

**THE GOVERNMENT OF THE DEMOCRATIC
SOCIALIST REPUBLIC OF
SRI LANKA**



**Report on Financial Performance of the Government
Upto 02nd Quarter Ending 30th June 2026**

**DEPARTMENT OF STATE ACCOUNTS
GENERAL TREASURY
COLOMBO-01**

Annexure I

Report on Financial Performance of the Government
Upto 02nd Quarter Ending 30th June 2026

		Up to June		
	Note	Actual 2026 Rs.	Actual 2025 Rs.	Change %
REVENUE				
Tax Revenue		2,681,949,875,754	2,148,468,241,214	24.83
Income Tax (Corporate & Non - Corporate)	1	611,942,889,160	525,581,165,455	16.43
Taxes on Domestic Goods & Services	2	1,700,906,859,171	1,328,334,521,157	28.05
Taxes on International Trade	3	369,100,127,423	294,552,554,602	25.31
Non Tax Revenue & Others	4	255,059,488,246	179,553,109,788	42.05
Capital Revenue	5	16,776,846,870	11,408,258,699	47.06
Grants	6	1,813,211,097	3,385,120,025	(46.44)
Total Revenue		2,955,599,421,968	2,342,814,729,727	26.16
EXPENDITURE				
Salaries, Wages and Other Employment Benefits	7	419,356,779,776	380,550,933,109	10.20
Other Goods & Services	8	216,684,807,780	186,649,040,313	16.09
Subsidies, Grants and Transfers	9	810,688,053,438	687,648,424,728	17.89
Interest Payments and Discounts	10	1,234,579,753,927	1,264,591,087,825	(2.37)
Other Recurrent Expenditure	11	31,811,178	601,488,365	(94.71)
Total Recurrent Expenditure (a)		2,681,341,206,098	2,520,040,974,340	6.40
Capital Expenditure	12	280,071,475,126	228,064,152,228	22.80
Public Debt Repayments	13	1,149,751,173,427	718,552,939,548	60.01
Total Capital Expenditure including Public Debt Repayment (b)		1,429,822,648,553	946,617,091,776	51.05
Total Expenditure (a+b)		4,111,163,854,651	3,466,658,066,116	18.59

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to June	
		2026 Rs.	2025 Rs.
<u>NOTE - 1</u>	<u>CORPORATE & NON- CORPORATE TAX</u>		
1004.01.01	Income Tax	153,499,869,434	127,444,122,025
1004.01.02	Dividend Tax	4,294,825	8,997,440
1004.01.03	Remittance Tax	291,862,666	257,216,626
1004.01.00	Total Corporate Tax (a)	153,796,026,924	127,710,336,090
1004.02.01	PAYE	74,545,975,317	76,566,758,624
1004.02.99	Other	315,810,266,864	265,688,177,755
1004.03.00	Withholding Tax	65,072,334,603	52,103,515,324
1004.03.01	On Interest	25,250,729,833	16,557,200,792
1004.03.99	On Fees & Other	39,821,604,770	35,546,314,532
1004.04.00	Economic Service Charge	5,775,779	11,969,457
1004.04.01	Domestic	5,773,835	11,969,457
1004.04.02	Imports	1,944	-
1004.05.00	Capital Gain Tax	2,712,509,673	3,498,948,517
1004.06.00	Tax on Voluntary Disclosure		1,459,688
1004.02.00	Total Non-Corporate Tax (b)	458,146,862,236	397,870,829,365
	Total Corporate & Non- Corporate Tax (a+b)	611,942,889,160	525,581,165,455
<u>NOTE - 2</u>	<u>TAXES ON DOMESTIC GOODS & SERVICES</u>		
1002.01.00	Value Added Tax	963,516,001,938	787,622,746,011
1002.01.01	Financial Services	59,322,111,026	77,729,090,585

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to June	
		2026 Rs.	2025 Rs.
1002.01.02	Other Services	192,605,020,463	135,857,228,347
1002.01.03	Manufacturing	43,237,642,834	86,597,655,004
1002.01.04	Imports	507,887,561,105	354,389,186,099
1002.01.00	Value Added Tax (Unclassified)	160,463,666,510	* 133,049,585,976
1002.02.00	Goods and Services Tax	-	-
1002.02.03	Imports	-	-
1002.03.00	National Security Levy	-	-
1002.03.01	Services	-	-
1002.04.00	Excise (Ordinance) Duty	137,519,655,026	108,239,649,349
1002.04.01	Liquor	137,519,655,026	108,239,649,349
1002.05.00	Excise (Special Provisions) Duty	424,185,315,128	290,287,934,060
1002.05.01	Cigarettes	56,742,114,870	43,391,646,160
1002.05.02	Liquor	1,410	3,675
1002.05.03	Petroleum Products	95,697,117,867	111,989,796,094
1002.05.04	Motor Vehicles	266,360,295,009	129,146,292,208
1002.05.99	Other	5,385,785,973	5,760,195,923
1002.06.00	Tobacco Tax	978,956,891	631,163,118
1002.07.00	Stamp Duty	2,132,316,798	1,841,570,390
1002.09.00	Turnover Tax	281,809	8,320,274
1002.10.00	Social Responsibility Levy	2,152	-
1002.11.00	Telecommunication Levy	6,621,263,600	8,008,997,784
1002.12.00	Nation Building Tax	27,772,454	437,352,674
1002.12.01	Services	25,478,367	31,238,983

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to June	
		2026 Rs.	2025 Rs.
1002.12.02	Manufacturing	523,459	928,183
1002.12.03	Imports	1,770,627	405,185,508
1002.13.00	Tele dramas, Films and Commercials Levy	30,925,000	54,097,800
1002.14.00	Cellular Tower Levy	800,200,067	827,354,231
1002.15.00	SMS Advertising Levy	516,453,023	232,692,811
1002.16.00	Social Security Contribution Levy	132,264,520,304	107,147,852,439
1002.16.01	Services	55,234,746,923	49,703,644,346
1002.16.02	Manufacturing	29,983,967,404	24,383,201,482
1002.16.03	Imports	47,045,805,977	33,061,006,611
1003.00.00	License Taxes and Other	28,754,296,744	16,368,582,431
1003.01.00	Luxury Motor Vehicle Tax	21,935,594,739	11,372,846,013
1003.03.00	Betting & Gaming Levy	4,379,238,240	3,189,640,570
1003.04.00	Share Transaction Levy	2,439,463,766	1,806,095,847
1003.07.00	Other Licenses	3,550,683,603	6,599,926,340
1003.07.02	Registration Fees Relevant to the Department of Registrar General	1,695,160,704	1,065,909,171
1003.07.03	Private Timber Transport	72,736,581	88,488,999
1003.07.04	Tax on Sale of Motor Vehicles	(45,447)	9,354,987
1003.07.05	License Fees Relevant to the Ministry of Defence	34,761,522	34,150,242
1003.07.06	License Fees Relevant to the Dept. of Fisheries & Aquatic Resources	89,503,600	82,940,285
1003.07.09	Carbon Tax	545,097	1,075,071
1003.07.10	Vehicle Entitlement Levy	1,536,345,419	5,207,610,486

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to June	
		2026 Rs.	2025 Rs.
1003.07.11	Debt Repayment Levy	60,000	19,670,278
1003.07.99	Other	121,616,127	90,726,820
1003.08.00	Fees Under the Certificate to be Granted Yearly to Notary Registrar of the High Court	2,337,840	4,937,884
1003.10.00	Migrating Tax	5,823,023	21,281,600
1003.11.00	Remittance Fee	53,772	61,961
	Total Taxes on Domestic Goods & Services	1,700,906,859,171	1,328,334,521,157
NOTE - 3	TAXES ON INTERNATIONAL TRADE		
1001.01.00	Import Duties	153,712,078,289	93,952,449,930
1001.02.00	Export Duties	3,335,071	15,724,318
1001.03.00	Import & Export Licenses Fees	2,817,197,153	1,856,394,551
1001.04.00	Ports & Airports Development Levy	94,454,746,155	85,431,236,021
1001.05.00	Cess Levy	41,889,509,290	41,455,908,259
1001.05.01	Import Cess Levy	40,880,378,878	40,819,676,618
1001.05.02	Export Cess Levy	1,009,130,412	636,231,641
1001.06.00	Motor Vehicle Concessionary Levy	11,940,280	132,675
1001.08.00	Special Commodity Levy	83,163,084,178	77,579,316,367
1001.99.00	Other	(6,951,762,993)	(5,738,607,519)
	Total Revenue from Taxes on International Trade	369,100,127,423	294,552,554,602
	Total Tax Revenue	2,681,949,875,754	2,148,468,241,214

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to June	
		2026 Rs.	2025 Rs.
<u>NOTE - 4</u>	<u>NON-TAX REVENUE AND OTHERS</u>		
2001.00.00	Revenue from Departmental Enterprises (a)	11,452,419,598	13,213,077,053
2001.01.00	Railways	5,924,625,960	8,559,274,438
2001.02.00	Postal	5,527,792,137	4,653,802,616
2001.04.00	Prisons Industrial and Agricultural Advance Account	1,500	-
2002.00.00	Return on Government Assets (b)	54,204,623,278	48,508,721,990
2002.01.00	Rent	3,873,813,218	2,825,749,271
2002.01.01	Rent on Government Building & Housing	1,178,297,524	1,019,671,453
2002.01.02	Rent on Crown Forests	641,562,557	635,417,484
2002.01.03	Rent from Land and Other	157,633,427	94,286,773
2002.01.04	Lease Rental from Regional Plantation Companies	1,058,391,604	910,973,766
2002.01.99	Other Rental	837,928,106	165,399,796
2002.02.00	Interest	37,677,425,118	33,475,739,343
2002.02.01	On-Lending	4,704,252,030	5,227,664,841
2002.02.99	Other	32,973,173,088	28,248,074,502
2002.03.00	Profits	8,921,789,590	10,666,895,062
2002.04.00	Dividends	3,731,595,353	1,540,338,315
2003.00.00	Sale Proceeds & Charges (c)	110,250,013,941	88,572,133,775
2003.01.00	Departmental Sales	98,961,631	79,710,951
2003.02.00	Administrative Fees & Charges	70,043,138,218	63,464,002,877
2003.02.01	Audit Fees	119,285,033	95,481,380

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to June	
		2026 Rs.	2025 Rs.
2003.02.03	Fees Under Registration of Persons	772,622,296	652,569,556
2003.02.04	Fees of Department of Survey	263,636,333	142,661,725
2003.02.05	Service Charges of Government Press	405,306,389	345,079,383
2003.02.06	Fees Under the Fauna & Flora Protection Ordinance	28,965,078	31,212,889
2003.02.07	Fees of Passports, Visas & Dual Citizenship	21,584,852,385	20,959,672,465
2003.02.08	Embarkation Levy	24,686,326,270	26,899,801,834
2003.02.09	Fees of Department of Valuation	314,815,938	87,598,925
2003.02.10	Fees of Registrar of Companies	147,908,772	122,369,597
2003.02.11	Legal Fees from Corporations & Statutory Bodies	140,261,100	149,576,668
2003.02.12	Fees Recovered Under the Public Contract Act	47,132,200	38,348,000
2003.02.13	Examinations & Other Fees	433,959,228	61,890,600
2003.02.14	Fees Under the Motor Traffic Act & Other Receipts	15,691,549,458	8,680,592,606
2003.02.15	Registration Fees on Motor Vehicle Transfers Under the Issuing Motor Vehicle Permits on Concessionary Terms	-	11,128,465
2003.02.16	Air Craft Rentals	32,111,347	7,764,055
2003.02.17	Fee on Local Sale of Garments	52,347,000	41,859,736
2003.02.18	Fees Relevant to the Department of Agriculture	467,052,289	401,253,100
2003.02.19	Fees Relevant to the Botanical Gardens	632,993,333	742,283,412
2003.02.21	Fees Relevant to the Ministry of Petroleum Industries	373,268,410	364,536,897
2003.02.22	Merchant Shipping Secretariat Fees	123,624,740	81,552,488
2003.02.99	Sundries	3,725,120,618	3,546,769,097
2003.03.00	Fines and Forfeits	9,404,049,870	3,935,506,318

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to June	
		2026 Rs.	2025 Rs.
2003.03.01	Fines and Forfeits - Customs	2,871,866,737	2,211,434,345
2003.03.02	Fines and Forfeits - Other	6,532,183,134	1,724,071,973
2003.04.00	Public Officer's Motor Cycle Premium	(138,500)	94,920
2003.05.00	Treasury Bonds Premium	7,072,169,689	6,510,374,189
2003.06.00	Revenue from the United Nations' Peacekeeping Operations	1,269,482,245	451,209,769
2003.07.00	Programme for Purchasing of Paddy	97,478,174	32,736,324
2003.08.00	Sale of Hydro Power	411,691,085	1,103,210,646
2003.09.00	Revenue from Maritime Security Operations	566,569,039	-
2003.99.00	Other Receipts	21,286,612,489	12,995,287,780
2004.00.00	Social Security Contributions (d)	32,957,209,240	26,086,543,294
2004.01.00	Central Government	21,094,098,679	16,558,719,221
2004.02.00	Provincial Councils	11,863,110,561	9,527,824,073
2005.00.00	Current Transfers (e)	46,195,222,189	3,172,633,675
2005.01.00	Central Bank Profits	42,081,057,140	-
2005.99.00	National Lotteries Board and Other Transfers	4,114,165,049	3,172,633,675
	Total Non Tax Revenue and Others (a+b+c+d+e)	255,059,488,246	179,553,109,788
NOTE - 5	CAPITAL REVENUE		
2006.02.00	Sale of Capital Assets	615,967,471	2,047,207,215
2006.02.01	Vehicles	511,376,410	1,499,654,970

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to June	
		2026 Rs.	2025 Rs.
2006.02.02	Other	104,591,061	547,552,246
2006.02.00	Sale of Capital Assets (Unclassified)	- *	-
2006.04.00	Recoveries from On-Lending	16,160,879,400	9,361,051,484
	Total Capital Revenue	16,776,846,870	11,408,258,699
<u>NOTE - 6</u>			
	<u>GRANTS</u>		
3001.01.00	Foreign Grants	1,792,439,954	3,385,120,025
3001.02.00	Local Grants	20,771,144	-
	Total Grants	1,813,211,097	3,385,120,025

* Amount which is not classified under sub revenue codes by the respective reporting entities.
Instructions have already given to classify this under the relevant sub revenue codes.

Object Code	Actual Object Title	Up to June Actual	
		2026 Rs	2025 Rs
NOTE-7	<u>OBJECT CODE WISE CLASSIFICATION OF SALARIES, WAGES & OTHER EMPLOYMENT BENEFITS</u>		
	Personal Emoluments		
1001	Salaries and Wages	258,751,176,414	203,009,541,258
1002	Overtime and Holiday Payments	36,260,313,077	28,376,379,671
1003	Other Allowances	124,345,290,285	149,165,012,180
	Total	419,356,779,776	380,550,933,109
NOTE - 8	<u>OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS AND SERVICES</u>		
	Travelling Expenditure		
1101	Domestic	2,139,655,554	2,453,045,079
1102	Foreign	493,235,190	460,308,895
	Total (a)	2,632,890,744	2,913,353,974
	Supplies		
1201	Stationery and Office Requisites	2,599,708,665	2,376,376,637
1202	Fuel	17,361,245,589	17,590,915,848
1203	Diets and Uniforms	57,589,995,864	63,779,789,566
1204	Medical Supplies	89,177,988,136	49,914,749,576
1205	Other	4,356,366,542	3,147,693,936
	Total (b)	171,085,304,795	136,809,525,562
	Maintenance Expenditure		
1301	Vehicles	2,347,943,740	2,396,558,031
1302	Plant and Machinery	1,402,440,411	1,510,269,801
1303	Buildings and Structures	831,094,403	688,213,318
1304	Software Maintenance	332,354,206	200,513,061
	Total (c)	4,913,832,760	4,795,554,210

Object Code	Actual Object Title	Up to June Actual	
		2026 Rs	2025 Rs
Services			
1401	Transport	3,675,087,931	3,700,748,681
1402	Postal and Communication	2,509,920,909	2,212,385,046
1403	Electricity and Water	12,031,784,507	12,663,973,880
1404	Rents and Local Taxes	3,182,915,255	3,131,700,154
1405	Cleaning and Janitorial Services	3,318,857,731	3,712,879,726
1406	Interest Payment for Leased Vehicles	25,265,274	36,281,697
1407	Security Services	1,983,043,475	1,385,005,625
1408	Lease Rental for Vehicles Procured Under Operational Leasing	317,226,516	269,334,990
1409	Other	11,008,677,882	15,018,296,767
Total (d)		38,052,779,480	42,130,606,566
Total Expenditure on Other Goods and Services (a+b+c+d)		216,684,807,780	186,649,040,313
NOTE - 9 OBJECT CODE WISE CLASSIFICATION OF SUBSIDIES, GRANTS & TRANSFERS			
Transfers			
1501	Welfare Programmes	191,622,894,269	167,080,306,015
1502	Retirement Benefits	242,859,927,548	208,666,132,731
1503	Public Institutions	51,462,877,284	45,419,546,450
1504	Development Subsidies	66,306,240,998	39,014,515,368
1505	Subscriptions and Contributions Fee	1,720,404,436	1,797,660,867
1506	Property Loan Interest to Public Servants	643,184,923	724,612,383
1507	Grants to Provincial Councils	244,348,907,377	211,985,930,000
1508	Other	1,492,502,679	1,594,274,432
1509	Contribution to Contingencies Fund	10,231,113,925	11,365,446,483
Total		810,688,053,438	687,648,424,728

Object Code	Actual Object Title	Up to June Actual	
		2026 Rs	2025 Rs
<u>NOTE - 10 OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS AND DISCOUNTS</u>			
1601	Domestic Debt	900,032,529,090	862,250,092,453
1602	Foreign Debt	158,807,833,388	147,111,040,495
1603	Discounts on Treasury Bills and Treasury Bonds	175,739,391,449	255,229,954,877
	Total	1,234,579,753,927	1,264,591,087,825
<u>NOTE -11 OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</u>			
1701	Losses and Write off	9,961,811	586,465,796
1703	Implementation of the Official Languages Policy	21,849,366	15,022,569
	Total	31,811,178	601,488,365
TOTAL RECURRENT EXPENDITURE		2,681,341,206,098	2,520,040,974,340
<u>NOTE - 12 OBJECT CODE WISE CLASSIFICATION OF CAPITAL EXPENDITURE</u>			
Rehabilitation and Improvements of Capital Assets			
2001	Buildings and Structures	13,789,260,356	9,120,428,985
2002	Plant, Machinery and Equipment	5,523,157,235	8,414,413,895
2003	Vehicles	3,949,007,744	3,364,987,162
	Total (a)	23,261,425,335	20,899,830,042
Acquisition of Capital Assets			
2101	Vehicles	1,951,085,161	911,431,449
2102	Furniture and Office Equipment	1,885,299,880	2,394,485,197
2103	Plant, Machinery and Equipment	9,521,298,823	6,249,625,938
2104	Buildings and Structures	63,950,986,766	62,443,058,391

Object Code	Actual Object Title	Up to June Actual	
		2026 Rs	2025 Rs
2105	Lands and Land Improvements	18,401,069,290	20,054,535,478
2106	Software Development	973,040,011	1,573,011,725
2108	Capital Payment for Leased Vehicles	180,358,618	167,365,371
	Total (b)	96,863,138,549	93,793,513,549
	Capital Transfers		
2201	Public Institutions	5,891,249,576	6,125,983,948
2202	Development Assistance	34,805,177,840	11,636,418,565
2203	Contribution to Provincial Councils	16,697,590,000	5,903,171,000
2204	Transfers Abroad	-	2,402,824,695
2205	Capital Grants to Non-Public Institution	16,681,746	26,830,954
	Total (c)	57,410,699,161	26,095,229,163
	Acquisition of Financial Assets		
2301	Equity Contribution	41,026,483,946	29,528,135,828
2302	On-Lending	18,529,703,245	7,050,018,583
	Total (d)	59,556,187,190	36,578,154,411
	Capacity Building		
2401	Staff Training	1,789,198,525	1,263,593,266
	Total (e)	1,789,198,525	1,263,593,266
	Other Capital Expenditure		
2504	Contribution to Provincial Councils	3,720,554,508	2,853,208,708
2505	Procurement Preparedness	3,802,043	5,033,724
2506	Infrastructure Development	22,128,105,033	31,276,176,340
2507	Research and Development	1,100,715,261	3,964,037,165

Object Code	Actual Object Title	Up to June Actual	
		2026 Rs	2025 Rs
2509	Other	14,237,649,521	11,335,375,860
	Total (f)	41,190,826,366	49,433,831,797
	TOTAL CAPITAL EXPENDITURE (a+b+c+d+e+f)	280,071,475,126	228,064,152,228
NOTE - 13 PUBLIC DEBT REPAYMENT			
3001	Domestic Debt Repayments	877,774,796,522	460,795,652,440
3002	Foreign Debt Repayments	271,976,376,905	257,757,287,108
	TOTAL PUBLIC DEBT REPAYMENT	1,149,751,173,427	718,552,939,548
	TOTAL CAPITAL EXPENDITURE INCLUDING PUBLIC DEBT REPAYMENT	1,429,822,648,553	946,617,091,776