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 ஊக்கு பதார்த்தப் பயன்பாட்டிற்கெதிரான இலங்கை முகவராண்மை
 Sri Lanka Anti Doping Agency



ඉමිය හා පාසල් ක්‍රීඩා යටිතල පහසුකම් පුළුබ්බ රාජ්‍ය අමාත්‍යාංශය
 கிராமிய மற்றும் பாடசாலை விளையாட்டு உட்கட்டமைப்பு மேம்பாட்டு இராஜாங்க அமைச்சு
 State Ministry of Rural and School Sports Infrastructure Improvement

2020

වාර්ෂික වාර්තාව வருடாந்த அறிக்கை ANNUAL REPORT



ANTI-DOPING



/antidopingagency



/SLAntiDoping



slantidoping.org



Sri Lanka Anti-Doping Agency



Inspiring
 True
 Sport

Sri Lanka Anti-Doping Agency
 363/12, Sugathadasa Stadium (Block D),
 Stadium Parking Road,
 Sirimavo Bandaranaike Mawatha, Colombo 14



Sri Lanka Anti-Doping Agency

**Annual Report
2020**

English



Our Vision

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

Our Mission

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



Message from the Chairman

The year 2021 was a challenging year for all the people around the world regardless of race

or color. Covid 19 pandemic was invading the world rapidly, and it was a major blow for the economy of many states. However, in spite of the obstacles, we as government employees are committed to fulfill our duties and responsibilities with consistency.

We have always committed ourselves to fulfill the assigned duties, to eradicate doping from sports even during this pandemic situation. In order to promote clean, fair and true sport this institution has been providing services for the Sri Lankan citizens, such as conducting dope control tests, conducting awareness programs for the athletes, on ill effects of prohibited substances as well as conducting scientific research on prohibited substances through a sustainable journey.

Even though it is not in the same level as previous years, we have continued to move forward with the dope control testing procedures for athletes, by following the health safety guidelines. Even though most of the sport events were cancelled due to this pandemic condition, we were able to focus on many Out of Competition tests, during this year.

Throughout this challenging year, we are fortunate to provide awareness for the athletes' thorough print and electronic media with the objective of protecting the spirit of sports. Since, it is health wise unsafe to provide awareness by gathering the athletes, the board of management of our institution decided to follow this method. We believe that, the athletes must have gained some sort of awareness through this, and also, we are planning to have open conversations and discussions on eradicating doping from sports in the future using electronic and print media. Apart from this, it is a great achievement for us to be able to translate the Anti-Doping rules, into all three languages and publish it in the government gazette at the beginning of year 2020, which has been delayed due to various reasons. And also, technological wise we have moved a step forward by conducting virtual Board Meetings as well as Webinars on anti-doping through zoom technology.

At the same time, under the patronage of the former Deputy Director General, Health Services Dr. Amal Harsha de Silva, we were able to conduct a special program on anti-doping for the District Sports Medical Officers In-charge (MOIC) under the Ministry of Health and also it is a great achievement to be able to get the contribution of District level Sports Medical Officers In-Charge, for the purpose of eradicating doping from sports. I would like to take this opportunity to express my gratitude to all the

parties those who have contributed in various ways, for this successful journey.

Further, in year 2021 our institution has special plans to be implemented and one of those is to ceremonially open the research unit of Sri Lanka Anti-Doping Agency which has been already established. We believe that this research unit can play a key role in the betterment of the Sri Lankan Sport. Accordingly, I hope that in year 2021, we will continue to expand the services of the institution and I wish all the success to gain all the strength, courage and fortune in making the institution's intentions a success in all aspects through this.

Professor. Arjuna De Silva

Chairman



Message from the Director General

Sri Lanka Anti-Doping Agency has completed seven years since its establishment, which plays a vital role in creating a clean sports culture. Over the past seven years, this institution has contributed for the development of dope free Sri Lankan sports arena, by focusing on several areas. The global pandemic condition has caused a draw back in the sports sector, however our institution has taken steps to conduct dope control tests and awareness programs to protect clean athletes, by taking advantage of the opportunities available. The 2020 Olympic Games were cancelled due to the devastating impact caused by this Covid-19 pandemic.

As usual throughout the year 2020, 106 dope control tests were performed on the urine samples of athletes. The tests were performed as In-Competition and Out-of-Competition tests.

Taking advantage of the opportunities available during this global pandemic situation, 23 awareness programs on prevention and elimination of banned substances were conducted and the number of participants were 965. The main target groups of these awareness programs were athletes, school level athletes, their parents, coaches,

sports enthusiasts and especially the younger generation.

Construction work with relevant to the modern research laboratory of Sri Lanka Anti-Doping Agency was continued throughout the year 2020. The laboratory is equipped with latest equipment and also equipped with Liquid Chromatography Triple Quadrupole Mass Spectrophotometer (LC/MS/MS). It is with great pride that we mention that, this laboratory is one of the most advanced laboratories in the South Asian Region.

Sri Lanka Anti-Doping Agency, with the support Australia, also managed to gain the basic knowledge on intelligence related information gathering with relevant to combat the use of banned substances. It is our expectation to lay a strong foundation for the establishment of an intelligence unit within our institution by the year 2021. Further, awareness programs will also be conducted at village level targeting the athletes across rural areas.

Sri Lanka Anti-Doping Agency is working on the concept “Smart Testing” when conducting dope control tests. With this concept we will be able to carefully monitor the athletes who have undergone dope control tests. We are also focusing on conducting these awareness programs through the most popular Social Media Networks which are

currently available. Our expectation is also to familiarize the use of the Android App (Doctor App) among the Sri Lankan athletes.

At the beginning of the year 2021, research laboratory will be ceremonially opened and modern laboratory researches will be initiated. We would like to express our gratitude to all the parties who contributed for the betterment of our organization throughout year 2021 and wish to be able to provide a great service to promote clean sport in Sri Lanka currently and in future as well.

Dr. Seevali Jayawickreme

Director General

Sri Lanka Anti-Doping Agency

The most prominent place in today's sports sector is provided for clean sports and inborn talent. Sri Lanka Anti-Doping Agency is the one and foremost institution that functions to prevent doping from sports as well as to provide awareness on banned substances, in Sri Lanka.

This institution has been established according to section 3 of the Convention against Doping in Sports Act No 33 of 2013. Currently, Sri Lanka Anti-Doping Agency functions as a statutory board under the Ministry of Sports and Youth Affairs.

The prime objective of Sri Lanka Anti-Doping Agency is to eradicate Prohibited Substances which are banned to be used by the athletes as well as promoting clean sports. We are the only institution in Sri Lanka which functions in this regard. This institution also works in collaboration with other International Anti-Doping Organizations those function to prevent doping from the international sports arena.

Objectives

In terms of Section 11 of the Act, The Objectives of the Agency shall be: -

- (a) To take such measures as required for eradicating Doping in Sports;
- (b) To 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.

Services

The following services are given in order to fulfill the objectives of Sri Lanka Anti -Doping Agency.

- 1 Conducting Doping Control Testing of International, National and School Level Players.
- 2 Taking Disciplinary Actions against the Players who have been found positive for Prohibited Substances and Prohibited Methods.
- 3 Enlightening the Players, Trainers, Coaches, School Children and Parents on the usage and ill effects of Prohibited Substances and Prohibited Methods.
- 4 Conducting Island wide Seminars and Awareness Programs on the importance of Anti-Doping, its ill effects of Doping and Doping Control Testing so as to improve their knowledge on it with the aid of the UNESCO fund.
- 5 Taking necessary action to include a session on Anti - Doping in the school curriculum with the purpose of educating the school children

Board of Directors



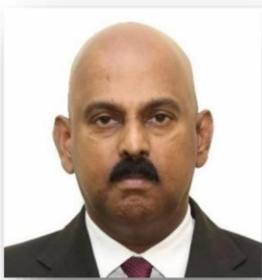
Professor. Arjuna de Silva
Chairman



Professor. Lal Jayakody
Member



Professor. Ravindra Fernando
Member



Mr. W. A. Kulasuriya
Member



Dr. Lal Ekanayaka
Member



Mr. Sajith Jayalal
Member



Mr. S. I. M. Rosa
Member



Dr. Anver Hamdani
Member



Dr. Nihal Munasinghe
Member



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

Staff Members of 2020



Dr. Seevali Jayawickreme
Director General



Dr. S.P.P. De Alwis
Director (Education & Testing)



Mrs. J.M.J.J. Jayasundara
Board Secretary / Legal Officer



Mr. H.M.C.G. Dayarathna
Accountant



Mrs. P.N. Fernando
Research Officer



Mrs. A.S.A.D. Pigera
Research Officer



Mrs. S.A.N. Rashani
Research Officer



Mr. G. Nishan Fernando
Administrative Officer



Mrs. Y.A.U. Medhavi
IT Officer



Ms. K.R. Kanagasabapathy
Translator



Mrs. D.K.J. Chathurika
Development Officer



Ms.M.G.T.D.Senarathne
Management Assistant



Mr.M.G.S.I.Karunathilake
Management Assistant



Ms.N.G.S.H.Wijerathne
Management Assistant



Mr.A.G.P.D.Thilakarathne
Management Assistant



Mr.A.G.L.K.S.Gunawardhana
Office Aide



Mr.M.D.R.D.Jayaweera
Office Aide



Mr. A.I.R.Senarathne
Driver

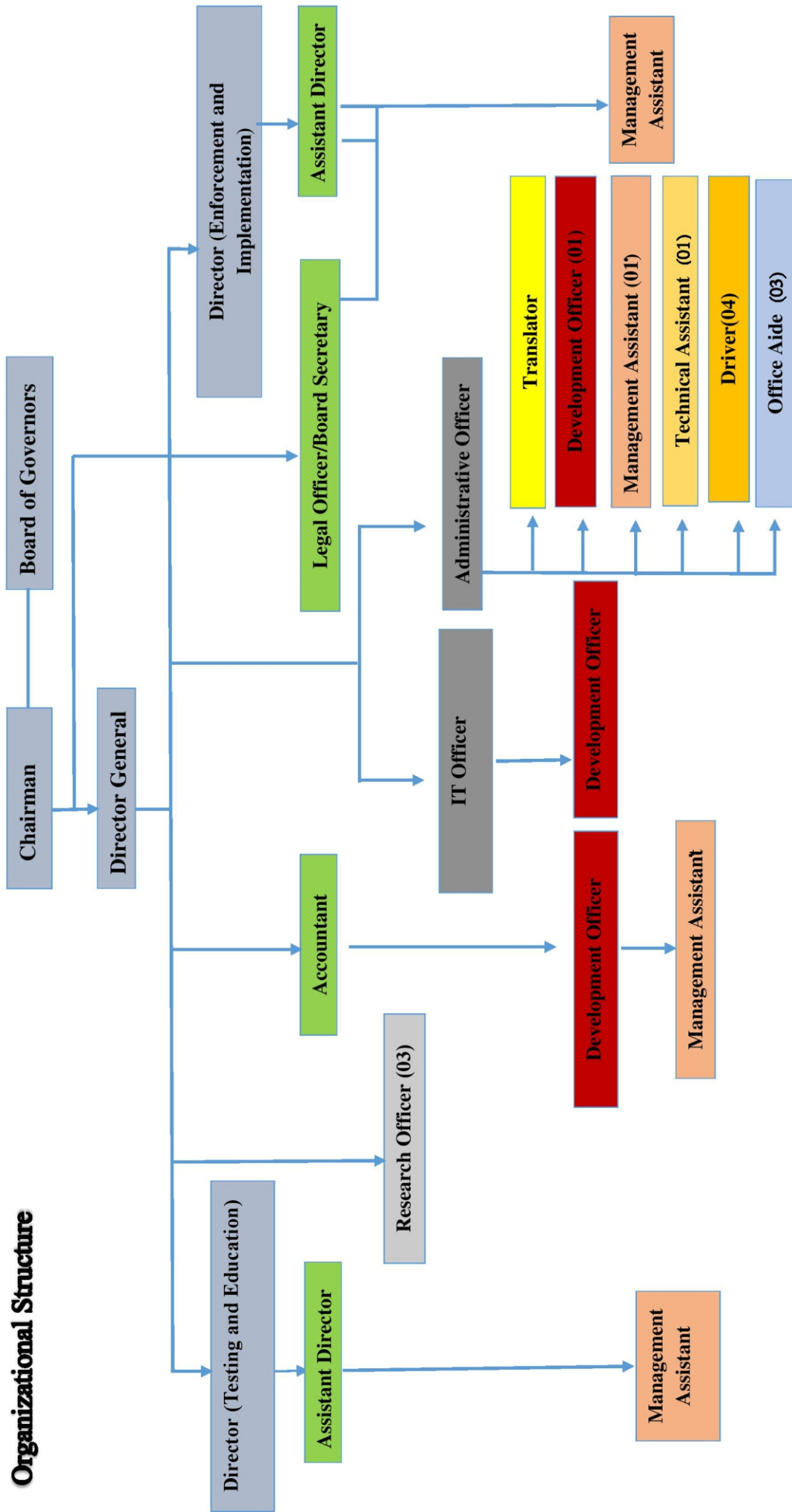


Mr.K.M.L.Wawethenna
Driver



Mr.K.P.C.Premarathne
Driver

Organizational Structure



- HM
- MM 1.1
- AR-1
- JM
- MA-4
- MA-3
- MA1-1
- MA 2-1
- PL-3
- PL-1

Cadre Information

The Department of Management Services has approved a 28 membered cadre for Sri Lanka Anti-Doping Agency. The following table indicates the staff members of Sri Lanka Anti-Doping Agency as in 2020/12/31.

	Designation	Salary Scale	Number of Posts	Current Number of Staff	Number of Vacancies
01.	Director General	HM 2-1	1	1	
02.	Director	HM 1-1	2		2
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	3	
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	1	2
11.	Management Assistant	MA 1-1	4	4	
12.	Technical Assistant	MA 2-1	1		1
13.	Driver	PL 3	4	3	1
14.	Office Aide	PL 1	3	2	1
Total			28	19	9

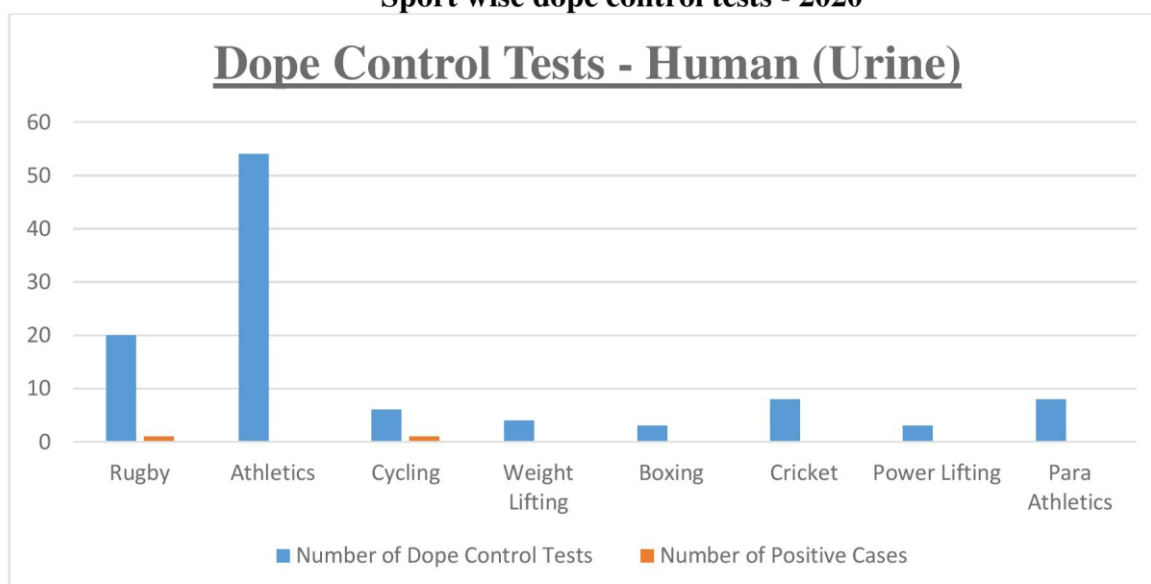
Dope Control Tests

The Following table indicates the list of dope control tests conducted by Sri Lanka Anti-Doping Agency with the objective of promoting clean sport and protecting clean athletes during the period 2020

Dope Control Tests - Human (Urine)

No	Sport	No of Dope Control Tests	No of positive cases
1.	Rugby	20	01
2.	Athletics	54	-
3.	Cycling	06	01
4.	Weight Lifting	04	-
5.	Boxing	03	-
6.	Cricket	08	-
7.	Power Lifting	03	-
8.	Para Athletics	08	-
	Total	106	02

Sport wise dope control tests - 2020



Awareness Programs

Awareness Programs conducted on Prohibited Substances from January to December 2020 are as follows

Date	Venue	Target group	Participants
09.01.2020	Kandy Sports Club - Nittawela	Rugby players	32
10.01.2020	Institute of Sports Medicine	Athletics Junior Pool	55
07.02.2020	Sabaragamuwa University	Sabaragamuwa University Students	131
11.02.2020	Sri Lanka Anti-Doping Agency board room	Billiards and Snooker Players	8
13.02.2020	Sri Lanka Anti-Doping Agency board room	National Netball Team	20
14.02.2020	Sri Lanka Anti-Doping Agency board room	Masseurs	60
08.06.2020	Virtual Lecture	Colombo University Students	25
08.07.2020	Hostel- Torrington	Weight Lifting Athletes	6
15.07.2020	Hostel- Torrington	Wushu Athletes	10
22.07.2020	Hostel- Torrington	Wushu Athletes	8
04.08.2020	Keththarama Ground	Cricketers	27
06.08.2020	Keththarama Ground	Cricketers	6
13.08.2020	Sri Lanka Anti-Doping Agency board room	Medical Students - Colombo Medical Council	7
19.08.2020	Air Force Camp	Air Force Sports Unit	168
26.08.2020	Sri Lanka Anti-Doping Agency Auditorium	Sports Physicians of Ministry of Health	18
04.09.2020.	Institute of Sports Medicine	Athletics - Elite Pool 2020	13
16.09.2020	Institute of Sports Medicine	Physiotherapists	5
24.09.2020	Hockey Turf indoor Stadium	Athletics Coaches	16
28.09.2020	Institute of Sports Medicine	Sri Lanka Army Athletes - long distance	11
03.10.2020	Sri Lanka Anti-Doping Agency board room	Sports Medicine Diploma Holders	13
14.11.2020	Virtual Lecture	Nutrition Association	240
20.11.2020	Virtual Lecture	Jayawardhanapura University Students	46
25,26,27 and 28.12.2020	Sugathadasa National Sports Complex Authority Outdoor Stadium	Outreach Programme at the 98 th Athletics Championship	40
	Total	23	965



Awareness program for Billiards & Snooker Players



Awareness program in Sabaragamuwa University



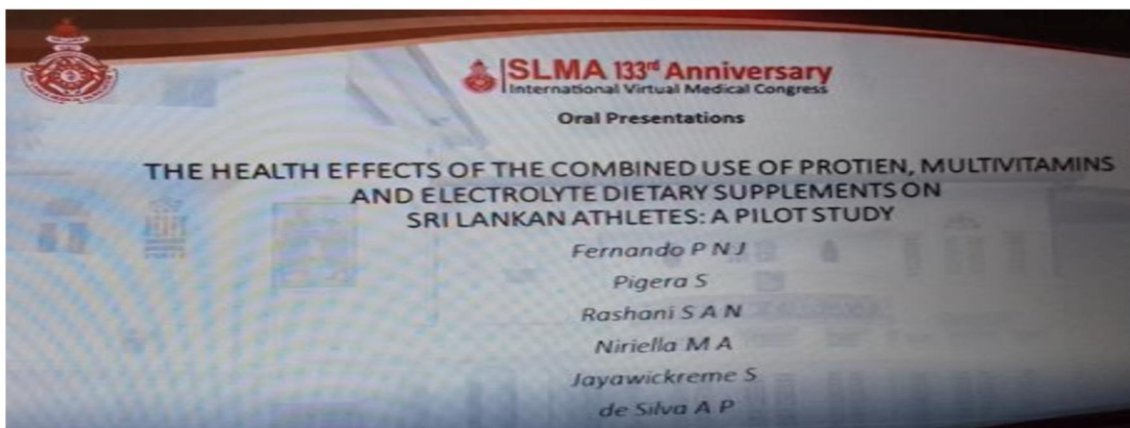
Kandy Rugby Team at Kandy sports club



Awareness program for ISM Junior Athletic pool

Research Unit

- 1) Publication of research findings on the health effects of dietary supplements on Sri Lankan athletes at the 133rd Annual International Medical Conference of the Sri Lanka Medical Association.
- 2) Completion of research papers with relevant to the two research projects conducted to find the presence of prohibited substances in “Arishta” and use of dietary supplements and knowledge of national level athletes.
- 3) Initiation of three new researches in terms of three disciplines such as anti-doping rule violations in Sri Lanka, identification of biological samples that can be used for doping tests and evaluation of anti-doping awareness programs conducted by Sri Lanka Anti-Doping Agency and dietary supplements of Sri Lankan University athletes
- 4) Purchase of basic laboratory and high-tech equipment such as liquid mass spectroscopy required to set up the research laboratory at the Sri Lanka Anti-Doping Agency and completion of their installation in the laboratory.



Information Technology Division

1. Guiding the athletes to update their ADAMS whereabouts details over the phone.
2. Submission of weekly updated report to the Ministry (During the work from home period).
3. Providing guidance to use the software which is required communicate and work in terms of the circular
4. "Writing an article on "DR app" and publishing the article in the National Olympic Committee. Article on "Good Sport Bulletin Issue – XII" Drug Reference app



5. Checking the test results on ADAMS with relevant to the latest samples which have been sent to the Qatar lab.
6. Preparation of official reports based on the requirements.
7. Organizing the official staff meeting via Jitsi app based on the requirement
8. Preparation of new proposal for SLADA on new strategy -Anti-Doping Education- the Athlete Learning Gateway on Anti-Doping (ALG on Anti-Doping).
9. Preparation of designs to provide awareness for the SLADA Staff on Covid-19.

10. Introducing a You Tube Channel for SLADA and uploading videos.
11. Updating the official website of the institution with new information

STOP THE SPREAD OF GERMS

SYMPTOMS


Cough


Diarrhea


Fever


Muscle aches


Shortness of breath


Headache


Sore throat


Unexplained loss of taste or smell

PREVENTION


Wear Mask


Clean and disinfect surfaces and objects that people frequently touch.


Wash Hands


Cough or sneeze into a tissue or flexed elbow, then throw the tissue in the trash.

PLEASE


Avoid gathering when you are ill


Avoid personal contact


Avoid touching eyes, nose and mouth

Help prevent the spread of respiratory diseases



Information on Corona Virus Infection

Medical and other advice regarding Covid-19.

Suwasariya ambulance facilities in case of an emergency

Presidential Task Force States for General Public

0710107107

0113071073

1990

1999

117

World Health Organization www.who.int/

Epidemiology Unit - Ministry of Health GOAL www.epid.gov.lk/web/

Quarantine Unit - Ministry of Health GOAL www.quarantine.health.gov.lk/

Center for Disease Control & Prevention www.cdc.gov/

Department of Government Information www.dgi.gov.lk/



Legal

1. Conducting disciplinary inquiries against all the athletes who have become positive for Prohibited Substances and providing the final decisions with relevant to those inquiries within 2020 and later part of 2020.
2. Conducting 3 or more rounds of inquiries to give clear final decisions in terms of the appeal hearings. Planning for oral and written submissions and obtaining the necessary legal assistance in each of these cases.
3. Obtaining the approval of the Attorney General for the Anti-Doping rules and publishing it in the Government Gazette in all three languages.
4. Participated in several Webinars related to the new anti-doping rules for the year 2021.
5. Conducted a special investigation for the first time in collaboration with the Police Narcotics Bureau, based on the information provided by an athlete.
6. Conducting board meetings through a new dimension by using online technology apart from the conventional methodology. (via Jitsi Meet Application)

Targets and Objectives for year 2021

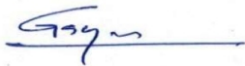
1. Extending the memorandum of understanding with CBL (Ceylon Biscuits Limited) and making certain changes to the terms of the agreement.
2. Providing awareness for the Disciplinary and Appeal Panel members regarding the Anti-Doping Rules with relevant to year 2021.
3. Appointment of three new members for the Appeals Panel by the Hon.Minister in charge.
4. Establishment of an Intelligence and Investigations unit and conducting investigations on anti-doping rule violations through that unit.
5. Translation of the Anti-Doping Rules for the year 2021 through the Department of Legal Draftsman and publication of those Anti-Doping Rules in the Government Gazette in all three languages.
6. Completion and publication of the three new research initiated in year 2020.
7. Publication of the complete research articles in journals with relevant to the two research projects, conducted to find whether there are any banned substances contained in “Arishta” and to find out the supplement usage and knowledge on supplements among the Sri Lankan National level athletes.
8. Initiation of research on prohibited substances in the research laboratory of Sri Lanka Anti-Doping Agency.
9. Completion of performance test and training program on liquid mass spectrometer which has been purchased for the laboratory use.
10. Expanding the research space in Sri Lanka by allowing other Government Institutions including state universities in the country to utilize this laboratory.
11. Designing of the DR App for iOS
12. Anti-Doping Education as part of the Athlete Learning Gateway on Anti-Doping (ALG on Anti-Doping) awareness program, this system will be built to test the knowledge of athletes and issue a certificate based on their level of learning.
13. Creation of institutional You Tube videos.

SRI LANKA ANTI DOPING AGENCY (SLADA)
STATEMENT OF FINANCIAL POSITION

Page 01

Balance As at	Note	31st December 2020	31st December 2019
(In Sri Lankan Rupees)			
ASSETS			
Non Current Assets			
Property, Plant and Equipment	1	225,864,722.09	208,530,974.49
Capital Working in Progress	2	60,211,400.00	65,268,791.03
		286,076,122.09	273,799,765.52
Current Assets			
Stock	3	1,805,639.63	2,018,589.00
Receivables	4	691,040.00	-
Cash & Cash Equivalents	5	2,166,789.93	2,933,415.77
		4,663,469.56	4,952,004.77
Total Assets		290,739,591.65	278,751,770.29
EQUITY AND LIABILITIES			
Financed by :			
Treasury Grant	6	266,332,759.39	266,081,050.16
Other Grant	7	2,198,212.88	2,951,335.38
Accumulated fund	8.1	4,465,033.91	1,537,638.00
Revaluation Reserve	8.2	2,547,085.96	-
		275,543,092.14	270,570,023.54
Current Liabilities			
Retained Amount	9	12,300,559.94	5,673,632.20
Accrued Expenses	10	1,194,630.66	764,928.17
Refundable deposit		85,000.00	35,000.00
Provision for gratuity	11	1,616,308.91	1,708,186.38
		15,196,499.51	8,181,746.75
		290,739,591.65	278,751,770.29

I prepared these Financial Statements are in compliance with the required Sri Lanka Public Sector Accounting Standards



.....
H.M.C.G. Dayarathne
Accountant

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



.....
Dr Seevali Jayawickreme
Director General



.....
Prof. Arjuna De Silva
Chairman

SRI LANKA ANTI DOPING AGENCY (SLADA)
STATEMENT OF FINANCIAL PERFORMANCE

Page 02

For the Year Ended 31 December	Note	2020	2019
(In Sri Lankan Rupees)			
Treasury Grant	6	56,459,290.77	54,583,909.71
Ministry Grant	7.4	753,122.50	625,975.00
Other income	12	2,927,395.91	717,811.00
Total Income		<u>60,139,809.18</u>	<u>55,927,695.71</u>
Administration expenses	13	(57,212,413.27)	(55,209,884.71)
Net surplus/(deficit)		<u><u>2,927,395.91</u></u>	<u><u>717,811.00</u></u>

SRI LANKA ANTI DOPING AGENCY
CASH FLOW STATEMENT

Page 03

For the Year Ended 31 December	Note	2020	2019
(In Sri Lankan Rupees)			
Cash flows from Operation activities			
Net surplus		2,927,395.91	717,811.00
Adjustments for			
Depreciation		17,022,491.22	12,355,333.58
Provision for Treasury grant	6	(56,459,290.77)	(54,583,909.71)
		(36,509,403.64)	(41,510,765.13)
Changes In Working Capital			
(Increase) / Decrease Stock		212,949.37	(907,749.14)
(Increase) / Decrease Testing Receivables		(691,040.00)	-
Increase / (Decrease) Refundable Deposit		50,000.00	-
Increase / (Decrease) Gratuity Provision	11	(91,877.47)	270,191.10
Increase / (Decrease) Retention		6,626,927.74	(1,719,067.93)
Increase / (Decrease) Payable		-	-
Increase / (Decrease) Accrued Expenses		429,702.49	237,353.95
		6,536,662.13	(2,119,272.02)
Net cash for Operationals activities		(29,972,741.51)	(43,630,037.15)
Cash flows from investment activities			
Purchase of property , plant & equipment		(31,809,152.86)	(215,474,281.75)
Capital Working in Progress		5,057,391.03	123,871,618.07
Treasury Grant Settlement		(15,000,000.00)	-
		(41,751,761.83)	(91,602,663.68)
Cash flows Obtained from Financial activities			
Treasury Grant		71,711,000.00	137,596,917.00
Secretary-Ministry of Sports		(753,122.50)	(625,975.00)
		70,957,877.50	136,970,942.00
Net cash in flow from/(used in) operation during the year		(766,625.84)	1,738,241.17
Cash and cash equivalents at the beginning of the year		2,933,415.77	1,195,174.60
Cash and cash equivalents at the end of the year		2,166,789.93	2,933,415.77

SRI LANKA ANTI DOPING AGENCY
STATEMENT OF CHANGES IN EQUITY
For the Year Ended 31 December

Page 04

(Expressed In Sri Lankan Rupees)

	Revaluation Reserve Rs	Accumulated Profit Rs	Total Rs
Balance as at 01st January 2015	-	110,540.00	110,540.00
Net profit for the year	-	94,999.91	94,999.91
Balance as at 31st December 2015	-	205,539.91	205,539.91
Net profit for the year	-	155,063.00	155,063.00
Balance as at 31st December 2016	-	360,602.91	360,602.91
Net Profit for the year	-	29,800.00	29,800.00
Balance as at 31st December 2017	-	390,402.91	390,402.91
Net Profit for the year	-	429,424.00	429,424.00
Balance as at 31st December 2018	-	819,826.91	819,826.91
Net Profit for the year	-	717,811.00	717,811.00
Balance as at 31st December 2019	-	1,537,637.91	1,537,637.91
Net Profit 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	2,547,085.96	4,465,033.82	7,012,119.78

SRI LANKA ANTI DOPING AGENCY
NOTE TO THE FINANCIAL STATEMENT

For the Year Ended 31 December 2020

1. REPORTING ENTITY

1.1 General

Sri Lanka Anti-Doping Agency 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 identified 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 and Other Equipment by professionally qualified persons using once in every four years. The valuation surplus is recognized on the net carrying value of the asset and it transferred to a revaluation reserve after resulting 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
- Horse Urine Sample Kits
- Human Blood Sample Kits
- Stationeries

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.

Contribution 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 Gratuity Payment Act No. 12 of 1983. Every year half (1/2) of the Gross salaries for all staff end of the December every year.

However, the payments are made only to employees who have completed a service of five continuous years subsequent to 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 and are recovered by the officers and employees who are entitled for 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 Other Grants

Other 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 charged in the Income statement as other income. Such as

- Ministry Grant

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

For the Year Ended 31 December 2020

Note-1

PROPERTY, PLANT & EQUIPMENT

(In Sri Lankan Rupees)

Cost/ Revalued	Balance as at 01.01.2020	Additions during the year	Revaluation Adjustment	Balance as at 31st December 2020
Building & Structure	212,942,054.30	3,736,768.65	-	216,678,822.95
Furniture	873,436.35	-	-	873,436.35
Computer and Equipment	3,087,537.00	71,370.00	1,903,057.00	1,255,850.00
Other Equipment	2,657,312.00	148,685.66	476,347.66	2,329,650.00
Motor Vehicle-WPLW-0353	6,024,980.00	-	-	6,024,980.00
Research Equipments	179,928.00	10,975,914.25	-	11,155,842.25
Laboratory Furniture	-	16,876,414.30	-	16,876,414.30
	225,765,247.65	31,809,152.86	2,379,404.66	255,194,995.85

Accumulated Depreciation	Balance as at 01.01.2020	Additions during the year	Revaluation Adjustment	Balance as at 31st December 2020
Building & Structure	10,647,102.72	10,833,941.15	-	21,481,043.86
Furniture	352,776.36	165,952.92	-	518,729.28
Computer and Equipment	2,893,260.50	138,835.00	3,032,095.50	-
Other Equipment	1,240,357.45	654,037.67	1,894,395.12	-
Motor Vehicle-WPLW-0353	2,010,812.13	753,122.50	-	2,763,934.63
Equipping Research Unit	89,964.00	2,788,960.56	-	2,878,924.56
Laboratory Furniture	-	1,687,641.43	-	1,687,641.43
	17,234,273.16	17,022,491.22	4,926,490.62	29,330,273.76

Written Down Value as at 31/12/2020	208,530,974.49	14,786,661.65	(2,547,085.96)	225,864,722.09
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Note-2

(In Sri Lankan Rupees)

Capital Working in Progress

	2020	2019
Research Equipments	60,211,400.00	50,932,900.00
Laboratory Furniture	-	14,335,891.03
	60,211,400.00	65,268,791.03

Capital Working Progress represents the expenses incurred on construction of the research unit furniture ,purchased of LC-MS/MS Machine. When the research unit will function fully that the expenditure converted as assets in the account

Note-3**STOCK**

Closing Stock- Human Sample Kits	1,054,576.13	1,664,253.00
Closing Stock- Horse Sample Kits	115,710.00	121,800.00
Closing Stock-Blood Sample Kits	-	232,536.00
Closing Stock-Stationery	635,353.50	-
	1,805,639.63	2,018,589.00

Note-4**10.RECEIVABLES**

Testing Income-Sri Lanka Cricket	691,040.00	-
	691,040.00	-

Note-5**CASH AND CASH EQUIVALENTS**

Bank of ceylon - A/C no 75463697	2,166,789.93	2,933,415.77
	2,166,789.93	2,933,415.77

Note-6**TREASURY GRANT**

Balance as at 01.01.2020	266,081,050.16	183,068,042.87
In Flow -2020	71,711,000.00	137,596,917.00
Amortisation of Fund 2020	(56,459,290.77)	(54,583,909.71)
Settlement to Treasury	(15,000,000.00)	-
Balance as at 31.12.2020	266,332,759.39	266,081,050.16

Note-7**7. OTHER GRANT****7.4 Ministry Grant**

Balance as at 01.01.2020	2,951,335.38	3,577,310.38
Amortisation of Fund 2020	(753,122.50)	(625,975.00)
Balance as at 31.12.2020	2,198,212.88	2,951,335.38

7.5 Summary of fund

Balance as at 01.01.2020	2,951,335.38	3,577,310.38
Amortisation of Fund 2020	(753,122.50)	(625,975.00)
Balance as at 31.12.2020	2,198,212.88	2,951,335.38

Note-8

8.1 ACCUMULATED FUND

Balance at the beginning of the year	1,537,638.00	819,827.00
Surplus transferred from statement of financial activities	2,927,395.91	717,811.00
Balance at the end of the year	4,465,033.91	1,537,638.00

8.2 Revaluation Reserve

Revaluation Reserve	2,547,085.96	-
Balance at the end of the year	2,547,085.96	-

Note-9

Retained Account

George Steuart Engineering (PVT)Ltd	2,549,144.14	5,098,288.28
Analytical Instruments	472,915.80	575,343.92
Heyleys Life Science (Pvt)ltd	9,278,500.00	-
	12,300,559.94	5,673,632.20

Note-10

Accrued Expenses

Postal & Communication Expenses	83,003.78	28,789.76
Electricity & Water charges	170,091.90	132,734.40
Lease Rental for Operating Lease payment	216,000.00	216,000.00
Salaries & Wages	5,000.00	8,000.00
OT Expenses	74,798.55	25,946.21
Transport	151,220.00	-
Advertisement & Promotion	-	1,340.00
Security Guard Service	190,814.00	166,185.00
Cleaning & Janitorial Charges	23,147.73	185,932.80
Audit Fees	117,600.00	-
Anti-Doping Test	162,954.70	-
	1,194,630.66	764,928.17

Note-11

PROVISION FOR GRATUITY

Provision at the beginning of the year	1,708,186.38	1,437,995.39
Gratuity payment for the year	(103,337.50)	-
Provision for the year	11,460.03	270,190.99
Provision at the end of the year	1,616,308.91	1,708,186.38

Note-12**OTHER INCOME**

Anti Doping Testing Income	2,738,253.71	667,811.00
Non Refundable deposit	19,000.00	50,000.00
Rent Income	67,500.00	-
Other Income	102,642.20	-
	2,927,395.91	717,811.00

Note-13**ADMINISTRATION EXPENSES**

Salaries & Wages	10,470,508.38	10,334,921.57
Allowance to the Chairman	409,913.79	412,500.00
Overtime & Holiday Payments	442,697.25	493,966.00
Employees' Provident Fund	1,223,474.93	1,202,143.73
Employees' Trust Fund	305,868.73	301,751.28
Domestic Travelling & Fuel Allowance	600,000.00	695,000.00
Foreign Travelling Expenses	21,860.00	1,116,591.64
Stationary & Office Requisites	(207,694.49)	451,227.17
Fuel	821,863.00	845,824.00
Vehicles Maintenance Expenses	195,112.21	708,193.78
Buildings & Structures Maintenance Expenses	357,918.00	112,878.28
Plant & Machinerics Maintenance Expenses	637,902.28	218,387.48
Transport	1,115,445.00	1,131,975.50
Lease rental for Operating Lease Payments	2,592,000.00	2,746,000.00
Postal & Communication	907,068.69	670,032.53
Electricity & Water	1,802,086.45	1,816,335.67
Anti-Doping Test charges 13.1	11,521,640.07	9,482,020.40
Advertiseing and Promotion	982,448.00	1,344,760.38
Training and Meeting Expenditure	679,034.00	1,692,122.47
Renuwal charge WADA,iNADO	304,688.80	2,362,123.51
Audit fee	512,880.00	-
Marketing & Reseach Expenses	464,780.92	71,270.00
Awareness Programme	510,541.36	45,617.00
Capacity Building	91,350.00	603,023.00
Depreciation	17,022,491.22	12,355,333.58
Gratuity expense	11,460.03	270,190.99
Cleaning & Janitorial charges	1,334,770.65	2,025,854.75
Security Guard Service	2,080,304.00	1,699,840.00
	57,212,413.27	55,209,884.71



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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



Translated version - English

**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, 2020 in terms of section 12 of the National Auditing Act No 19 of 2018.

1. Financial Statement

1.1 Audit Opinion

The audit of financial statements of Sri Lanka Anti-Doping Agency for the year ended on 31st December, 2020 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, 2019 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 2020, complies with the Sri Lanka Public Accounting Standard and is Accurate.

1.2 Fundamental 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 included in the 2020 Annual Report of Sri Lanka Anti-Doping Agency

Information which are included within the 2020 Annual Report of Sri Lanka Anti-Doping Agency which is expected to be submitted to me on the day after the audit report is dated, and the information which are not included within the financial report as well as the audit report with relevant to that are known as other information. The management is responsible for the aforesaid other information.

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

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 2020 Annual Report of the agency, If I conclude that there significant erroneous activities, the factors with 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.

1.4. 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 with 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 on the basis of 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 by.

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

1.5. 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 that, it will make an impact on the economic decision.

- The procedures selected depending on the auditor's judgement 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 the forged documents, intentional omission and omission of internal control.
- In making those risk assessment ,the auditor considers internal control relevant to the institution's preparation and fair presentation of the financial statements in

order to design audit procedure 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.

02. 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 the section 12(a) 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 218 Financial statements which was submitted by the institute is similar with previous year

2.1.3. In accordance section 6(1) (b) (iv) No National Audit Act No 19 of 218 Financial statements which was submitted by the institute is incorporated to the previous year suggestion made by the auditors

2.2. Basis of practices and review of the available records, the following observations are made

2.2.1. According to the 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 which is related to the agency.

2.2.2. According to the section 12(e) National Auditing Act No 19 of 2018 any written law or general regulation which is established by management of the institute does not comply with each other.

Rules and Regulations/reference for command

Financial Regulation 371(2)

Observation

The Sub-Imprest should be settled by the relevant staff officer immediately after the completion of the purpose for which it is granted. The total amount of Sub-Imprests provided by the institution on 09 such occasions was Rs.237,400, however it was observed that the settlement period with relevant to the Sub-Imprest was delayed from 34 to 75 days.

2.2.3. According to the section 12(f) National Auditing Act No 19 of 2018 the activities and duties of the institution does not comply with its authority.

2.2.4. According to the section 12(g) National Auditing Act No 19 of 2018 the resource of the agency has not been utilized effectively and productively, according to the procurement rules and regulations within the time period.

03. Other audit observations

a) The progress of increasing the number of dope control tests, conducting dope control tests by covering most number of sport disciplines and increasing the number of awareness programs on ill effects of prohibited substances is from 0 percentage to 49 percentage and the progress with relevant to conducting research on identifying prohibited substances which are contained in traditional food and drink as well as medicines and updating information is from 75 to 100 percent.

b) The approved cadre of the agency as on 31st of December 2020 was 28, the filled cadre is 19 and the remaining vacancies are 09. 04 vacancies with relevant to two Director Posts as well as two Assistant Director Posts corresponding to the 02 divisions which are Education and Testing as well as Implementation and Enforcement were vacant since year 2014 and it observed that these remaining vacancies can create an impact on the performance of the institution.

c) The capital work in progress was stated as Rs.60, 211,400 with relevant to financial statement of the year of review, and the laboratory equipment were scheduled to be installed by 05th of April 2020. The laboratory equipment were provided to the agency by 15th of April 2020. Necessary steps were taken to draft letters during various circumstances, and to conduct virtual meetings and training programs to get the assistance of the experts in the field in order schedule training sessions with relevant to operation of the laboratory equipment as well as experimental methodologies. However due to in completion of the training program it was impossible to use the equipment even by 16th of November 2021.

W.P.C.Wickramarathne

Auditors General