ministerial Meeting in Colombo



Summary of Major Performance

Description	Number	2019	2020	2021	2022	2023
Conducting Dope Control Tests	Number	260	106	177	138	130
Positive Cases	Number	06	02	04	05	04
Conducting Disciplinary Inquiries	Number	06	08	02	09	04
Conducting Appeal Inquiries	Number	03	-	04	07	01
Providing awareness for athletes and related parties	Programs	46	28	35	48	45
Number of participants for awareness programs	No of participants	3357	965	1600	2316	2435
Research abstract publication	Number	-	01	-	02	-
Research paper publication	Number	-	-	02	01	-
Software development (Mobile and web)	No of participants	01	01	-	-	-
Total number of staff members	Rs.M.	23/27	22/28	23/29	19/29	17/29
Personal Emoluments	Rs.M.	13.4	13.4	15.5	16.7	15.9
Income	Rs.M.	0.72	2.93	1.85	2.23	5.13
Property, plant and equipment	Rs.M.	273	286	270	260	228
Current assets	Rs.M.	4.9	4.6	7.4	5.3	4.9
Current liabilities	Rs.M.	8.2	15.3	16.0	12.63	5.7

Message from the Chairman



Presenting the Chairman's message for the Annual Report 2023 of the Sri Lanka Anti-Doping Agency, I would like to congratulate for marking significant milestones, cooperative efforts and unrelenting commitment in the promotion of a clean and fair sports culture in Sri Lanka this year.

The successful holding of the 18th Inter-Governmental Ministerial Meeting in 2023 was an important milestone in our journey towards promoting the integrity of sports. This meeting brought together the key stakeholders, government representatives and anti-doping organizations towards the common goal of a collective effort against doping in sport. The 18th Asia/Oceania Region Inter-Governmental Ministerial Meeting provided a platform for open discussion, knowledge sharing and strategic planning.

During this event, the stakeholders engaged in discussions about facing the challenges which are evolving day by day. The outcomes of this meeting improved stakeholders' understanding of the issues surrounding the use of prohibited substances and paved the way for more effective action in the future.

As we focus on our achievements in 2023, our team's efforts in implementing education and

awareness programs should be highlighted. Our commitment to developing a culture of clean competitive sports was illustrated through workshops, seminars and awareness programs held across the country. These programs aim to empower athletes with knowledge on the consequences of doping, promote ethical decision-making and instill a deep sense of responsibility towards the concepts of clean sportsmanship.

Going forward, the Sri Lankan Anti-Doping Agency remains flexible and determined to meet the evolving challenges in the counter-doping context.

The dedication of our team and the cooperation of the entire anti-doping community drives us forward in our mission to build a sports culture that upholds the values of integrity and excellence.

Finally, I extend my heartfelt gratitude to our sponsors, government institutions, sports federations and the entire anti-doping community for their continued support. Considerable progress has already been achieved in our unity, and in doing so, we are invited to move Sri Lankan sport towards a cleaner, fairer and more ethical future.

A handwritten signature in black ink, appearing to read 'Arjuna De Silva'.

Professor Arjuna De Silva
Chairman
Sri Lanka Anti-Doping Agency

Message from the Director General



Based on the noble intention of eradicating prohibited substances and prohibited methods used in sports and building a clean sports environment, Sri Lanka has established the agency in accordance with the

Convention against Doping in Sports Act No. 33 of 2013. Provided its services for the advancement of sports for a decade, it has stepped into the 10th anniversary in 2023 with pride.

The 18th Asia Oceania Intergovernmental Ministerial Meeting Sports on Anti-Doping in Sports was successfully held on 12th and 13th June 2023 at the Cinnamon Lakeside Hotel Premises in Colombo.

It is our privilege to be able to host this event under the guidance of the World Anti-Doping Agency. The two-day meeting, which was attended by the representatives of 39 countries and the participation of nine Ministers from Asia and the Oceania region, discussed the challenges faced by the regions in the field of doping, the role of the states and their responsibilities under the legal codes. It was also important to present the strategic plans of the World Anti-Doping Agency beyond the year 2023.

Among the functions of the Sri Lanka Anti-Doping Agency, priority is given to awareness programs to prevent the use of doping. Accordingly, we were able to conduct 45 Programs for 2435 Athletes, coaches and support staff in year 2023.

Also, random and targeted doping tests were conducted throughout the year 2023 to detect athletes violating the anti-doping rules were also done. 102 In-Competition tests and 28 Out-of-game tests conducted among those tests.

Even though it has been 10 years since the institution was established prohibited substances of quantity worth nearly 4 crores were seized in a special raid conducted jointly by the Walana Anti-Corruption Squad, National Medicines Regulatory Authority and the Sri Lanka Anti-Doping Agency at a time when there was no enforcement of the law for those who involved in sales of these prohibited substances to athletes. It becomes the first ever raid in the history of doping. Not only that, we were also able to educate 924 police officers in 08 programs who are involved in law enforcement on the subject of doping.

We were able to educate 1509 School level athletes, through 05 Outreach awareness booths. Signing a memorandum of understanding between the University of Kelaniya and the Sri Lanka Anti-Doping Agency with the aim of conducting concurrent sociological research on anti-doping and its implementation is another achievement.

In conjunction with the 10th year anniversary completion of the Sri Lanka Anti-Doping Agency, a special forum was held on the topic of "A platform for ideas, not limited to winning". There an open discussion was held about creating a clean sports environment through proper nutrition, prevention of sports injuries and development of sports attitudes.

Looking back at year 2023 brings a heartfelt joy. I wish the Sri Lanka Anti-Doping Agency to continue its great service to build a clean sports environment in Sri Lanka both in the present as well as in the future.

A handwritten signature in black ink, appearing to read 'S. Pilapitiya', with a horizontal line underneath.

Dr. Shiromi Pilapitiya De Alwis
Director General
Sri Lanka Anti-Doping Agency

Board of Directors - 2023



Professor. Arjuna De Silva
Chairmen



Professor. Lal Jayakody
Member



Professor. Ravindra Fernando
Member



Professor. Shemal Fernando
Member



Mr. A.J.S.S. Edirisuriya
Member



Dr. Lal Ekanayake
Member



Mr. Sajith Jayalal
Member



Mr. H.M.M.S. Dharmawardhana
Member



Dr. Anver Hamdani
Member



Dr. Rukshan Bellana
Member



Mr. Anura Muthumala
Member



Mr. W.A. Kulasuriya
Member

Directors Report

Legal Status.

The Sri Lanka Anti-Doping Agency (SLADA) was established to implement the provisions of the International Convention against Doping in Sport and implement the relevant local legal mechanism.

This institution is a statutory body established under the Convention against Doping in Sports Act No. 33 of 2013.

Responsibilities of the Board of Directors

According to the Convention against Doping in Sports Act No.33 of 2013 section no.15, it shall be the duty of the Board to advise the Minister on any or all of the matters related to the objects of the Agency and for any such matter referred to the Board for advice by the minister. Furthermore, according to section no.16 of the Act, the Minister may from time-to-time issue special or general directions in writing relating to the exercise of the power and the performance of the duties with relevant to the Board, and the Board shall give effect to such directions.

Administrative Role

According to the Convention against Doping in sports Act No.33 of 2013, the administration, management and control of the affairs of the agency shall be vested in to the Board of Directors. It is the responsibility of the Board of Directors to exercise, perform and discharge the powers, duties and functions conferred or imposed on or assigned to the Agency by the Act, for the purpose of administering the affairs of the Agency.

Leadership Role

In its leadership role, the duties of the Board should include, governance and direction to the functioning of following.

- * Planning, co-ordinating, implementing and monitoring anti-doping activities.
- * Taking measures against anti-doping rule violations.
- * Acquiring (whether by sale, gift or otherwise) holding, taking or giving on lease or hire, mortgage pledge and sell or otherwise dispose of any movable or immovable property.
- * Open and maintain current and saving accounts in any bank.
- * Accepting grants or donations from persons or bodies of persons, whether in or outside Sri Lanka.

- * Enter into or perform, all such contracts as may be necessary for the exercise of its power or the discharge of its functions.
- * Investing money belonging to the Agency.
- * Borrowing such sums of money as may be necessary for the purpose of discharging its function.
- * To appoint, employ, remunerate and exercise disciplinary control over and dismiss such officer and servants as are necessary for the discharge of the function of the Agency under this Act.
- * Charge fees for the services and assistance provided by the Agency.
- * Doing all other things which in the opinion of the Agency are necessary to facilitate the discharge of its functions.

Composition

The board comprises of ten (10) members, inclusive of the Chairman of Sri Lanka Anti – Doping Agency.

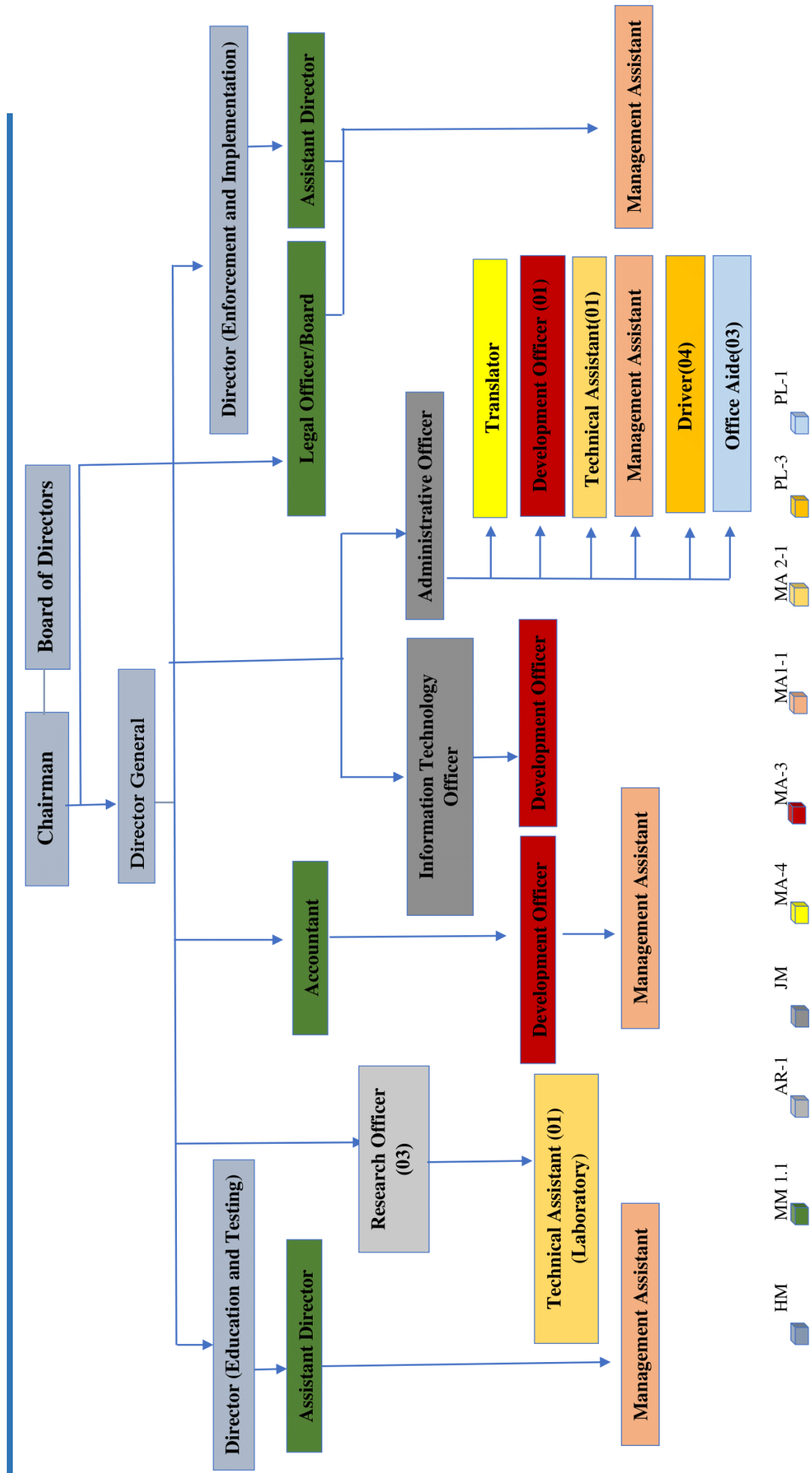
- Professor. Arjuna De Silva - Chairman
- Professor. Lal Jayakody - Member
- Professor. Ravindra Fernando - Member
- Professor. Shemal Fernando – Member (Is a member with effect from July 2023)
- Mr. Sajith Jayalal - Member
- Mr. A.J.S.S. Edirisuriya – Member (Withdrawn from membership with effect from 2023 March.)
- Mr. W.A. Kulasuriya - Member
- Dr. Lal Ekanayake - Member
- Dr. Anver Hamdani - Member
- Mr. H.M.S. Dharmawardhana - Member
- Dr. Rukshan Bellana - Member
- Mr. Anura Muthumala - Member (Was a member with effect from April to July 2023)

Meetings & Attendance

The Board met in 12 occasions to the Year 2023 and attendance of the Board of Directors was as follows.

Name	26 th January	23 rd February	23 rd March	25 th April	17 th May	22 nd June	20 th July	22 nd August	19 th September	19 th October	23 rd November	21 st December
Prof. Arjuna De Silva	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Mr. Sajith Jayalal	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	–	✓
Mr.A.J.S.S. Edirisuriya	–	✓	✓									
Mr. W.A. Kulasuriya	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Dr. Lal Ekanayake	✓	✓	✓	✓	✓	✓	–	✓	✓	✓	✓	✓
Prof. Lal Jayakody	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	–
Dr. Anver Hamdani	✓	✓	✓	–	–	✓	–	✓	✓	–	✓	✓
Prof. Ravindra Fernando	✓	–	✓	✓	✓	–	✓	✓	–	✓	✓	–
Mr.H.M.S.Dharmawardhana	✓	✓	✓	✓	✓	✓	✓	✓	–	✓	✓	✓
Dr.Rukshan Bellana	✓	–	✓	✓	–	✓	✓	✓	–	–	✓	–
Mr.Anura Muthumala				✓	✓	✓						
Professor.Shemal Fernando							✓	✓	–	✓	✓	✓

Organization structure



Cadre Information

The cadre approved by the Department of Management Services is 29 for Sri Lanka Anti-Doping Agency.

	Designation	Salary Scale	Number of Posts	Current number of employees	Number of vacancies
01.	Director General	HM 2-1	1	1	-
02.	Director	HM 1-1	2	1	1
03.	Assistant Director/Deputy Director	MM 1-1	2	2	-
04.	Accountant	MM 1-1	1	-	1
05.	Legal Officer /Board Secretary	MM 1-1	1	1	-
06.	Research Officer	AR 1	3	2	1
07.	Administrative Officer	JM 1-1	1	-	1
08.	IT Officer	JM 1-1	1	-	1
09.	Translator	MA-4	1	1	-
10.	Development Officer	MA 3	3	-	3
11.	Management Assistant	MA 1-1	4	3	1
12.	Technical Assistant	MA 2-1	2	1	1
13.	Driver	PL 3	4	2	2
14.	Office Aide	PL 1	3	3	-
Total			29	17	12

Our Staff



Operational Progress

Education Division

Summary information on doping awareness programs for the year 2023

Target Group		Number of Programs Conducted	Number of Participants
1	National Sports Teams and National Level Athletes  	10	282
2	Teams and Athletes Participating in the Asian Games  	6	63
3	National Sports Federations and Provincial Sports Coaches  	6	297
4	Junior National Teams and Senior Inter Club Teams  	13	405

5	Students Pursuing Sports-Related Undergraduate and Higher Education Courses	 	6	236
6	The General Public Who have Passion for Sports	 	4	1152
Total			45	2435

Dope Control Tests

The following is the summary information on dope control tests conducted by the Sri Lanka Anti-Doping Agency in the year 2023 with the aim of creating a clean sports environment free of doping in Sri Lanka and protecting clean athletes.

Serial No	Sport	In-Competition	Out-of-Competition	Total number of Dope Control Tests	Number of positive cases
1.	Rugby	32	5	37	1
2.	Cricket	24	1	25	-
3.	Cycling	14	1	15	1
4.	Weightlifting	4	5	9	1
5.	Beach Volleyball	8	-	8	-
6.	Rugby	4	3	7	-
7.	Para athletics	-	7	7	-
8.	Power lifting	5	1	6	1
9.	Football	4	-	4	-
10.	Kabaddi	4	-	4	-
11.	Rowing	-	3	3	-
12.	Para swimming	-	1	1	-
13.	Swimming	3	-	3	-
14.	Gymnastics		-	1	-
Total		102	28	130	4

Legal Affairs Division

Progress of year 2023

- Progress of Positive Cases Confirmation in year 2023
 - Number of preliminary inquiries - 4
 - Number of disciplinary inquiries - 4
 - Number of appeal inquiries - 1
- Completion of paperwork related to the records and decisions with relevant to all disciplinary and appeal inquiries.
- Coordinating and maintaining files related to each athlete from the time that he/she has been confirmed positive until the final decision is given.
- Number of Board Meetings Organized during the year – 12
- Publishing the Prohibited List issued by the World Anti-Doping Agency for the year 2023 in the Gazette and make arrangements related to obtaining Parliamentary approval.
- Raising awareness about the legal background of banned substances in educational programs.
- Implementation of the legal status of banned substances in Sri Lanka by copying with the updates of the legal status of banned substances in the world.

Goals for year 2024

- Organization of monthly Board Meetings and proper preparation of reports.
- Completion of preliminary inquiries, disciplinary inquiries and appeal inquiries related to all the athletes who have been confirmed positive.
- Coordinating and maintaining files related to each player from the time that he/she has been confirmed positive until the final decision is given.
- Preparation of disciplinary and appeal inquiries and communicating with the relevant parties.
- Complying and updating with the World Anti-Doping Code and implementation of anti-doping rules within Sri Lanka.
- Publishing the Prohibited List for the year 2024 issued by the World Anti-Doping Agency in the Gazette and making arrangements related to Parliamentary approval.
- Publication of the list of prohibited substances for Equestrian Sports and Horse Racing released by the International Equestrian Federation for the year 2023 in the Gazette and making all necessary arrangements related to obtaining Parliamentary approval
- Raising awareness about the legal background of banned substances in educational programs.

Enforcement and Implementation Division

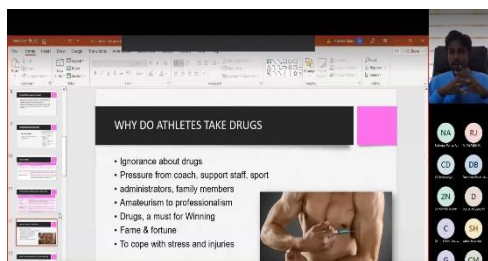
Progress of year 2023

Program	Number of Programs	Number of Participants
Training programs conducted	8	924
Outreach programs	5	1509

Number of Participants	Number of Programs	Number of Participants
Complaints obtained	9	9
Internal review reports	4	4



A special anti-doping raid was carried out on 16 August 2023 by the Walana Anti-Corruption Squad, the Sri Lanka Drug Regulatory Authority and the Sri Lanka Anti-Doping Agency.



Awareness programs were conducted for Police Officers through online system on 03.05.2023.



International Conference on Anti-Doping Investigations and Intelligence held on 14.06.2023.



An outreach program held on 28.08.2023 - Sugathadasa Stadium



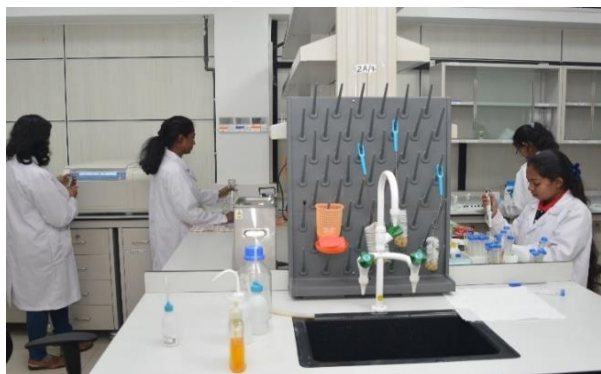
Research Unit

01. An MoU was signed between SLADA Research unit and the Sports Science and Physical Education department of the University of Kelaniya for research collaboration.
02. Initial discussion was conducted with the Chemistry department of University of Sri Jayawardenepura to sign an MoU with the research unit of SLADA.
03. The utilization of LC-MS/MS equipment of SLADA Laboratory was initiated after the local and international training.
04. 5 researches were carried out with the collaboration of the Department of Chemistry of the University of Sri Jayawardenepura by using the LC-MS/MS equipment.
05. Research was initiated with the collaboration of the Department of Pharmacy and Pharmaceutical Science of the University of Sri Jayawardenepura by using the LC-MS/MS equipment.
06. Researches on Social Science were initiated with the collaboration of the SLADA Research unit and the Sports Science and Physical Education department of the University of Kelaniya SLADA .
07. Maintenance of laboratory equipment and purchasing of chemicals for the laboratory required to its function.
08. Finding research through electronic technologies and sharing those with the sports community and the general public.
09. Presenting a research proposal to the WADA Social Science Research Grant 2023 with the collaboration of the academic staff representing the Physical Education Department of Kelaniya University.

Photographs:



(Signing of MoU for research activities with the Sports Science and Physical Education Department of Kelaniya University.)



(Conducting laboratory research in collaboration with the Department of Chemistry, University of Sri Jayawardenepura.)

18th Asia/Oceania Region Intergovernmental Ministerial Meeting on Anti-Doping in Sport

The 18th Asia/Oceania Region Intergovernmental Ministerial Meeting on Anti-Doping in Sport was held at the Cinnamon Lakeside Hotel and Lotus Tower premises with the participation of heads of anti-doping organizations and Sports Ministers from 40 countries.



Sustainability Report

"The Sri Lanka Anti-Doping Agency is committed towards responsible growth, which creates a constant and sustainable value for Sri Lankan Athletes through its corporate objectives."



Over the past decade, the Sri Lanka Anti-Doping Agency has been an institution that primarily maintains sustainability. Since its inception, the Sri Lanka Anti-Doping Agency has taken more than just the welfare of its immediate stakeholders into account and firmly believes that it does not conflict with the overall long-term interests and values of the players. The Board's sustainability report consists of its profile, strategy for sustainability, economic responsibility, social responsibility and environmental responsibility

The Sri Lanka Anti-Doping Agency is committed to responsible growth that creates consistent and sustainable value for players through the achievement of its objectives. This report highlights the steps taken by the Sri Lanka Anti-Doping Agency to maintain social, environmental, and economic responsibility. The social responsibility of the Sri Lanka Anti-Doping Agency includes the responsible actions taken for the safety of the Agency, the athletes, and the Sri Lankan citizens. To achieve environmental responsibility, the Sri Lanka Anti-Doping Agency monitors the environmental impact of its corporate activities and makes environmentally friendly investments. Economic responsibility transforms into a transparent and balanced governance model.

Our core values

When it comes to our dedicated and highly motivated employees, they have given us immense support. That's why we work hard to create an environment where they can be proud to be a part of it. We invest in our employees by providing opportunities for training and continuous education to encourage excellence in our workforce because we understand that the success of our organization depends on their job satisfaction.

Environmental responsibility

Our efforts which have been undertaken to minimize the impact on the environment have been successful. The Sri Lanka Anti-Doping Agency opens a gateway to provide effective support services through effective staff training, modern technology and collaboration with stakeholders. The introduction of the App is a testament to these goals.

Through digitization, the Sri Lanka Anti-Doping Agency aims to reduce its carbon footprint on the planet by introducing more applications and e-services for the convenience of its players. We also intend to improve the Sri Lanka Anti-Doping Agency's operations on environmental impact and increase awareness of the green concept among the employees. Sri Lanka Anti-Doping Agency focuses on creating sustainable value through dedicated development. The Sri Lanka Anti-Doping Agency monitors the environmental impact of its activities and invests in energy conservation to fulfill its environmental responsibility.

Our social responsibility

As the Sri Lanka Anti-Doping Agency, we are required to recognize ourselves as a valued community member based on our Corporate Social Responsibility policies. Therefore, the Sri Lanka Anti-Doping Agency focuses on providing contributions to athletes and the community through meaningful, long-term partnerships and conducting corporate activities in an environmentally sustainable manner.

Human Resources

We recognize the important role our employees play in developing good business practices and building lasting customer relationships. We deeply value our employees and have created and delivered an innovative, collaborative, and engaging workplace to demonstrate our appreciation for the invaluable contributions they make.

Objectives of staff development

- Creation and promotion of employment and career opportunities
- Continuously improving workforce planning and skill management programs, quality recruitment and retention measures, developing leadership and succession planning and providing continuous knowledge
- Ensuring that our employees are empowered and incentivized for their achievements.
- Ensuring that our staff are well informed and aware of the corporate strategic direction.

Corporate governance

The Corporate Governance System defines the principles of guiding the Sri Lanka Anti-Doping Agency's decision-making practices, while also guiding the Board's long-term objectives and strategic plans. The Corporate Governance Model summarizes the division of powers and responsibility between the different levels of the Sri Lanka Anti-Doping Agency, particularly between the levels of governance, that is the division of powers and responsibilities between the Board of Directors and Executive Management levels is succinctly highlighted. The Board of Directors establishes the corporate policies and provides strategic guidance to the Chief Executive Officer and executive officers, who are responsible for the smooth functioning of the institution.

The Sri Lanka Anti-Doping Agency is governed by the Convention against Doping in Sports Act, No. 33 of 2013. The structure of the Board as defined under section 14(I) of the act, as follows.

(a) Ex-officio members, namely:

- i. An officer not below the rank of Senior Assistant Secretary nominated by the Secretary to the Ministry of the Minister to whom the subject of Sports is assigned;
- ii. The Director-General of Sports Development;
- iii. The Director-General of the National Institute of Sports Medicine;
- iv. The Director of the National Institute of Sports Science;

(b) Six members appointed by the Minister (hereinafter referred to as the “appointed members”) distinguished in the fields of law, sports medicine, and sports science.

The Minister shall appoint the Chairman of the Board and as the Chief Executive Officer of the Board, the Chairman shall be responsible for the administration and management of the Board's affairs.

Role of Board of Directors

The Board of Directors is responsible for the efficient management of the institution in accordance with the government policies. This must be achieved by ensuring that resources are safeguarded, adequate accounts are maintained and

accurate reports are compiled while complying with all statutory and management regulatory requirements.

Hence, the following should be ensured by the Board of Directors:

- Ensuring that the strategic objectives of the organization are being implemented.
- Provide leadership to achieve the strategic objectives
- Ensuring that an effective internal control and risk management system is in place
- Effectively supervise the management activities of the organization
- Adequate reporting of financial aspects and disclosures required on a regular basis.
- Responsible use of resources and assets.
- Appointment of Audit Committee and other committees; and introducing a code of conduct and ethics and a corporate governance strategy
- To be responsible for all their activities as per relevant ordinances, guidelines and circulars etc.
- Appraisal of the chief executive and senior management staff at least annually.

Board Meetings

Corporate operations and outcomes of board meetings are rigorously and regularly monitored in line with budgets and relevant standards. A standard agenda is followed along with other matters requiring detailed attention of the Board of Directors. The Board of Directors meets once a month and special Board meetings are held based on the requirement.

SLADA Committees

1. Therapeutic Use Exemption (TUE) Committee
2. Disciplinary Panel
3. Appeal Panel
4. Audit and Management Committee
5. Procurement Committee

Management

The day-to-day operations of the Board are delegated to the Chief Executive Officer and the top management and senior management teams. The teams ensure that risks and opportunities are identified timely actions are taken and budgets are set to meet the targets.

Risk Management Report

Effective risk management is a key component of Sri Lanka Anti-Doping Agency's process. We strive to maintain an appropriate equilibrium between the risks and outcomes of our business and continuously improve our risk management capabilities to help us execute our growth plans in a controlled environment. Risk management is a key component of the Sri Lanka Anti-Doping Agency's operational structure. We seek to limit adverse fluctuations in earnings and capital by managing risk exposures within the level of risk we are prepared to bear.

The management system includes a responsible approach to risk identification and mitigation.

Our main focus has been to create a strong risk management culture that supports risk awareness practices and thereby supports risk-based decision-making. We will continue to improve our risk strategies to ensure the long-term sustainability of the Sri Lanka Anti-Doping Agency.

The Sri Lanka Anti-Doping Agency's risk management strategy operates as a feedback mechanism for specific stakeholders, managers, and Boards of Directors. It is unique in its position as a strategic hub for informed decision-making for the organization's procedures, operations, systems and services.

This provides a consistent approach to strategic and business planning, project management, and business process levels to address business risks through the following as mentioned below:

- Provide a common understanding of risks across business functions and units.
- Provide continuous risk assessment to the management to facilitate improved prioritization and decision-making.
- Increasing employee awareness and management responsibilities The Sri Lanka Anti-Doping Agency is subject to a specific set of risks as outlined below.

Financial risk

Ineffective cash flow management and risks related to financial information can harm the productivity of organizations. Sri Lanka Anti-Doping Agency utilizes financial risk management practices such as coordinating cost control strategies across the organization.

Operational risk

Operational risks include potential losses due to system outages, human error, criminal activity or internal systemic breakdowns. Such situations can damage customer credibility and corporate image. The Sri Lanka Anti-Doping Agency continuously improves internal controls to minimize operational risks. To mitigate the threat posed by organizational risk, the management of the Sri Lanka Anti-Doping Agency conducts regular risk assessments of operational units and business processes.

Legitimacy Risk

Failure to protect against potential future legal action against the Sri Lanka Anti-Doping Agency increases the risk of legal damages. The Sri Lanka Anti-Doping Agency has consulted recognized legal professionals and taken appropriate steps to minimize such actions.

Information Technology Risk

Accurate and timely information obtained through the IT system is a fundamental part of the operational process of the Sri Lanka Anti-Doping Agency. Sri Lanka Anti-Doping Agency has launched an action plan to improve its IT system.

Audit and Management Committee Report

We are pleased to present our report for the financial year ended in 31st December 2023.

Composition of the Audit Committee

The Audit Committee consists of the following three (03) Non-Executive Directors.

1. Mr.H.M.S.Dharmawardhana - Chairman
(Additional Director, Department of Public Enterprises)
2. Mr.W.A.Kulasuriya - Member
(Additional Secretary, State Ministry of R.S.S.I.I)
3. Dr.Lal Ekanayake - Member
(Director General, N.I. Sports Medicine)

The Director General, Accountant, Administrative Officer, and other relevant officers must attend these meetings. The Audit Officer of the Auditor General's Department and Chief Internal Auditor of the State Ministry of Rural and School Sports Infrastructure Improvement will participate in these meetings as observers of the committee.

Role of the Audit Committee

The Sri Lanka Anti-Doping Agency must maintain a strong internal control system to establish fair play and protect the assets of the institution. The committee also follows the guidelines issued by the Ministry of Finance and the relevant authorities. A summary of the activities carried out by the Audit Committee in relation to its main responsibilities during the year ended in 31st December 2022 is given below.

1. Timely audit reports on internal audits conducted time to time in accordance with the approved annual audit plan are submitted by the internal auditor. These internal audit reports highlight the drawbacks in the existing systems and procedures of the institution, and after discussing the implementation of the recommendations, improvements in the existing methods and procedures will be recommended where necessary, and report the progress to the management and audit committee.

The audit committee receives proper reports from the internal audit, and the reports include a summary

of the findings of each audit conducted during the period. The views of the management are also part of it and the committee reviews the basic facts that led to the conditions observed by the audit and the factors that led to those conditions and the actions to be taken to prevent the recurrence of those conditions.

2. With the assistance of internal audit and government audit, the committee assesses the effectiveness of the institution's operational and financial controls and procedures, including expenditure, revenue process and capital expenditure authorization limits, signing authorities, control and development of information technology applications, organizational structure, policies, segregation of duties and management reviews. Liquidity status of the institutions financial statement position was constantly monitored. Deficiencies identified therein are reported along with recommendations for necessary improvements.

Number of Audit Meetings Conducted

Four (04) Audit Meetings have been conducted for the year 2023 and the attendance is as follows

Audit Committee	Presence	Absence
Mr.H.M.S.Dharmawardhana	3/4	1/4
Mr.W.A.Kulasuriya	4/4	No
Dr.Lal Ekanayake	4/4	No
Mrs. B.L.D.Balasooriya	4/2	*4/2
Mrs.D.H.Kalangsuriya	4/4	No
*Mrs.P.G.D.U. Rathnasekara (In place of Mrs. B.L.D.Balasooriya)	4/2	-



H.M.S.Dharmawardhana
Chairman
Audit and Management Committee

FINANCIAL REPORT

- ▶ **STATEMENT OF FINANICAL POSITION**
- ▶ **STATEMENT OF FINANCIAL PERFORMANCE**
- ▶ **CASH FLOW STATEMENT**
- ▶ **STATEMENT OF CHANGES IN EQUITY**
- ▶ **NOTE TO THE FINANCIAL STATEMENT**
- ▶ **REPORT OF INDEPENDENT AUDITORS**
- ▶ **ACTIONS TAKEN BY THE MANAGEMENT**



STATEMENT OF FINANCIAL POSITION

	Note	31st December 2023	31st December 2022
(In Sri Lankan Rupees)			
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	1	228,251,532.25	260,487,075.24
		228,251,532.25	260,487,075.24
Current Assets			
Stock	2	933,947.00	1,606,462.00
Receivables	3	603,000.00	1,739,028.00
Prepaid/Advance Payment Expenses	4	1,677,665.12	236,249.79
Cash & Cash Equivalents	5	1,773,913.40	1,663,842.06
		4,988,525.52	5,245,581.85
Total Assets		233,240,057.77	265,732,657.09
EQUITY AND LIABILITIES			
Financed by:			
Treasury Grant	6	188,029,846.83	217,689,516.41
Ministry Grant	7	-	691,964.51
Accumulated fund	8	13,801,400.64	8,633,057.43
Revaluation Reserve	9	23,502,228.35	23,502,228.35
		225,333,475.82	250,516,766.70
Non-Current Liabilities			
Provision for Gratuity	10	2,161,920.00	2,581,369.53
Current Liabilities			
Creditors & Retention	11	2,106,217.80	11,382,665.80
Accrued Expenses	12	3,598,444.15	1,211,855.06
Refundable Deposit		40,000.00	40,000.00
		5,744,661.95	12,634,520.86
		233,240,057.77	265,732,657.09

Financial Statements have been prepared in accordance with Sri Lanka Public Sector Accounting Standards (SLPSAS).



 D.B. Liyanage
 Accountant



 Dr S.P.P. De Alwis
 Director General

The Board of Governors are responsible for the preparation and presentation of these Financial Statements of signed for and on behalf of the Board of Governors.



 M.N.N. Sufna
 Director



 Prof. Arjuna De Silva
 Chairman

SRI LANKA ANTI DOPING AGENCY

STATEMENT OF FINANCIAL PERFORMANCE

For the Year Ended 31 December	Note	2023	2022
(In Sri Lankan Rupees)			
Treasury Grant	6	105,907,669.58	92,737,518.22
Ministry Grant	7	691,964.51	753,125.87
Other income	13	5,168,343.21	2,319,003.52
Total Income		<u>111,767,977.30</u>	<u>95,809,647.61</u>
Administration expenses	14	(106,599,634.09)	(93,490,644.09)
Net surplus/(deficit)		<u>5,168,343.21</u>	<u>2,319,003.52</u>

FOR THE YEAR ENDED 31 DECEMBER
CASH FLOW STATEMENT

	Note	2022	2021
		(In Sri Lankan Rupees)	
Cash flow from Operation activities			
Net surplus		5,168,343.21	2,319,003.52
Adjustments for			
Depreciation		32,235,542.99	32,926,436.17
Provision for Treasury grant	6	(105,907,669.58)	(92,737,518.22)
		(68,503,783.38)	(57,492,078.53)
Changes In Working Capital			
(Increase) / Decrease Stock		672,515.00	399,118.20
(Increase) / Decrease Testing Receivables		1,136,028.00	(442,928.00)
(Increase) / Decrease Prepaid Expenses		(1,441,415.33)	147,974.24
Increase / (Decrease) Gratuity Provision	10	(419,449.53)	164,012.03
Increase /(Decrease) Payable & Retention		(9,276,448.00)	(917,894.14)
Increase/(Decrease) Accrued Expenses		2,386,589.09	(16,181.03)
		(6,942,180.77)	(665,898.70)
Net cash for Operationals activities		(75,445,964.15)	(58,157,977.23)
Cash flows from investment activities			
Purchase of property, plant & equipment		-	(62,003,235.80)
Capital Working in Progress		-	60,211,400.00
		-	(1,791,835.80)
Cash flows Obtained from Financial activities			
Treasury Grant		76,248,000.00	58,616,000.00
Secretary-Ministry of Sports		(691,964.51)	(753,125.87)
		75,556,035.49	57,862,874.13
Net cash in flow from/(used in) operation during the year		(2,086,938.90)	110,071.34
Cash and cash equivalents at the beginning of the year		3,750,780.96	1,663,842.06
Cash and cash equivalents at the end of the year		1,773,913.40	1,663,842.06

**SRI LANKA ANTI-DOPING AGENCY
FOR THE YEAR ENDED 31 DECEMBER 2022
STATEMENT OF CHANGES IN EQUITY**

(Expressed In Sri Lankan Rupees)

	Treasury Grant Rs	Ministry Grant Rs	Revaluation Reserve Rs	Accumulated surplus Rs	Total Rs
Balance as at 1st January 2020	266,081,050.16	2,951,335.38	-	1,537,638.00	270,570,023.54
Additional During the year	71,711,000.00	-	-	-	71,711,000.00
Amortisation & Settlement to Treasury	(71,562,628.27)	(753,122.50)	-	-	(72,315,750.77)
Net surplus for the year	-	-	-	2,927,395.91	2,927,395.91
Revaluation Reserve	-	-	2,547,085.96	-	2,547,085.96
Balance as at 31st December 2020- Restated	266,229,421.89	2,198,212.88	2,547,085.96	4,465,033.91	275,439,754.64
Additional During the year	50,056,000.00	-	-	-	50,056,000.00
Amortisation of Funds	(64,474,387.26)	(753,122.50)	-	-	(65,227,509.76)
Net surplus for the year	-	-	-	1,849,020.00	1,849,020.00
Balance as at 31st December 2021	251,811,034.63	1,445,090.38	2,547,085.96	6,314,053.91	262,117,264.88
Additional During the year	58,616,000.00	-	-	-	58,616,000.00
Amortisation of Funds	(92,737,518.22)	(753,125.87)	-	-	(93,490,644.09)
Net surplus for the year	-	-	-	2,319,003.52	2,319,003.52
Revaluation Reserve	-	-	20,955,142.39	-	20,955,142.39
Balance as at 31st December 2022	217,689,516.41	691,964.51	23,502,228.35	8,633,057.43	250,516,766.70
Additional During the year	76,248,000.00	-	-	-	76,248,000.00
Amortisation of Funds	(105,907,669.58)	(691,964.51)	-	-	(106,599,634.09)
Net surplus for the year	-	-	-	5,168,343.21	5,168,343.21
Balance as at 31st December 2023	188,029,846.83	-	23,502,228.35	13,801,400.64	225,333,475.82

SRI LANKA ANTI-DOPING AGENCY

FOR THE YEAR ENDED 31 DECEMBER 2023 NOTE TO THE FINANCIAL STATEMENT

1. Reporting Entity

1.1 General

Sri Lanka Anti-Doping Agency was incorporated on 11th November 2013, Convention against Doping in Sports Act No 33 of 2013 Parliament of the Democratic Socialist Republic of Sri Lanka the registered office of the institution is located at, Sri Lanka Anti-Doping Agency, No 363/12, Sugathadasa Stadium-Block D, Stadium Parking Road, Sirimovo Bandaranayaka Mawatha, Colombo 14

1.1.1 The Objectives of the Foundation

- a) Take such measures as are required for eradicating doping in sports
- b) Promote research into the area of doping in relation to sports and reciprocal testing between the Agency and other international organizations carrying out similar functions.

1.1.2. The Statement of Conformity

The Accounts of the Sri Lanka Anti-Doping Agency have been prepared according to the Sri Lanka Public Sector Accounting Standard issued by the Institute of Chartered Accountants Sri Lanka.

1.1.3. The Basis of Preparation

The Financial Statement have been prepared on historical cost basis. Inflationary factors have not been taken into consideration here.

1.1.4. Incidents Occurred Subsequent to the Balance Sheet Date

The necessary adjustments have been made in Financial Statements and revealed in accounts, for possible material effects occurred subsequent to the balance sheet date.

1.2. Assets and the Basis of Valuation

Money, and bank balances and the items that can be convertible into money within a period of one year in the process of normal transactions have been identifies as current assets depicted in the balance sheet.

1.2.1 Assets

The value of assets such as property, plant and Equipment are depicted as the value after deducting the accumulated depreciation.

1.2.2 Depreciation

The straight-line Method has been adopted as the Depreciation Policy and the assets are depreciated from the year of purchasing assets or from the year of completing the constructions. The Depreciated has been written off to the Income and Expenditure Accounts during the expected period of life.

• Computers and Equipment	25%
• Furniture	10%
• Other Equipment	25%
• Motor Vehicle	12.5%
• Research Equipment	25%
• Laboratory Furniture	10%
• Buildings	5%

1.2.2 Revaluation

Revaluation is performed on Computer Equipment, Other Equipment, and Research Equipment by professionally qualified persons. The valuation surplus is recognized on the net carrying value of the asset and it is transferred to a revaluation reserve after the asset at the revalued amount.

1.2.3 Stock

The year-ended stock has been valued according to the SLPSAS-9, Para-16 where inventories are acquired through a non-exchange transaction, their cost shall be measured at their fair value as at the date of acquisition. The fair value of the inventories comprises (a) purchase price, (b) import duties & other taxes, and (c) transport, handling, and other costs directly attributable to the acquisition of finished goods. Inventories are

- Human Urine Sample Kits
- Stationeries
- Tonners & Cartridges

1.3. All the liabilities identified in the preparation of the Financial Statement have been accounted. Liabilities that are payable within a period of one year from the Balance Sheet date or liabilities that are payable on request have been identified as current liabilities in the Financial Statement. Non-current liabilities are the liabilities that have to be paid during a period of more than one year.

1.3.1 Entitlement of employees.

Contributions made to the Employees' Provident fund and Employees' Trust fund have been identified as expenses in the Financial Statements.

1.3.2. Retirement gratuity for employees.

Allocations for gratuity have been made in the Financial Statement and every employee has been considered for such allocations from the first year of their service. This has been done in conformity with the Gratuity Payment Act No. 12 of 1983. Every year half (1/2) of the Gross salaries for all staff at end of the December every year.

However, the payments are made only to employees who have completed a service of five continuous years after being entitled to the payments as per the Gratuity Payment Act No. 12 of 1983.

1.4. Income Statement

1.4.1 Income

Income has been identified on the accrued basis subsequent to providing relevant services as per the Sri Lanka Public Sector Accounting Standards issued by the Institute of Chartered Accountants of Sri Lanka.

1.4.2 Expenditure

The profit or loss in the Income particulars have been identified before taxation and after allocating for all the liabilities identified.

Expenses incurred in the maintenance of assets and in the conduct of the business have been adjusted to the Income particulars in calculating the net deficit.

Charges for telephone, electricity, and water bills are recovered by the officers and employees who are entitled to such facilities, and the relevant expenses have been depicted in the columns.

1.4.3 Grants

Grants and aids have been adjusted to meet the relevant expenses. Non-Financial Grants related to assets have been accounted for its financial value and such assets are written off to the income statement during the useful life of such assets.

1.4.4 Ministry Grants

Ministry Grants and aids have been accounted in the comprehensive Income statement as expenditure, if any amount available at the end of the programme, it should be charge in the Income statement as other income.

1.5. Cash Flow Statement

1.5.1 Cash

Cash in hand and assets with high liquidity and which can be readily convertible to cash without any risk have been identified as cash. Cash in hand and cash in bank identified as cash for the purposes of the Cash Flow Statement. The cash flow Statement has been prepared based on the Indirect Method.

1.5.2. Incidents occurred subsequent to the Balance Sheet Date.

The necessary adjustments have been made in Financial Statements and revealed in accounts, for possible material effects occurred subsequent to the Balance Sheet date.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

Note-1

Property, Plant & Equipment (In Sri Lankan Rupees)

Cost/ Revalued	Balance as at 01.01.2023	Additions during the year	Balance as at 31.12.2023
Building & Structure	217,189,969.57	-	217,189,969.57
Furniture	873,436.35	-	873,436.35
Computer and Equipment	3,105,934.27	-	3,105,934.27
Other Equipment	2,416,000.00	-	2,416,000.00
Motor Vehicle-WPLW-0353	6,024,980.00	-	6,024,980.00
Research Equipment	69,869,800.00	-	69,869,800.00
Laboratory Furniture	16,876,414.30	-	16,876,414.30
	316,356,534.49	-	316,356,534.49

Accumulated Depreciation	Balance as at 01.01.2023	Additions during the year	Balance as at 31.12.2023
Building & Structure	43,189,844.24	10,859,498.48	54,049,342.72
Furniture	693,416.65	87,343.64	780,760.29
Computer and Equipment	1,461,428.57	776,483.57	2,237,912.14
Other Equipment	1,191,662.50	604,000.00	1,795,662.50
Motor Vehicle-WPLW-0353	4,270,183.00	753,125.87	5,023,308.87
Research Equipment	-	17,467,450.00	17,467,450.00
Laboratory Furniture	5,062,924.29	1,687,641.43	6,750,565.72
	55,869,459.25	32,235,542.99	88,105,002.24

Written Down Value as at 31.12.2023	260,487,075.24	(32,235,542.99)	228,251,532.25
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SRI LANKA ANTI-DOPING AGENCY
FOR THE YEAR ENDED 31 DECEMBER 2023
NOTES TO THE FINANCIAL STATEMENTS

	2023	2022
Note-2		
Stock		
Closing Stock- Human Sample Kits	232,000.00	815,540.00
Closing Stock-Stationery	299,130.00	578,615.00
Closing Stock-Tonnors & Cartridges	402,817.00	212,307.00
	933,947.00	1,606,462.00

Note-3		
Receivables		
Testing Income-Sri Lanka Cricket	-	870,000.00
Testing Income-Royal Turf Club	-	714,100.00
Testing Income-International Paralympic	-	154,928.00
Refund Receivable- Department of Sports Development	603,000.00	-
	603,000.00	1,739,028.00

Note-4		
Prepaid Expenses		
John Keels Office Automation (Pvt)Ltd	11,965.75	6,486.26
Metropolitan Office (Pvt)Ltd	3,354.17	2,880.00
Officetronics (Pvt) Ltd	15,416.67	12,083.33
Hayleys Aventura (Pvt)Ltd	24,332.08	-
Office Network Pvt Ltd	415.89	-
Sri Lanka Telecom Services Limited	-	75,603.60
Sri Lanka Insurance	-	139,196.60
Advance Payment- Lockcon AG	1,622,180.56	-
	1,677,665.12	236,249.79

Note-5		
Cash and Cash Equivalents		
Bank of ceylon - A/C no 75463697	1,773,913.40	1,663,842.06
	1,773,913.40	1,663,842.06

Note-6		
Treasury Grant		
Balance at the beginning of the year	217,689,516.41	251,811,034.63
In Flow -2023	76,248,000.00	58,616,000.00
	293,937,516.41	310,427,034.63
Amortisation of Fund 2023	(105,907,669.58)	(92,737,518.22)
Balance at the end of the year	188,029,846.83	217,689,516.41

Note-7**Ministry Grant**

	2023	2022
Balance at the beginning of the year	691,964.51	1,445,090.38
Amortisation of Fund 2023	(691,964.51)	(753,125.87)
Balance at the end of the year	-	691,964.51

Note-8**Accumulated Fund**

Balance at the beginning of the year	8,633,057.43	6,314,053.91
Surplus transferred from statement of financial activities	5,168,343.21	2,319,003.52
Balance at the end of the year	13,801,400.64	8,633,057.43

Note-9**Revaluation Reserve**

Revaluation Reserve	23,502,228.35	2,547,085.96
Revaluation surplus 2023	-	20,955,142.39
Balance at the end of the year	23,502,228.35	23,502,228.35

Note-10**Provision for Gratuity**

Provision at the beginning of the year	2,581,369.53	2,417,357.50
Gratuity payment for the year	(685,155.00)	(299,675.00)
Provision for the year	265,705.47	463,687.03
Provision at the end of the year	2,161,920.00	2,581,369.53

Note-11**Creditors & Retention**

Analytical Instruments	472,915.80	472,915.80
Heyleys Life Science (Pvt)Ltd	-	3,278,500.00
Anti Doping Lab Qatar	1,633,302.00	7,631,250.00
	2,106,217.80	11,382,665.80

Note-12**Accrued Expenses**

Balance at the beginning of the year	140,000.00	-
Postal & Communication Expenses	31,130.09	29,448.06
Electricity & Water charges	466,915.46	179,623.56
Vehicle Rentals	238,000.00	-
Salaries & Wages	17,225.00	16,000.00
OT Expenses	55,173.92	57,757.62

Transport	124,000.00	90,000.00
Security Guard Service	318,107.69	266,328.20
Cleaning & Janitorial Charges	162,800.00	178,000.00
Audit Fees	170,000.00	263,600.00
Anti-Doping Testing	1,443,459.60	119,547.62
Maintenance Expenses- Vehicle	197,350.00	-
Maintenance Expenses- Plant and Machinery	79,453.95	-
Publication and Promotion	2,620.00	11,550.00
Other expenses	4,145.00	-
Research & Development	122,337.18	-
APIT Payable	25,726.26	-
Balance at the end of the year	3,598,444.15	1,211,855.06

Note-13	2023	2022
Other Income		
Anti-Doping Testing Income	2,939,478.10	1,603,417.00
Non-Refundable deposit	15,000.00	8,000.00
Rent Income	72,000.00	78,750.00
Other Income	837,862.00	628,836.52
Foreign exchange gain	1,304,003.11	-
	5,168,343.21	2,319,003.52

Note-14		
Administration Expenses		
Salaries & Wages	13,279,616.26	13,813,220.19
Overtime & Holiday Payments	485,367.83	558,481.76
Employees' Provident Fund	1,214,671.05	1,384,496.03
Employees' Trust Fund	303,667.76	346,124.01
Domestic Travelling & Fuel Allowance	305,582.66	600,000.00
Foreign Travelling Expenses	1,534,535.68	454,948.80
Stationary & Office Requisites	883,017.56	250,089.62
Fuel	1,900,389.30	2,280,751.50
Vehicles Maintenance Expenses	624,110.60	110,724.02
Buildings & Structures Maintenance Expenses	224,945.70	157,960.00
Plant & Machineries Maintenance Expenses	1,648,614.87	2,006,604.43
Transport	1,246,090.00	1,129,937.00
Vehicle Rentals	2,552,309.50	2,401,000.00
Postal & Communication	551,553.65	446,863.28
Electricity & Water	5,033,205.53	2,806,659.86
Anti-Doping Test charges	11,160,508.23	15,958,669.85
Advertising and Promotion	1,368,384.00	905,280.00
Board, AMC & Other meeting allowances	1,202,412.00	877,883.09

Renewal charges	5,965,930.23	5,625,034.46
Audit fee	170,000.00	384,200.00
Marketing & Research Expenses	-	116,380.27
Awareness Programme	-	5,400.00
Capacity Building	1,027,242.00	352,309.00
Depreciation	32,235,542.99	32,926,436.17
Gratuity expense	265,705.47	463,687.03
Cleaning & Janitorial charges	2,015,700.00	2,016,937.50
Security Guard Service	3,586,346.75	2,613,567.90
Other Expenses	167,830.90	80,744.44
Anti Doping Education	489,915.46	325,887.75
Anti Doping Enforcement & Implementation	913,588.00	537,557.00
Research and Development	2,580,291.31	283,119.23
Legal & Enforcement Expenses	274,276.87	557,872.00
Plant, Machinery & Equipment-Rehabilitation	260,929.25	683,317.90
Vehicles-Rehabilitation & Improvement Expenses	445,500.00	28,500.00
Asia/Oceania Region Intergovernmental Ministerial Meeting	10,681,852.68	-
	106,599,634.09	93,490,644.09



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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



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எனது இல. }
My No. }

SYA/C/SLADA/01/23/02

ඔබේ අංකය
உமது இல. }
Your No. }

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திகதி }
Date }

2024 ජූනි 10 දින

The Chairman,

Sri Lanka Anti-Doping Agency (SLADA)

Report of the Auditor General on the Financial Statements of Sri Lanka Anti-Doping Agency for the year ended on 31st December 2023, in terms of section 12 of the National Auditing Act No 19 of 2018

1. Financial Statement

1.1. Opinion

The audit relevant to the financial statements of Sri Lanka Anti-Doping Agency (“Agency”) for the year ended on 31st December 2023 comprising the statement of financial activities, statement of changes in equity, cash flow statement, financial statements related notes, a summary of significant accounting policies and as at 31st December 2023, financial position and other explanatory information, were carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka and Finance Act No. 38 of 1971 and National Auditing Act No 19 of 2018 in conjunction with the Article 30 of the Convention Against Doping In Sports Act No 33 of 2013. This audited report will be submitted to the parliament on time according to the provisions in Article 154 (6).

My opinion is that the financial status as well as financial activities and cash flow which are indicated within the financial statement of Sri Lanka Anti-Doping Agency corresponding to the year ended on 31st of December 2023, complies with the Sri Lanka Public Accounting Standard and is true and fair.

1.2. Basis of Audit Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards, my responsibility under these audit standards is further described in the Auditor’s Responsibility section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

1.3. Other information included in the 2023 Annual Report of the Agency

අංක 306/72, පොල්දූව පාර, මත්තරමුල්ල, ශ්‍රී ලංකාව



+94 11 2 88 70 28 - 34



இல. 306/72, பொல்துவ வீதி, மத்தரமுல்லை, இலங்கை.



+94 11 2 88 72 23



ag@auditorgeneral.gov.lk

No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.



www.naosl.gov.lk

The information is included in the 2023 Annual Report of Sri Lanka Anti-Doping Agency is expected to be submitted to me on the day before the audit report is dated and the information which is not included within the financial report, as well as the audit report relevant to this, is known as other information. The management is responsible for the aforesaid are referred to as other information.

Other information is not covered within the audit opinion relevant to the financial statement and will not be approved or an opinion relevant to that will not be stated by any means.

My responsibility with relevant to the audit related to the financial statement is to go through the aforesaid other information if possible and thereafter consider the quantity-wise disqualification between the other information and the financial or during the audit procedures based on the knowledge gathered by other sources.

When going through the 2023 Annual Report of the agency, if I conclude that there were significant erroneous activities, the factors relevant to rectification of these erroneous activities will be communicated to the Management party. If these erroneous activities are not rectified, they will be indicated within the report which will be presented to the Parliament in terms of section 154(6) of the constitution.

1.3. Management's Responsibility Related to the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Sri Lanka Public Accounting Standards and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraudulent or erroneous activities.

Sri Lanka Anti-Doping Agency's Management is responsibility is to determine the eligibility relevant to the consistency of the organization during the preparation and presentation of the financial statements apart from the management deciding to dissolve the origination or taking necessary action to terminate the operation of the agency when there are no other alternatives, it is the management's responsibility to maintain the accounts based on consistent operation of the agency. And the institute should disclose the relevant accounting standards.

Sri Lanka Anti-Doping Agency's responsibility related to financial reporting activities should be borne by the parties whom the institution is managed.

The institute should maintain books and records of revenue, expenses, assets, and liabilities for preparing monthly, and annual financial statements according to Sub Section 16(1) of the National Auditing Act No 19 of 2018

Auditor's Responsibility Related to the Auditing of Financial Statements

As a whole, my objectives are to obtain a reasonable assurance regarding these financial statements ensuring these statements are free of fraudulent and erroneous activities, and also to issue an audit report with the inclusion of my opinion. Reasonable assurance is a higher level of assurance, however, according to the Sri Lanka Audit Standards, it is always not sufficient enough.

This statement has not been highlighted with any fraudulent or erroneous activities performed by an individual or a group. In order to do that, it will make an impact on the economic decision.

I exercised professional judgment and professional skepticism in the audit as part of the audit in accordance with Sri Lanka Auditing Standards. I further,

- The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements whether due to fraudulent or erroneous activities such as collusion, preparation of forged documents, intentional omission, and omission of internal control.
- In making those risk assessments, the auditor considers internal control relevant to the institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the institution's internal control.
- Further justification of accounting principles and estimations utilized and the eligibility related to the disclosure by the management is evaluated.
- According to the institute's position and incidents, I have observed that it is questionable with relevant to the continuation and sufficient uncertainty appearing in the financial documents. But I will revoke this decision if sufficient evidence has been disclosed in the future.
- Submission of the financial statements, structure, and content including the disclosure has been evaluated and incorporation of incidents and transactions with relevant justification has been evaluated

I have informed the management party regarding the audit findings such as weaknesses of internal control and other variables.

2. Statement of other practices and legal necessities

2.1. According to the National Auditing Act No 19 of 2018 following provisions have been included.

2.1.1. According to section 12(a) of National Auditing Act No 19 of 2018 audit involves performing procedures to obtain audit evidence amount the amounts and disclosures in the financial statements except the basis for audit opinion.

2.1.2. In accordance section 6(1) (b) (iii) No National Audit Act No 19 of 2018 financial statement which was submitted by the institute is similar with the previous year.

2.1.3. In accordance with section 6(1) (b) (iv) No National Audit Act No 19 of 2018 financial statements were submitted by the institute incorporated into the previous year's suggestion made by the auditors.

2.2. Based on practices and a review of the available records, the following observations are made

- 2.2.1. According to section 12(d) a member of the Management Board has a direct or indirect relationship, apart from a general business position, with relevant to an agreement that is related to the agency.
- 2.2.2. According to section 12(e) of National Auditing Act No 19 of 2018 any written law or general regulation which is established by the management of the institute does not comply with each other.
- 2.2.3. According to section 12(f) of National Auditing Act No 19 of 2018 the activities and duties of the institution do not comply with its authority.
- 2.2.4. According to section 12(g) of National Auditing Act No 19 of 2018 the resources of the agency have not been utilized effectively and productively, according to the procurement rules and regulations within the period.

2.3. Other factors

- a) The chemical laboratory equipped with modern technical equipment worth Rs. 86,746,214 in possession of the Sri Lanka Anti-Doping Agency was in a condition suitable for use since November 03, 2022, however the research work was initiated in August 2023. The opportunity to carry out research work was given for only 06 students from 02 universities. Accordingly, necessary action was not taken to reach the objectives of establishing the laboratory by identifying the institutes where there is a requirement.
- b) According to the bank statement, at the end of each day of the reviewed year, the agency had incurred a financial loss of Rs.766, 378 due to keeping an amount of at least Rs. 02 million as idle in a bank current account.



W.P.C. Wickramaratne
Auditor General

Action taken by the Management

Report of the Auditor General on the Financial Statements of Sri Lanka Anti-Doping Agency for the year ended on 31st December 2023, in terms of section 12 of the National Auditing Act No 19 of 2018.

1. Factor :-

The chemical laboratory equipped with modern technical equipment worth Rs. 86,746,214 in possession of the Sri Lanka Anti-Doping Agency was in a condition suitable for use since November 03, 2022, however, the research work was initiated in August 2023. The opportunity to carry out research work was given to only 06 students from 02 universities. Accordingly, necessary action was not taken to reach the objectives of establishing the laboratory by identifying the institutes where there is a requirement.

Management's Comment

The supply of chemicals in the laboratory, the analysis time of the LC-MS/MS equipment, and the maintenance of the equipment are the limiting factors for the research capacity of the laboratory. And since the purpose and scope of different researches are different, it is difficult to present a fixed number of researches in one year. Therefore, the number of analyses that can be done in this research laboratory is about 4 researches per year.

Students in private universities find it difficult to participate in research because LC-MS/MS equipment-based research is expensive. And the financial provisions issued by the government are not enough for such long-term research.

During the year 2023, research activities were initiated, various collaborations were built, chemicals were purchased in the year 2024, and activities were started to generate income by using the research laboratory.

2. Factor :-

According to the bank statement, at the end of each day of the reviewed year, the agency had incurred a financial loss of Rs.766, 378 due to keeping an amount of at least Rs. 02 million as idle in a bank's current account.

Management's Comment

More than Rs.M. 3 is spent every month for recurrent expenses of our institution. As the provisions from the treasury operations department for recurrent expenditure and capital expenditure are often released at the end of the respective month or the beginning of the following month, a significant amount remains at the end of the month. And in that balance, an amount of Rs.M. 3.8 was also included in the income generated by our institution. Therefore, from the year 2024, arrangements have been made to retain sufficient balance for daily needs and invest the remaining money in fixed deposits to earn an interest income.