

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



**Report on Financial Performance of the Government
Upto 04th Quarter Ending 31st December 2025**

DEPARTMENT OF STATE ACCOUNTS

GENERAL TREASURY

COLOMBO-01

Report on Financial Performance of the Government
Upto 04th Quarter Ending 31st December 2025

(Tentative Figures based on First Supplementary Summary of Accounts)

	Note	Up to December		
		2025 Rs.	Actual 2024 Rs.	Change %
REVENUE				
Tax Revenue		5,049,491,657,608	3,704,576,939,908	36.30
Income Tax (Corporate & Non - Corporate)	1	1,139,491,452,284	1,026,198,562,675	11.04
Taxes on Domestic Goods & Services	2	3,194,109,705,515	2,197,100,616,824	45.38
Taxes on International Trade	3	715,890,499,809	481,277,760,408	48.75
Non Tax Revenue & Others	4	430,472,119,845	356,830,387,037	20.64
Capital Revenue	5	26,776,278,441	28,951,530,751	(7.51)
Grants	6	33,991,076,231	59,968,730,784	(43.32)
Total Revenue		5,540,731,132,125	4,150,327,588,479	33.50
EXPENDITURE				
Salaries, Wages and Other Employment Benefits	7	786,336,037,409	722,524,073,477	8.83
Other Goods & Services	8	464,813,504,873	480,556,691,353	(3.28)
Subsidies, Grants and Transfers	9	1,510,742,857,249	1,477,766,527,047	2.23
Interest Payments and Discounts	10	2,500,674,315,570	2,689,500,439,526	(7.02)
Other Recurrent Expenditure	11	673,182,299	162,545,479	314.15
Total Recurrent Expenditure (a)		5,263,239,897,400	5,370,510,276,882	(2.00)
Capital Expenditure	12	1,001,898,995,292	817,091,739,075	22.62
Public Debt Repayments	13	1,419,116,433,973	4,618,829,973,457	(69.28)
Total Capital Expenditure including Public Debt Repayment (b)		2,421,015,429,265	5,435,921,712,532	(55.46)
Total Expenditure (a+b)		7,684,255,326,665	10,806,431,989,413	(28.89)

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2025 Rs.	2024 Rs.
<u>NOTE - 1</u>	<u>CORPORATE & NON- CORPORATE TAX</u>		
1004.01.01	Income Tax	668,509,003,077	579,176,493,741
1004.01.02	Dividend Tax	19,232,827	32,955,997
1004.01.03	Remittance Tax	1,416,268,080	3,075,035,288
1004.01.00	Total Corporate Tax (a)	669,944,503,984	582,284,485,027
1004.02.01	PAYE	201,119,933,741	197,571,502,708
1004.02.99	Other	84,587,547,984	80,452,757,987
1004.03.00	Withholding Tax	175,792,470,660	163,789,686,013
1004.03.01	On Interest	71,620,504,266	66,141,774,662
1004.03.99	On Fees & Other	104,171,966,394	97,647,911,351
1004.04.00	Economic Service Charge	24,826,578	245,065,199
1004.04.01	Domestic	24,822,911	44,037,053
1004.04.02	Imports	3,668	201,028,146
1004.05.00	Capital Gain Tax	8,020,679,561	1,853,674,690
1004.06.00	Tax on Voluntary Disclosure	1,489,775	1,391,051
1004.02.00	Total Non-Corporate Tax (b)	469,546,948,300	443,914,077,649
	Total Corporate & Non- Corporate Tax (a+b)	1,139,491,452,284	1,026,198,562,675
<u>NOTE - 2</u>	<u>TAXES ON DOMESTIC GOODS & SERVICES</u>		
1002.01.00	Value Added Tax	1,747,056,078,234	1,309,679,826,747
1002.01.01	Financial Services	198,247,229,373	120,393,649,236

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2025 Rs.	2024 Rs.
1002.01.02	Other Services	377,287,189,190	352,861,218,004
1002.01.03	Manufacturing	279,950,209,034	238,932,076,102
1002.01.04	Imports	891,389,818,764	597,492,883,404
1002.01.00	Value Added Tax (Unclassified)	181,631,872	*
1002.02.00	Goods and Services Tax	-	28
1002.02.03	Imports	-	28
1002.03.00	National Security Levy	672,328	1,159,778
1002.03.01	Services	22,328	1,159,778
1002.03.02	Manufacturing	650,000	
1002.04.00	Excise (Ordinance) Duty	231,541,851,691	213,389,597,989
1002.04.01	Liquor	231,541,851,691	213,389,597,989
1002.05.00	Excise (Special Provisions) Duty	825,619,702,180	383,945,271,639
1002.05.01	Cigarettes	101,173,161,499	117,144,648,636
1002.05.02	Liquor	5,675	-
1002.05.03	Petroleum Products	240,575,016,407	200,199,836,091
1002.05.04	Motor Vehicles	471,751,393,258	58,561,756,429
1002.05.99	Other	12,120,125,341	8,039,030,483
1002.06.00	Tobacco Tax	1,545,090,769	1,193,923,369
1002.07.00	Stamp Duty	-	-
1002.09.00	Turnover Tax	10,472,428	9,021,097
1002.11.00	Telecommunication Levy	15,126,973,500	15,927,326,277
1002.12.00	Nation Building Tax	488,116,174	137,242,041
1002.12.01	Services	76,978,055	97,897,128

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2025 Rs.	2024 Rs.
1002.12.02	Manufacturing	3,701,586	31,755,207
1002.12.03	Imports	407,436,533	7,589,706
1002.13.00	Tele dramas, Films and Commercials Levy	98,719,800	123,750,000
1002.14.00	Cellular Tower Levy	1,633,487,634	1,685,680,675
1002.15.00	SMS Advertising Levy	394,186,867	598,153,711
1002.16.00	Social Security Contribution Levy	294,519,506,705	250,868,723,139
1002.16.01	Services	143,532,078,905	121,505,412,941
1002.16.02	Manufacturing	78,373,722,276	64,971,136,298
1002.16.03	Imports	72,613,705,524	64,392,173,901
1002.16.00	Social Security Contribution Levy	-	*
1003.00.00	License Taxes and Other	69,848,431,521	15,956,994,909
1003.01.00	Luxury Motor Vehicle Tax	52,151,151,397	3,011,256,714
1003.03.00	Betting & Gaming Levy	10,241,921,832	9,814,824,181
1003.04.00	Share Transaction Levy	7,455,358,291	3,130,914,014
1003.07.00	Other Licenses	6,150,056,565	3,544,689,378
1003.07.02	Registration Fees Relevant to the Department of Registrar General	3,179,238,020	2,616,551,539
1003.07.03	Private Timber Transport	150,494,109	112,137,869
1003.07.04	Tax on Sale of Motor Vehicles	18,900,878	24,747,500
1003.07.05	License Fees Relevant to the Ministry of Defence	73,027,342	80,360,013
1003.07.06	License Fees Relevant to the Dept. of Fisheries & Aquatic Resources	178,114,630	173,842,450
1003.07.09	Carbon Tax	1,908,957	3,824,348
1003.07.10	Vehicle Entitlement Levy	2,259,715,337	240,333,564
1003.07.11	Debt Repayment Levy	19,670,278	52,182,756

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2025 Rs.	2024 Rs.
1003.07.99	Other	268,987,014	240,709,339
1003.08.00	Fees Under the Certificate to be Granted Yearly to Notary Registrar of the High Court	7,423,378	4,650,979
1003.10.00	Migrating Tax	67,044,767	33,981,314
1003.11.00	Remittance Fee	1,890,973	623,756
	Total Taxes on Domestic Goods & Services	3,194,109,705,515	2,197,100,616,824
NOTE - 3	<u>TAXES ON INTERNATIONAL TRADE</u>		
1001.01.00	Import Duties	275,894,024,151	111,146,555,476
1001.02.00	Export Duties	18,187,722	26,790,841
1001.03.00	Import & Export Licenses Fees	4,154,003,841	3,762,583,369
1001.04.00	Ports & Airports Development Levy	180,852,839,552	170,013,996,256
1001.05.00	Cess Levy	90,372,571,322	81,128,500,534
1001.05.01	Import Cess Levy	88,728,423,922	79,133,032,048
1001.05.02	Export Cess Levy	1,644,147,400	1,995,468,486
1001.06.00	Motor Vehicle Concessionary Levy	150,264	-
1001.08.00	Special Commodity Levy	164,598,722,958	115,199,333,932
	Total Revenue from Taxes on International Trade	715,890,499,809	481,277,760,408
	Total Tax Revenue	5,049,491,657,608	3,704,576,939,908
NOTE - 4	<u>NON-TAX REVENUE AND OTHERS</u>		
2001.00.00	Revenue from Departmental Enterprises (a)	30,920,581,020	31,337,185,439
2001.01.00	Railways	17,165,992,777	16,468,344,008

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2025 Rs.	2024 Rs.
2001.02.00	Postal	13,455,552,475	14,100,680,904
2001.03.00	Stores Advance Accounts (Explosive Items)	150,000,000	650,000,000
2001.04.00	Prisons Industrial and Agricultural Advance Account	149,035,767	118,160,528
2002.00.00	Return on Government Assets (b)	136,730,641,051	105,272,118,326
2002.01.00	Rent	8,158,945,638	6,428,066,074
2002.01.01	Rent on Government Building & Housing	2,213,194,709	1,803,557,794
2002.01.02	Rent on Crown Forests	1,917,544,180	973,578,229
2002.01.03	Rent from Land and Other	272,469,434	148,383,339
2002.01.04	Lease Rental from Regional Plantation Companies	1,994,559,464	2,052,886,284
2002.01.99	Other Rental	1,761,177,850	1,449,660,427
2002.02.00	Interest	72,028,517,270	57,763,627,787
2002.02.01	On-Lending	10,190,546,787	9,820,803,204
2002.02.99	Other	61,837,970,483	47,942,824,584
2002.03.00	Profits	47,332,367,849	33,190,901,922
2002.04.00	Dividends	9,210,810,294	7,889,522,543
2003.00.00	Sale Proceeds & Charges (c)	196,906,446,519	171,309,278,845
2003.01.00	Departmental Sales	196,582,916	201,147,768
2003.02.00	Administrative Fees & Charges	135,701,505,152	114,134,827,218
2003.02.01	Audit Fees	350,169,001	413,597,899
2003.02.03	Fees Under Registration of Persons	1,404,185,309	1,263,219,496
2003.02.04	Fees of Department of Survey	425,879,223	422,323,377

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2025 Rs.	2024 Rs.
2003.02.05	Service Charges of Government Press	1,574,615,908	2,099,114,278
2003.02.06	Fees Under the Fauna & Flora Protection Ordinance	68,895,883	61,549,390
2003.02.07	Fees of Passports, Visas & Dual Citizenship	44,876,352,158	38,011,663,800
2003.02.08	Embarkation Levy	53,476,861,627	38,311,806,768
2003.02.09	Fees of Department of Valuation	265,654,059	414,063,725
2003.02.10	Fees of Registrar of Companies	260,957,775	217,480,931
2003.02.11	Legal Fees from Corporations & Statutory Bodies	238,757,152	183,403,504
2003.02.12	Fees Recovered Under the Public Contract Act	84,710,000	62,430,000
2003.02.13	Examinations & Other Fees	394,887,099	184,822,080
2003.02.14	Fees Under the Motor Traffic Act & Other Receipts	20,300,647,495	14,464,034,455
2003.02.15	Registration Fees on Motor Vehicle Transfers Under the Issuing Motor Vehicle Permits on Concessionary Terms	17,636,743	27,904,424
2003.02.16	Air Craft Rentals	23,695,030	81,514,309
2003.02.17	Fee on Local Sale of Garments	102,698,517	121,416,728
2003.02.18	Fees Relevant to the Department of Agriculture	1,010,384,109	926,148,764
2003.02.19	Fees Relevant to the Botanical Gardens	1,393,554,057	1,366,415,878
2003.02.21	Fees Relevant to the Ministry of Petroleum Industries	1,520,103,304	3,158,283,029
2003.02.22	Merchant Shipping Secretariat Fees	215,198,244	224,984,808
2003.02.23	Casino Licence Fees	-	5,100,000,000
2003.02.99	Sundries	7,695,662,460	7,018,649,574
2003.03.00	Fines and Forfeits	9,929,488,291	10,708,177,994
2003.03.01	Fines and Forfeits - Customs	5,414,646,405	8,023,524,418

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2025 Rs.	2024 Rs.
2003.03.02	Fines and Forfeits - Other	4,514,841,886	2,684,653,576
2003.04.00	Public Officer's Motor Cycle Premium	(45,080)	333,509
2003.05.00	Treasury Bonds Premium	15,150,679,352	13,461,749,333
2003.06.00	Revenue from the United Nations' Peacekeeping Operations	1,498,096,454	3,116,892,806
2003.07.00	Programme for Purchasing of Paddy	68,273,002	86,430,015
2003.08.00	Sale of Hydro Power	1,871,714,601	3,927,236,127
2003.09.00	Revenue from Ocean Security Operations	59,658,553	-
2003.99.00	Other Receipts	32,430,493,280	25,672,484,075
2004.00.00	Social Security Contributions (d)	58,796,218,154	43,088,901,684
2004.01.00	Central Government	36,286,216,737	27,012,731,240
2004.02.00	Provincial Councils	22,510,001,417	16,076,170,444
2005.00.00	Current Transfers (e)	7,118,233,101	5,822,902,742
2005.99.00	National Lotteries Board and Other Transfers	7,118,233,101	5,822,902,742
Total Non Tax Revenue and Others (a+b+c+d+e)		430,472,119,845	356,830,387,037
NOTE - 5	CAPITAL REVENUE		
2006.02.00	Sale of Capital Assets	3,587,566,251	1,110,150,162
2006.02.01	Vehicles	2,955,543,623	136,021,462
2006.02.02	Other	632,015,419	974,128,700
2006.02.00	Sale of Capital Assets (Unclassified)	7,210	*
2006.04.00	Recoveries from On-Lending	23,188,712,190	27,841,380,590

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2025 Rs.	2024 Rs.
	Total Capital Revenue	26,776,278,441	28,951,530,751
<u>NOTE - 6</u>	<u>GRANTS</u>		
3001.01.00	Foreign Grants	33,806,266,368	59,841,604,762
3001.02.00	Local Grants	184,809,863	127,126,022
	Total Grants	33,991,076,231	59,968,730,784

** 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 December	
		2025	Actual 2024
		Rs	Rs
NOTE-7	<u>OBJECT CODE WISE CLASSIFICATION OF SALARIES, WAGES & OTHER EMPLOYMENT BENEFITS</u>		
	Personal Emoluments		
1001	Salaries and Wages	444,273,183,357	344,284,698,342
1002	Overtime and Holiday Payments	65,883,128,687	50,688,681,963
1003	Other Allowances	276,179,725,366	327,550,693,173
	Total	786,336,037,409	722,524,073,477
NOTE - 8	<u>OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS AND SERVICES</u>		
	Travelling Expenditure		
1101	Domestic	5,510,857,482	7,309,072,203
1102	Foreign	1,224,971,079	1,408,987,517
	Total (a)	6,735,828,561	8,718,059,720
	Supplies		
1201	Stationery and Office Requisites	7,269,818,539	7,663,852,946
1202	Fuel	37,902,580,622	60,055,796,295
1203	Diets and Uniforms	134,379,956,030	112,460,293,055
1204	Medical Supplies	151,773,754,435	146,821,429,745
1205	Other	9,372,664,292	8,332,023,989
	Total (b)	340,698,773,917	335,333,396,030
	Maintenance Expenditure		
1301	Vehicles	6,976,277,347	6,754,070,166
1302	Plant and Machinery	3,548,985,771	3,364,146,263
1303	Buildings and Structures	2,874,334,652	2,430,379,804
1304	Software Maintenance	811,640,000	942,429,920
	Total (c)	14,211,237,771	13,491,026,153

Object Code	Actual Object Title	Up to December	
		2025 Rs	2024 Rs
Services			
1401	Transport	8,247,654,147	7,941,491,792
1402	Postal and Communication	5,189,278,636	4,746,979,888
1403	Electricity and Water	27,001,978,285	27,951,211,985
1404	Rents and Local Taxes	8,138,690,847	8,569,884,088
1405	Cleaning and Janitorial Services	8,633,173,783	6,427,201,084
1406	Interest Payment for Leased Vehicles	66,188,191	111,944,696
1407	Security Services	3,858,984,357	3,297,159,009
1408	Lease Rental for Vehicles Procured Under Operational Leasing	581,344,507	475,227,914
1409	Other	41,450,371,872	63,493,108,995
Total (d)		103,167,664,625	123,014,209,450
Total Expenditure on Other Goods and Services (a+b+c+d)		464,813,504,873	480,556,691,353

**NOTE - 9 OBJECT CODE WISE CLASSIFICATION OF SUBSIDIES,
GRANTS & TRANSFERS**

Transfers			
1501	Welfare Programmes	379,734,594,382	337,379,239,839
1502	Retirement Benefits	445,090,613,627	396,660,153,227
1503	Public Institutions	93,432,094,804	83,007,883,464
1504	Development Subsidies	114,253,981,219	111,665,562,444
1505	Subscriptions and Contributions Fee	3,066,257,037	3,142,935,363
1506	Property Loan Interest to Public Servants	1,413,619,393	1,691,263,759
1507	Grants to Provincial Councils	442,819,480,000	392,952,523,807
1508	Other	3,443,824,343	125,492,396,210
1509	Contribution to Contingencies Fund	27,488,392,446	25,774,568,934
Total		1,510,742,857,249	1,477,766,527,047

Object Code	Actual Object Title	Up to December	
		2025 Rs	2024 Rs
NOTE - 10 <u>OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS AND DISCOUNTS</u>			
1601	Domestic Debt	1,688,388,723,614	1,685,739,136,663
1602	Foreign Debt	342,518,239,894	400,416,548,586
1603	Discounts on Treasury Bills and Treasury Bonds	469,767,352,062	603,344,754,276
	Total	2,500,674,315,570	2,689,500,439,526
NOTE - 11 <u>OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</u>			
1701	Losses and Write off	610,754,438	102,494,851
1703	Implementation of the Official Languages Policy	62,427,861	60,050,628
	Total	673,182,299	162,545,479
	TOTAL RECURRENT EXPENDITURE	5,263,239,897,400	5,370,510,276,882
NOTE - 12 <u>OBJECT CODE WISE CLASSIFICATION OF CAPITAL EXPENDITURE</u>			
	Rehabilitation and Improvements of Capital Assets		
2001	Buildings and Structures	50,884,987,254	29,759,331,257
2002	Plant, Machinery and Equipment	22,499,142,091	19,562,077,535
2003	Vehicles	11,252,794,896	8,896,087,577
	Total (a)	84,636,924,241	58,217,496,370
	Acquisition of Capital Assets		
2101	Vehicles	8,238,538,016	9,991,663,373
2102	Furniture and Office Equipment	14,357,941,423	7,108,198,533
2103	Plant, Machinery and Equipment	25,828,657,662	21,224,586,975

Object Code	Actual Object Title	Up to December	
		2025	2024
		Rs	Rs
2104	Buildings and Structures	250,813,401,297	228,105,595,283
2105	Lands and Land Improvements	58,800,441,302	70,049,175,082
2106	Software Development	4,375,814,303	3,566,807,464
2108	Capital Payment for Leased Vehicles	341,105,945	463,666,557
	Total (b)	362,755,899,948	340,509,693,267
	Capital Transfers		
2201	Public Institutions	26,474,967,274	16,105,833,028
2202	Development Assistance	61,939,010,918	35,554,755,249
2203	Contribution to Provincial Councils	57,597,815,653	21,504,900,000
2204	Transfers Abroad	2,402,824,695	2,418,267,774
2205	Capital Grants to Non-Public Institution	558,002,938	368,841,276
	Total (c)	148,972,621,478	75,952,597,328
	Acquisition of Financial Assets		
2301	Equity Contribution	113,643,658,712	69,424,289,106
2302	On-Lending	28,367,293,146	40,520,279,263
	Total (d)	142,010,951,858	109,944,568,369
	Capacity Building		
2401	Staff Training	4,392,739,655	4,421,722,490
	Total (e)	4,392,739,655	4,421,722,490
	Other Capital Expenditure		
2501	Restructuring	2,835,147	2,016,539,823
2504	Contribution to Provincial Councils	9,611,622,372	16,741,337,117

Object Code	Actual Object Title	Up to December	
		2025	2024
		Rs	Rs
2505	Procurement Preparedness	13,267,797	11,900,891
2506	Infrastructure Development	182,411,025,425	116,768,618,748
2507	Research and Development	9,274,314,661	13,643,715,049
2509	Other	57,816,792,711	78,863,549,624
Total (f)		259,129,858,113	228,045,661,251
TOTAL CAPITAL EXPENDITURE (a+b+c+d+e+f)		1,001,898,995,292	817,091,739,075
 NOTE - 13 PUBLIC DEBT REPAYMENT			
3001	Domestic Debt Repayments	994,634,890,523	984,762,291,729
3002	Foreign Debt Repayments	424,481,543,451	3,634,067,681,728
TOTAL PUBLIC DEBT REPAYMENT		1,419,116,433,973	4,618,829,973,457
 TOTAL CAPITAL EXPENDITURE INCLUDING PUBLIC DEBT REPAYMENT		2,421,015,429,265	5,435,921,712,532