



# PERFORMANCE REPORT - 2023

Expenditure Head No: 238

**Department of Fiscal Policy**  
**Ministry of Finance, Economic Stabilization & National Policies**  
**Colombo 01**



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## **1.0 Institutional Profile/ Executive Summary**

### **1.1 Introduction**

The main responsibilities of the Department of Fiscal Policy are formulation and implementation of fiscal policy within the broad developmental framework of the government in consultation with line ministries, relevant institutions and the private sector to achieve desired economic and social outcomes for the country.

The Department is mainly responsible for the taxation policy of the country as well as analyzing the revenue, expenditure and financing activities, and the domestic and global macroeconomic development to facilitate appropriate adjustments in the country's fiscal policy to achieve desired outcomes.

### **1.2 Vision and Mission**

#### **Vision**

'To Ensure the Establishment of a Sustainable Fiscal Policy Framework'

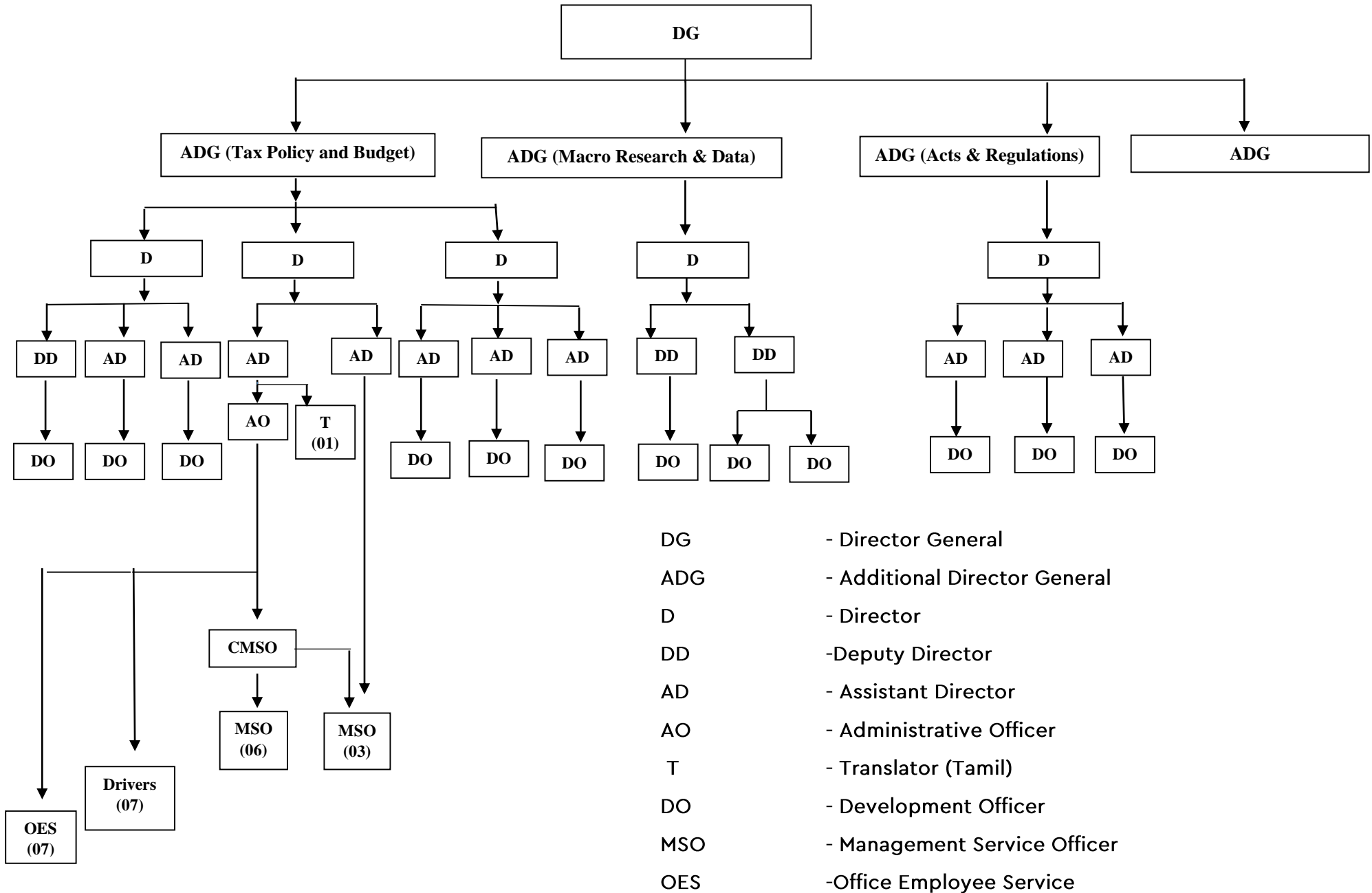
#### **Mission**

Formulation and Implementation of Fiscal Policies within the Broad Developmental Framework of the Government

### **1.3 Scope and Functions**

- Formulation and implementation of Fiscal Policy and Medium Term Fiscal Strategy by coordinating public, private and international agencies.
- Formulation of Tax Policy and related statutes other than the Customs Duty and the Special Commodity Levy.
- Management and review of Fiscal Out-turn and Fiscal Performance.
- Maintenance of proper coordination with all departments engaged in revenue collection, implementation of national budget and finance.
- Handle works related to the amendments of legislation in relation to revenue as per the policy decisions taken by the government from time to time.
- Implementation of requirements under the Fiscal Management (Responsibilities) Act, No.3 of 2003 including Reporting.
- Undertake analysis/research on various fiscal and macroeconomic matters, with the assistance of the Macro Fiscal Unit (MFU).
- Implementation of budget proposals, and amendment of Acts and preparing gazettes.

## 1.4. Organizational Structure

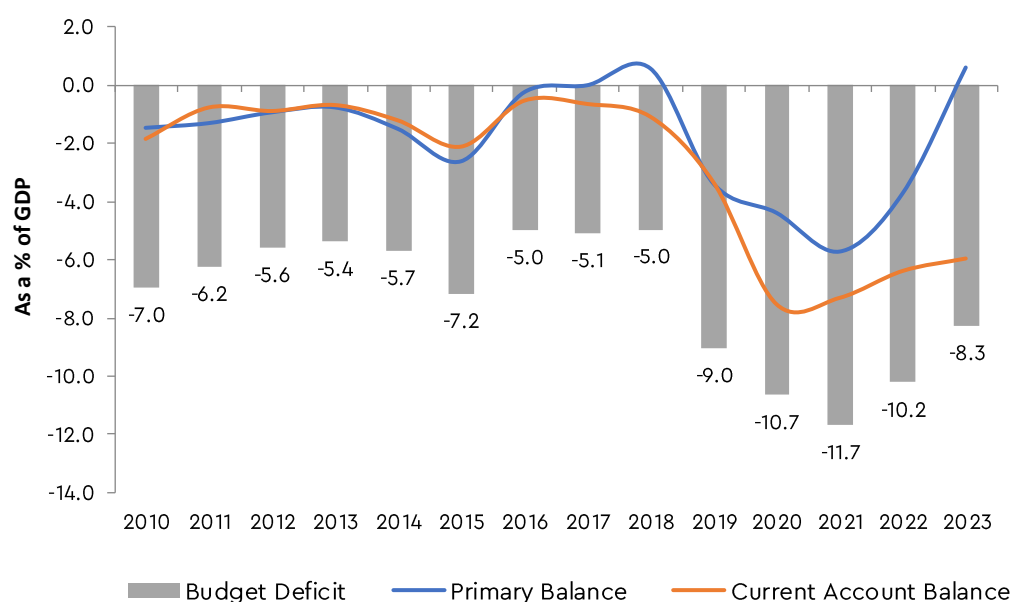


## 2.0 Progress, Challenges and Goals

### 2.1 Overview

The fiscal sector showed tremendous improvement in 2023 with the recording of a primary balance surplus of Rs. 173.3 billion or 0.6 percent of GDP and the reduction of the overall budget deficit to 8.3 percent of GDP in 2023 from 10.2 percent recorded in 2022. This was primarily led by the increase in government revenue as a percentage of GDP to 11.1 percent in 2023 from 8.4 percent in 2022. The government revenue further augmented with an increase of 44.2 percent to Rs. 916.2 billion in the first quarter of 2024 from Rs. 635.3 billion in the same period of 2023 benefiting from revenue-based fiscal consolidation efforts. Central Government Debt as a percent of GDP also fell to 103.9 percent in 2023 from 114.2 percent in 2022.

Figure 1: Major Fiscal Balances (% of GDP)



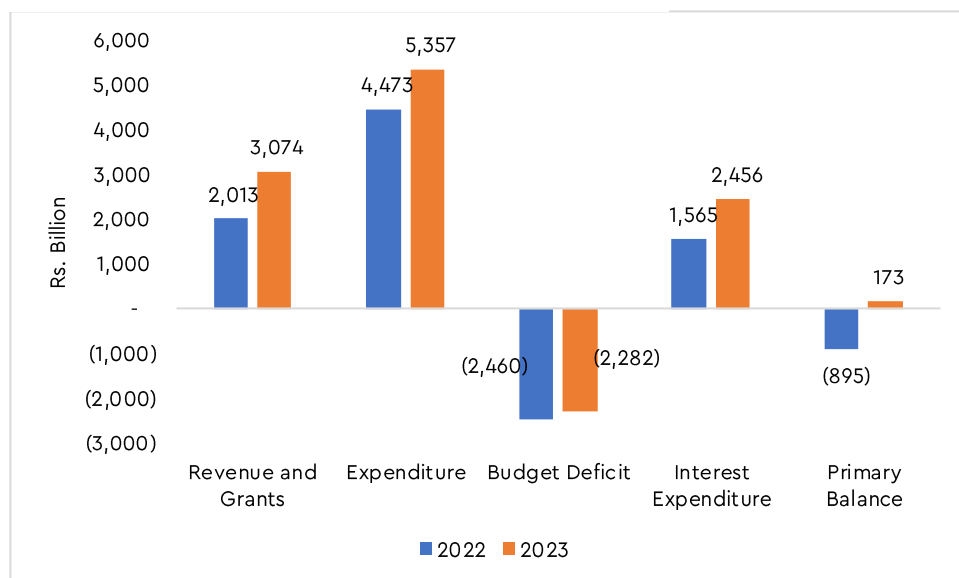
Source : Department of Fiscal Policy

### 2.2 Fiscal Performance

Government Fiscal Operations substantially improved in 2023. Total Revenue and grants increased by Rs. 1,061.7 billion or 52.8 percent to Rs. 3,074.3 billion in 2023 from Rs. 2,012.6 billion in 2022. Total expenditure increased by Rs. 884 billion or 19.8 percent to Rs. 5,356.6 billion in 2023 from Rs. 4,472.6 billion in 2022. Accordingly, the budget deficit narrowed from Rs. 2,460 billion to Rs. 2,282.3 billion.

The increase in expenditure is mainly due to the increase in interest expenditure by Rs. 890.4 billion or 56.9 percent due to the increase in domestic interest rates. Accordingly, a surplus of Rs. 173.3 billion has been recorded for 2023 in the primary account which excludes interest payments. This is a significant improvement over the primary deficit of Rs. 894.8 billion recorded in 2022.

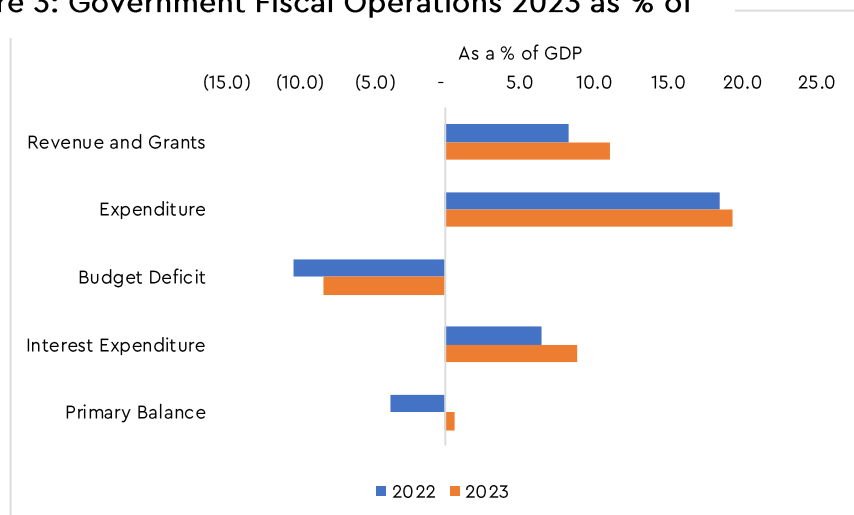
**Figure 2: Government Fiscal Operations**



Source : Department of Fiscal Policy

As a percentage of GDP, Revenue and Grants increased to 11.1 percent in 2023 from 8.4 percent in 2022. Expenditure increased to 19.4 percent in 2023 from 18.6 percent in 2022 along with the increase of interest expenditure to 8.9 percent from 6.5 percent during this period. Accordingly, the budget deficit narrowed to 8.3 percent of GDP in 2023 from 10.2 percent in 2022. A primary surplus of 0.6 percent was recorded in 2023 compared to the primary deficit of 3.7 percent in 2022.

**Figure 3: Government Fiscal Operations 2023 as % of**



Source : Department of Fiscal Policy

## 2.3 Government Revenue

The improved fiscal performance in 2023 was primarily driven by the increase in tax revenue. Tax revenue increased by Rs. 969.4 billion or 55.4 percent in 2023 to Rs. 2,720.6 in 2023 from Rs. 1,751.1 billion in 2022. Tax revenue as a percentage of GDP increased to 9.8 percent of GDP in 2023 from 7.3 percent of GDP in 2022.

The increase in revenue was mainly led by the increase in revenue from income taxes by 70.7 percent and revenue from taxes on goods and services by 62.1 percent. Revenue from income taxes increased owing to significant policy changes that became effective from January 1, 2023, including revision of Personal Income Tax Structure (PIT) and Making Advance Personal Income Tax and Advance Income Tax Mandatory. Further, revenue from Corporate Income Tax increased owing to the increase of Corporate Income Tax (CIT) rate from 24 percent to 30 percent, increasing the rate for liquor, tobacco, betting, and gaming to 40 percent, and removing sector-specific concessionary rates effective from October 1, 2022.

**Table 1: Summary of Government**

				Rs. Million
Item	2020	2021	2022	2023 <sup>(a)</sup>
<b>Total Revenue and Grants</b>	<b>1,373,308</b>	<b>1,463,810</b>	<b>2,012,589</b>	<b>3,074,324</b>
<b>Total Revenue</b>	<b>1,367,960</b>	<b>1,457,071</b>	<b>1,979,184</b>	<b>3,048,822</b>
Tax Revenue	1,216,542	1,298,019	1,751,132	2,720,563
Income Tax	268,249	302,115	534,021	911,355
Taxes on Goods and Services	586,650	646,068	875,995	1,420,089
Taxes on External Trade	361,643	349,836	341,116	389,118
Non Tax Revenue	151,417	159,052	228,052	328,259
<b>Grants</b>	<b>5,348</b>	<b>6,740</b>	<b>33,405</b>	<b>25,502</b>
<b>As a % of GDP</b>				
<b>Revenue and Grants</b>	<b>8.8</b>	<b>8.3</b>	<b>8.4</b>	<b>11.1</b>
<b>Total Revenue</b>	<b>8.7</b>	<b>8.3</b>	<b>8.2</b>	<b>11.0</b>
Tax Revenue	7.8	7.4	7.3	9.8
Non Tax Revenue	1.0	0.9	0.9	1.2
<b>Grants</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>0.1</b>

Source: Department of Fiscal Policy

(a) Provisional

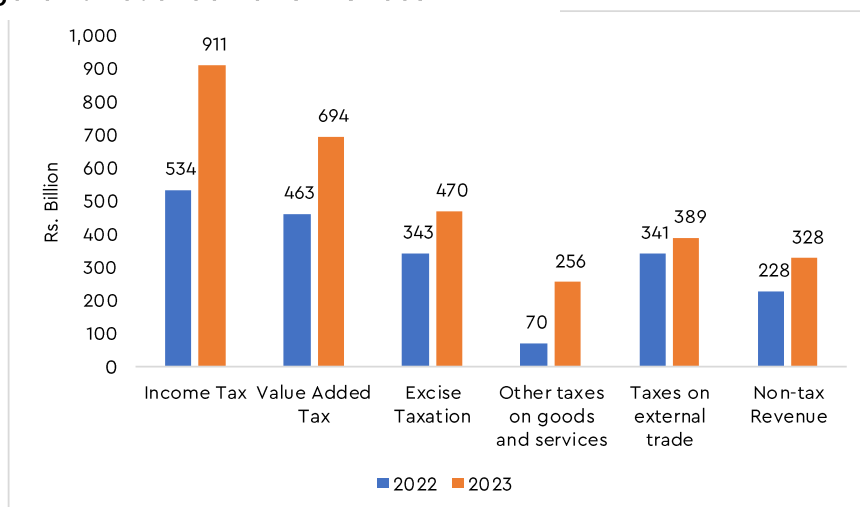
Revenue from Value Added Tax (VAT) increased by 50.0 percent owing to the impacts of increasing the VAT rate to 12 percent effective from June 1, 2022 and to 15 percent effective from September 1, 2022, and reducing the VAT registration threshold per annum to Rs. 300 million to Rs. 80 million effective from October 1, 2022. However, the VAT on imports had only increased by 31.4 percent indicating the impact of import restrictions that continued till October 2023.

Revenue from excise taxes increased by 37.1 percent. Excise Duty on petroleum increased by 170.6 percent due to the increase of excise tax on fuel by Rs. 25 per litre effective from January 01, 2023 and by another Rs. 25 per litre from June 01, 2023. Gradual liberalization of fuel usage quotas including the elimination of the QR system as the economy stabilized, contributed to the growth in petroleum excise revenue. Rates of excise duty on liquor and cigarettes were also increased twice during 2023 in January and July. However, revenue from excise duty on cigarettes and liquor increased by only 13.7 percent and 3.1 percent, respectively in 2023. Other goods and services taxes recorded an increase of revenue by 263.6 percent mainly due to the revenue yield of Rs. 216.2 billion from the Social Security Contribution Levy in 2023.

Revenue from taxes on external trade recorded a growth of merely 14.1 percent. Revenue from the Ports and Airports Development Levy (PAL) and CESS Levy declined by 2.8 percent and 18.7 percent, respectively, owing to the effects of phasing out of para-tariffs along with continued import restrictions on non-essential items for most of 2023. Revenue from Customs Import Duty increased by 110.2 percent due to upward rate adjustments to compensate for revenue declines due to the phasing-out of para-tariffs.

Non-tax revenue increased by 43.9 percent to Rs. 328.3 billion. Non-tax revenue as a percentage of GDP increased to 1.2 percent in 2023 from 0.9 percent in 2022.

**Figure 4: Revenue Performances**



Source : Department of Fiscal Policy

Hence, the growth in revenue needs to be sustained with further improvements in tax policy and tax administration and the focus of the expenditure requires to be shifted towards growth-enhancing public investment. This is crucial to reach fiscal sustainability by further reducing the gross financial needs and thereby reducing the government debt stock.

**Table 2: Government Tax Revenue – By**

Source	Rs. Million		
	2022	2023 <sup>(a)</sup>	2022/2023 Change (%)
<b>Income Tax</b>	<b>534,021</b>	<b>911,355</b>	<b>70.7</b>
<b>Domestic Consumption Based Taxes</b>	<b>590,315</b>	<b>927,544</b>	<b>57.1</b>
VAT – Domestic	291,619	469,107	60.9
NBT – Domestic	352	68	-80.6
SSCL – Domestic	23,358	164,915	606.0
Tax on Liquor	165,188	170,260	3.1
Tax on Cigarettes /Tobacco	104,200	118,481	13.7
Other (Excise)	5,598	4,713	-15.8
<b>Import Based Taxes</b>	<b>592,960</b>	<b>842,164</b>	<b>42.0</b>
Import Duties	50,009	105,120	110.2
VAT – Import	171,452	225,353	31.4
NBT – Import	61	260	326.9
SSCL – Import	12,753	51,265	302.0
PAL	180,595	175,486	-2.8
SCL	40,194	51,327	27.7
Cess Levy	70,318	57,184	-18.7
Petroleum – Excise	53,074	143,642	170.6
Motor Vehicles – Excise	14,504	32,526	124.3
<b>Licence and Other</b>	<b>33,836</b>	<b>39,500</b>	<b>16.7</b>
Telecommunications Levy	14,995	17,304	15.4
Other	18,841	22,195	17.8
<b>Total Tax Revenue</b>	<b>1,751,132</b>	<b>2,720,563</b>	<b>186.6</b>

Source: Department of Fiscal Policy

(a) Provisional

## 2.4 Tax Reforms

The major tax reforms introduced with regard to income tax, VAT, and excise duties since June 2022 that led to the significant increase in revenue in 2023 will be continued and are expected to yield enhanced tax revenue over the medium term.

Further tax reforms were introduced in 2024 which will lead to an increase in revenue over the medium term. Such reforms include:

- increasing VAT rate up to 18 percent, lowering the VAT registration threshold to Rs. 60 million per annum, and removal of the majority of VAT exemptions with effect from January 1, 2024;
- lowering the registration threshold of the Social Security Contribution Levy (SSCL) to Rs. 60 million per annum from Rs. 120 million per annum with effect from January 1, 2024; and
- Introducing automatic indexation to all excisable articles with effect from January 1, 2024.

Further, phasing out of the CESS Levy and Ports and Airports Development Levy (PAL) within three and five years, respectively will be continued in a revenue-neutral manner. A new national tariff policy which is near finalization will provide a transparent and predictable external tariff framework that strikes an appropriate balance between the interests of consumers, exporters, domestic producers, and government revenue considerations.

## 2.5 Tax Administration Reforms

Following the recent major reforms introduced to tax policy, it is expected that future revenue enhancement will be driven largely by continuous improvement of tax administration and compliance measures. The Government implemented a series of tax administration measures over the past two years to enhance tax compliance, reduce revenue leakages and minimize corruption vulnerabilities. Key such tax administration measures are as follows:

- Mandating compulsory registration of individuals over 18 years of age to obtain a Tax Identification Number.
- Implementing Version 2.0 of the Revenue Administration and Management Information System (RAMIS) at the Inland Revenue Department (IRD)
- Introducing measurable KPIs for the IRD on payment, filing, reporting, and registration under the IMF-EFF Programme.
- Establishing a High Wealth Individuals (HWI) Unit, Design and Monitoring Unit, and a strengthened Risk Management Unit within the Large Taxpayers Unit at the IRD to ensure on-time filing and payment.
- Introducing modern risk-based audits for large taxpayers at IRD.
- Development of risk management capabilities of Sri Lanka Customs by developing a sophisticated software solution. The project goals include enhancing risk assessment for revenue risks, improving operational efficiency in customs clearance, ensuring compliance with regulations, and creating a sustainable, adaptable software system for future needs.

- Strengthening information sharing between IRD, Registrar General's Department, Department of Registrar of Companies, Department of Motor Traffic, government procuring entities, financial institutions, and Colombo Stock Exchange through the publication of Gazette Notification under Inland Revenue Act, No. 24 of 2017.

The following tax administration measures will be implemented over the medium term.

- Revising the VAT refund system to fully repeal the SVAT system in 2025.
- Implement a VAT compliance improvement programme.
- Minimize temporary VAT registrations through inter-linkages between IRD and Sri Lanka Customs to reduce revenue leakages.
- Introducing a digital revenue administration system to the Excise Department and Single Window at the Customs.
- Develop RAMIS 3.0 with required functionality and design improvements to allow IRD to process all tax collections with RAMIS.
- Enhance anti-corruption measures within revenue collection agencies with strengthened Codes of Conduct, Internal Affairs Departments, Risk Management and Automation.
- Creation of a semi-autonomous Revenue Authority.

Once revenue targets can be met in a sustainable manner through these tax policy and administration reforms, it will be possible to rationalize tax rates in a manner that does not jeopardize the achievement of revenue targets.

## 2.6 Tax Revenue Performance

### 2.6.1 Income Tax

Revenue collection from income taxes increased significantly by 70.7 percent to Rs. 911.4 billion in 2023 from Rs. 534.0 billion in 2022. The revision of PIT and CIT tax streams and making APIT and WHT on employment income mandatory for all taxpayers were the main reasons to this surge. The realization of revenue from income tax was 105.5 percent of the envisaged annual estimate for 2023. Revenue from income tax as a percentage of tax revenue increased to 33.5 percent in 2023 from 30.5 percent in 2022. Corporate and non-corporate taxes considerably increased its revenue by 24.5 percent to Rs. 608.2 billion in 2023 from Rs. 488.4 billion in 2022. In nominal terms, revenue generated from PAYE/ APIT increased notably by 467.4 percent to Rs. 145.0 billion in 2023 from Rs. 25.5 billion in 2022 due to the implementation of mandatory APIT collection and increased incremental tax rates of employees who exceeded the minimal threshold level. Revenue collected from WHT also recorded a significant increase of 696 percent to Rs. 157.9 billion in 2023 from Rs. 19.8 billion in 2022 due to the re-imposition of mandatory WHT on employment income (PAYE), re-imposition of mandatory WHT for dividends, interest or discount paid and rent payments/ service payment (exceeding Rs. 100,000 per month). The realization of revenue from WHT was 105.3 percent of the estimate for 2023. Despite the above increases, revenue from Capital Gain Tax decreased to Rs. 2.7 billion in 2023 from Rs. 5.3 billion in 2022 reflecting the subdued performance in the real estate sector.



## 2.6.2 Value Added Tax (VAT)

In nominal terms, revenue from VAT increased significantly by 50.0 percent to Rs. 694.5 billion in 2023 from Rs. 463.1 billion in 2022 mainly due to the increase in VAT rate and the reduction of the VAT registration threshold in the latter part of 2022. VAT revenue from both domestic activities and imports increased in 2023. Revenue collected from VAT on domestic activities increased by 60.9 percent to Rs. 469.1 billion in 2023 from Rs. 291.6 billion in 2022 while VAT revenue from imports increased by 31.4 percent to Rs. 225.4 billion in 2023 from Rs. 171.5 billion in 2022. However, the implications of VAT reforms are not fully reflected in the increased revenue of VAT on imports due to the continuation of a majority of import restrictions during most of 2023.

VAT revenue as a percentage of total tax revenue decreased slightly to 25.5 percent in 2023 from 26.4 percent in 2022 while VAT revenue as a percentage of GDP increased notably to 2.5 percent in 2023 from 1.9 percent in 2022.

**Table 3: Value Added Tax Revenue**

Item	2018	2019	2020	2021	2022	Rs. Million
						2023 <sup>(a)</sup>
Domestic	283,327	275,089	150,823	185,918	292,293	469,768
Imports	179,163	169,914	85,727	122,766	171,478	225,401
<b>Gross Revenue</b>	<b>462,490</b>	<b>445,003</b>	<b>236,550</b>	<b>308,684</b>	<b>463,771</b>	<b>695,169</b>
Refunds	840	1,126	2,764	471	699	709
<b>Net Revenue</b>	<b>461,651</b>	<b>443,877</b>	<b>233,786</b>	<b>308,213</b>	<b>463,072</b>	<b>694,460</b>
<b>Net Revenue as a % of GDP</b>	<b>3.0</b>	<b>2.8</b>	<b>1.5</b>	<b>1.7</b>	<b>1.9</b>	<b>2.5</b>

Source: Department of Fiscal Policy

(a) Provisional

## 2.6.3 Social Security Contribution Levy (SSCL)

The SSCL is charged at the rate of 2.5 percent on liable turnover from importers, manufacturers, service providers and wholesalers and retailers, whose turnover exceeds Rs. 120.0 million per annum with effect from October 01, 2022. The revenue from SSCL increased significantly to Rs. 216.2 billion in 2023 from Rs. 36.1 billion in 2022 reflecting full revenue impact in 2023. SSCL revenue as a percentage of total tax revenue is 7.9 percent in 2023.

## 2.6.4 Excise Duty

Total revenue from Excise Duty experienced a notable increase of 37.1 percent in 2023. This increase was primarily driven by the heightened revenue mainly from petroleum products and motor vehicles compared to 2022 with the increase of rates of Excise Duty in respective products in 2023. Revenue collected from Excise Duty on petroleum products increased due to upward adjustments in rates and increased volumes as economic stability was gradually reestablished, allowing usage quotas administered by the QR system to be phased out. Excise duty on motor vehicles increased mainly due to allowing migrant workers to import motor vehicles as an incentive for their contribution to increase foreign remittances of Sri Lanka.

The revenue collected from Excise Duty as a percentage of GDP increased to 1.7 percent in 2023 from 1.4 percent in 2022 due to the increased revenue from all major categories of excisable articles. In nominal terms, revenue from Excise Duty witnessed a substantial rise of 37.1 percent to Rs. 469.6 billion in 2023 compared to Rs. 342.5 billion in 2022. In contrast, the contribution of Excise Duty revenue declined to 17.3 percent of total tax revenue in 2023 from 19.6 percent in 2022 as other tax measures such as income tax and VAT grew at a faster rate. However, Excise Duty has

further secured its position as the third largest contributor to government revenue with the realization of the Excise Duty collection of 104.4 percent of the annual estimated revenue in 2023.

**Table 4: Excise Duty Revenue**

Item	2018	2019	2020	2021	2022	Rs. Million 2023 <sup>(a)</sup>
Liquor	113,944	115,443	120,990	138,637	165,188	170,260
Cigarettes	92,198	87,367	94,345	88,539	104,160	117,467
Motor Vehicles	204,081	130,378	48,760	18,113	14,504	32,526
Petroleum Products	66,318	61,740	53,111	55,339	53,074	143,642
Other	7,701	4,549	4,727	6,234	5,598	4,713
<b>Total</b>	<b>484,242</b>	<b>399,478</b>	<b>321,932</b>	<b>306,861</b>	<b>342,523</b>	<b>468,608</b>

Source: Department of Fiscal Policy

(a) Provisional

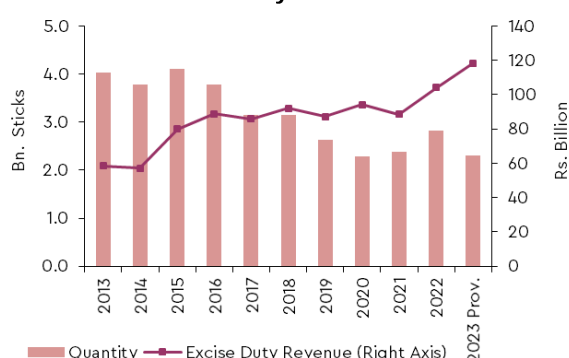
The revenue collected from Excise Duty on liquor increased only by 3.1 percent to Rs. 170.3 billion in 2023 from Rs. 165.2 billion in 2022. However, the production of alcohol declined by 17.5 percent to 34.0 million absolute liters in 2023 from 41.2 million absolute liters in 2022. This reflects the importance of further strengthening tax administration, particularly implementing a proper monitoring system to address the issues in the security features and security features management system (tax stamps).

**Table 5: Structure of the Amendment of the Excise Duty on**

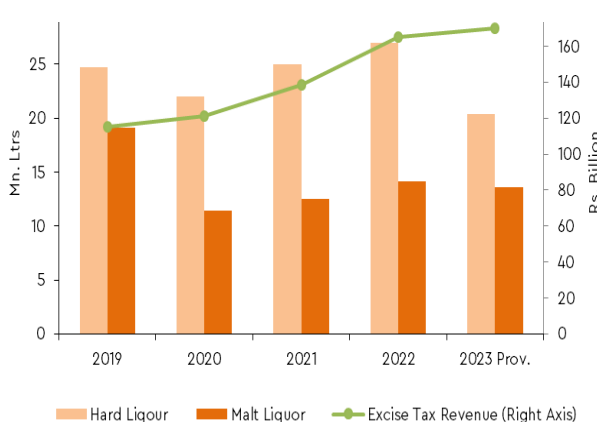
Liquor Category	Previous Duty per Absolute Litre (Rs.) (from July 01, 2023)	New Duty per Absolute Litre (Rs.) (From January.01.2023)	Increase as a Percentage
Special Arrack	6,000	6,840	14
Molasses/ Palmyra/ Coconut Arrack	6,420	7,320	
Country made Foreign Liquor	6,600	7,525	
Beer (Strength - Less than 5%)	4,750	5,415	
Strong Beer (Strength - more than or equal to 5%)	4,980	5,680	
Wine	4,750	5,415	
Sake	1,300	1,480	
Milk Punch	3,300	3,760	
Cider	3,600	4,105	

Source: Department of Fiscal Policy

**Figure 5: Cigarette Production and Excise Duty Revenue**



**Figure 6: Liquor Production and Excise Tax**



Revenue from Excise Duty on motor vehicles exhibited a remarkable increase of 124.3 percent to Rs. 32.5 billion in 2023 from Rs. 14.5 billion in 2022 as a result of the relaxation of temporary importation restrictions on certain vehicle categories. Revenue from cigarettes notably increased by 13.7 percent to Rs. 118.4 billion in 2023 from Rs. 104.1 billion in 2022 primarily due to the upward revision of Excise Duty on cigarettes implemented on January 01 and July 01, 2023. However, the

sales of cigarettes declined by 18.5 percent to 2,303.2 million sticks in 2023 from 2,825.3 million sticks in 2022.

The revenue derived from Excise Duty applicable on petroleum products increased substantially by 170.6 percent to Rs. 143.6 billion in 2023 from Rs. 53.1 billion in 2022. This notable uptick is mainly driven by the heightened importation of refinery products and crude oil during the period concerned. Meanwhile, the revenue from Excise Duty on other excisable items, including sweetened beverages, refrigerators, palm oil, and fatty acids, etc. declined by 15.8 percent to Rs. 4.7 billion in 2023 from Rs. 5.6 billion in 2022. This decline was largely attributed to the import restrictions on non-essential products, which remained effective until the third quarter of 2023.

#### **2.6.5 Custom Import Duty (CID)**

Revenue from Custom Import Duty (CID) increased by 110.2 percent to Rs. 105.1 billion in 2023 from Rs. 50.0 billion in 2022 mainly due to the upward revision of CID rates from 0:10:15 percent to 0:15:20 percent to accommodate the proposed phasing out of para-tariffs with effect from March 28, 2023 and the policy reversal for partial removal of import restrictions on essential and intermediary goods. The revenue from CID outperformed in 2023, reporting 119.5 percent of the annual estimate.

#### **2.6.6 Special Commodity Levy (SCL)**

Revenue collection from SCL increased notably by 27.7 percent to Rs. 51.3 billion in 2023 from Rs. 40.2 billion in 2022 due to a notable growth in the quantity of imports of essential commodities such as sugar, lentils and big onions. Revenue from SCL outperformed in 2023, surpassing the annual estimate for 2023 by 2.7 percent. However, the Government has passed through the benefit of the Rupee appreciation during the year to consumers without fully adjusting the SCL to capture the exchange gains.

#### **2.6.7 Ports and Airports Development Levy (PAL)**

Revenue generated from the PAL decreased marginally by 2.8 percent to Rs. 175.5 billion in 2023 from Rs. 180.6 billion in 2022. This was mainly attributable to the removal of PAL applicable to 1,631 HS codes (tariff items) with effect from April 03, 2023 as part of the program action of the Development Loan Policy Program of the World Bank for the removal of PAL within five years in equal installment commencing from the year 2023. Around 4100 HS code items which represent about 50 percent of the total items applicable for the PAL have been removed by the end of year 2023. Petroleum oils including petrol and diesel, minerals in bituminous substances, Oil-cake and other solid residues, cereals and fertilizers are the five major items that contributed to the PAL revenue in the year 2023.

#### **2.6.8 Commodity Exports Subsidy Scheme Levy (CESS)**

The revenue generated from the CESS on imports and exports declined notably by 18.7 percent to Rs. 57.2 billion in 2023 from Rs. 70.3 billion in 2022. This downturn was primarily attributable to the import reduction resulting from the government's implementation of restrictive policies aimed at curtailing non-essential imports along with the government's decision to phase out CESS (para tariffs) within a three-year period starting from 2023. Revenue collected from the CESS Levy on imports decreased by 19.2 percent to Rs. 55.0 billion in 2023 from Rs. 68.1 billion in 2022.

Lubricating oils (Base oils) utilized for the production of lubricant oils were the principal contributor to the revenue generated from import CESS in 2023. Further, Portland cement, woven fabrics, and tires have become other major contributors to the CESS revenue. Revenue from export CESS marginally declined to Rs. 2.22 billion in 2023 from Rs. 2.24 billion in 2022. Key products that contributed to export CESS revenue were tea, and, coconut. The realization of revenue collected from CESS was 107.9 percent of the annual estimate of Rs. 53 billion for 2023.

**Table 6: Cess Revenue from International Trade and Government Subsidy for Agriculture Sector**

Description	2021	2022	2023 <sup>(a)</sup>	Description	2021	2022	2023 <sup>(a)</sup>
<b>Cess on Exports</b>	<b>2,223</b>	<b>2,243</b>	<b>2,229</b>	<b>Commercial Crop Development</b>	<b>24,056</b>	<b>64,074</b>	<b>-</b>
Tea-under Tea (Tax and Control of Export) Act, Sri Lanka Tea Board Law	482	465	523	Tea	1,177	462	
Rubber-under Rubber Replanting Subsidy Act	8	10	7	Rubber	897	652	
Coconut-under Coconut Development Act	180	189	186	Coconut	322	213	
EDB Cess- under Sri Lanka Export Development Act	1,553	1,579	1,513	Cashew	64	29	
<b>Cess on Imports</b>	<b>73,320</b>	<b>68,076</b>	<b>54,955</b>	Minor Export Crops (Cinnamon, Cocoa, Coffee, Pepper)	361	241	
Imports- under Sri Lanka Export Development Act	73,320	68,076	54,955	Fertilizer Subsidy for Total Agriculture Sector Development	21,235	62,477	
<b>Total</b>	<b>75,543</b>	<b>70,318</b>	<b>57,184</b>	<b>Total</b>	<b>24,056</b>	<b>64,074</b>	<b>-</b>

Source: Department of Customs and Department of National Budget

(a) Provisional

## 2.6.9 Other Taxes

### 2.6.9.1 Telecommunication Levy (TL) :

Revenue generated from the Telecommunication Levy increased by 15.4 percent to Rs. 17.3 billion in 2023 from Rs. 15.0 billion in 2022 due to the continuing growth in telecommunication services during the year 2023 and residual impacts of rate adjustments in mid-2022.

### 2.6.9.2 Embarkation Levy (EL) :

Revenue collected from the embarkation levy increased by 74.5 percent to Rs. 38.8 billion in 2023 from Rs. 22.2 billion in 2022 benefiting from the recovery of the tourism sector in Sri Lanka as tourist arrivals increased significantly following the stabilization of the economy

### 2.6.9.3 Betting and Gaming Levy (BG) :

Total revenue collected from the Betting and Gaming levy increased notably by 41.5 percent to Rs. 7.4 billion in 2023 from Rs. 5.2 billion in 2022. This was due to the recovery of tourist arrivals in Sri Lanka, the increase in travel and entertainment activities, and the revenue measures imposed including the annual fee and entrance fee for Sri Lankan citizens who enter such place of business of Gaming with effect from April 01, 2023. In addition, several measures were imposed to streamline the Betting and Gaming industry by introducing regulations for online gaming and increasing the annual levy payable by a person carrying on the business of a bookmaker and the business of Gaming.

Revenue from casinos also gained Rs. 2 billion in 2023 mainly due to the collection of increased amounts of Casino registration fees imposed in 2022 by the Gazette notification issued under the Casino Business (Regulation) Act, No. 17 of 2010, but completely implemented effective from 2023.

4.3.2

## 2.7 Non-Tax Revenue Performance

In nominal terms, non-tax revenue increased significantly by 43.9 percent to Rs. 328.3 billion in 2023 from Rs. 228.1 billion in 2022. This reflects the increase in revenue collection from fines, fees and charges by 62.8 percent to Rs. 146.6 billion in 2023 from Rs. 90.1 billion in 2022. This was attributable to the upward revision of fees and charges of the Department of Motor Traffic, the Department of Immigration and Emigration and the Department of Registration of Persons. Accordingly, non-tax revenue as a percentage of GDP increased to 1.2 percent in 2023 from 0.9 percent in 2022. Meanwhile, non-tax revenue from interest income increased notably by 258.3 percent to Rs. 26.2 billion in 2023 from Rs. 7.3 billion in 2022 due to the increase in interest rates. Profits and dividends from State Owned Enterprises (SOEs) also increased by 169.5 percent to Rs. 75.7 billion in 2023 from Rs. 28.1 billion in 2022. Revenue from Social Security Contributions decreased marginally by 3.1 percent to Rs. 36.3 billion in 2023 from Rs. 37.4 billion in 2022. Meanwhile, other sources of nontax revenue increased by 21.1 percent to Rs. 35.5 billion in 2023 from Rs. 29.3 billion in 2022.

**Table 7: Non Tax Revenue**

Rs. Million

Item	2022	2023 <sup>(a)</sup>	2022/2023 (% change)	2023 (% of Total Non Tax Revenue)
Interest/Rent	13,188	33,231	152.0	10.1
Profits and Dividends	28,092	75,701	169.5	23.1
Sales and Charges	90,050	146,566	62.8	44.6
Social Security Contribution	37,416	36,258	-3.1	11.0
Central Bank Profit Transfers	30,007	1,029	-96.6	0.3
Other	29,300	35,474	21.1	10.8
<b>Total</b>	<b>228,052</b>	<b>328,259</b>	<b>43.9</b>	<b>100.0</b>

Source: Department of Treasury Operations, Department of State Accounts and Department of Fiscal Policy  
(a) Provisional

## Major Fiscal Measures: January, 2023 – April 2024

Effective Date	Measures
<b>Inland Revenue (Amendment) Act, No. 45 of 2022</b>	
01.01.2023	<b>Personal Income Tax</b>
	<b>Taxable income per annum</b>
	First Rs. 1,200,000 – Exempt Rs. 500,000- Rs. 1,000,000 – 6% Rs. 1,000,000- Rs. 1,500,000 – 12% Rs. 1,500,000- Rs. 2,000,000 – 18% Rs. 2,500,000- Rs. 3,000,000 – 24% Rs. 3,000,000- Rs. 3,500,000 – 30% Above Rs. 3,500,000 – 36%
01.01.2023	<b>Withholding Tax (WHT)</b>
	<b>WHT Rates</b>
	Dividend – 15% Interest or Discount paid – 5% Rent payments exceeding Rs. 100,000 p.m. – 10% Service payments Rs. 100,000 p.m – 5% In all other cases – 14%
<b>Inland Revenue (Amendment) Act, No. 14 of 2023</b>	
01.04.2023	- To increase the income tax rate applicable to the Employees Trust Fund, an approved provident or pension fund, or an approved termination fund up to 30% and the income tax rate applicable to the funds which effectively participate in the process of domestic Debt optimization to continue as at 14%.
<b>Betting and Gaming Levy- Betting and Gaming Levy Act, No. 40 of 1988</b>	
01.04.2023	<b>Betting and Gaming Levy (Amendment) Act, No. 11 of 2023</b>
	<ul style="list-style-type: none"> <li>i. To remove the restriction on registration for new Casinos which are licensed under the Casino Business (Regulation) Act, No. 17 of 2010, with the Inland Revenue Department, to pay the levies imposed under the B &amp; G Act.</li> <li>ii. To increase the Gross Collection Levy on the turnover from 10% to 15%.</li> <li>iii. To reduce the Casino Entrance Levy from USD 100 (It has not been collected up to now) to USD 50 or equivalent in Sri Lankan Rupees from every citizen of Sri Lanka who enters such place of business of gaming.</li> <li>iv. To increase the amount of Annual Levy payable by a person carrying on the Business of Gaming from Rs. 200 million to Rs. 500 million for every year commencing on or after April 01, 2023.</li> <li>v. To increase the Annual Levy payable by a person carrying on the business of a bookmaker for every year commencing on or after April 01, 2023 as follows; <ul style="list-style-type: none"> <li>- through an agent from Rs. 4 million to Rs. 5 million</li> <li>- with the use of live telecast facilities from Rs. 600,000 to Rs.1,000,000</li> <li>- without the use of live telecast facilities from Rs. 50,000 to Rs. 75,000</li> </ul> </li> </ul>



	<ul style="list-style-type: none"> <li>vi. To redefine the terms of "bookmaker" and "gaming" to include online activities.</li> <li>vii. To redraft relevant sections of the B &amp; G Act to give references to other Acts currently in effect.</li> </ul>
<b>Inland Revenue (Amendment) Act, No. 04 of 2023</b>	
08.05.2023	<ul style="list-style-type: none"> <li>i. To make electronic tax filing mandatory for personal income taxpayers.</li> <li>ii. To streamline the refund process and expedite the refunding of amounts paid in excess of the tax liability by resident individuals.</li> <li>iii. To discourage cash transactions. Payment in aggregate to Rs. 500,000/= or more in a day, or in a single transaction or in a single event will not be allowed to deduct as expenses for tax purposes.</li> <li>iv. Obligating financial institutions etc to submit taxpayer transaction information at the individual level to the Inland Revenue Department (IRD).</li> <li>v. Exemption of amounts derived by a non-resident person from engaging in a project of the Government of Sri Lanka.</li> </ul>
<b>Income Tax- Amendments to the Inland Revenue Act, No. 24 of 2017</b>	
01.06.2023	<p>Gazette Notification No. 2334/21 of 31.05.2023</p> <ul style="list-style-type: none"> <li>- To introduce compulsory tax registration at the Department of Inland Revenue for all residents who are above 18 Years of age without considering their annual income and tax free thresholds, as proposed in Interim Budget Speech 2022.</li> <li>- Mandatory registration for professionals of 14 categories, except for those who have already been registered under the Inland Revenue Act, No. 24 of 2017.</li> <li>- Any individual who does not belong to any of the aforementioned categories, but all those above 18 years or more as of 31 December 2023 are required to register with IRD with effect from 01 January 2024.</li> </ul>
01.04.2024	<p>Gazette Notification No. 2376/25 of 21.03.2024</p> <ul style="list-style-type: none"> <li>- To prescribe the information to be shared on a regular basis with the Commissioner General of Inland Revenue (CGIR) by the persons including Government Institutions.</li> </ul>
<b>Casino Business (Regulation) Act, No.17 of 2010</b>	
12.01.2024	<p>Gazette Notification No. 2366/33 of 12.01.2024</p> <ul style="list-style-type: none"> <li>- To substitute section 05 of the Casino Business Licensing Regulation No.01 of 2022 and to incorporate a schedule II amending the license fee and license renewal fee structures given therein.</li> </ul>
02.02.2024	<p>Gazette Notification No. 2369/42 of 02.02.2024</p> <ul style="list-style-type: none"> <li>- To amend the investment criteria associated with the License fees and license renewal fees given in Schedule II of the regulation.</li> </ul>
22.04.2024	<p>Gazette Notification No. 2381/16 of 22.04.2024</p> <ul style="list-style-type: none"> <li>- To amend the Sinhala translations of Extraordinary Gazette Notification No. 2366/33 dated January 12th, 2024, and the Extraordinary Gazette Notification No. 2369/42 dated February 02, 2024.</li> </ul>
<b>Social Security Contribution Levy(SSCL)- Social Security Contribution Levy) Act, No.25 of 2022</b>	

08.09.2023	<b>Social Security Contribution Levy(Amendment) Act, No.15 of 2023</b> <ol style="list-style-type: none"> <li>To amend Part IA of the First Schedule to the Social Security Contribution Act (SSCL) to exempt the following items from SSCL; <ol style="list-style-type: none"> <li>Any motor vehicle liable to the excise duty under the Excise (Special Provisions) Act, No. 13 of 1989 on the importation in considering excise duty is a composite tax introduced to simplify the tax structure.</li> <li>Equipment used by differently-abled persons to lower the tax burden on such persons.</li> <li>Rough unprocessed gem stones imported for re-exporting after cut and polishing to maintain the competitiveness of such Sri Lankan business in the global market by lowering the tax burden.</li> <li>Any items sold at duty- free shops, similar to other import taxes.</li> <li>Rice manufactured out of locally produced paddy to ease the rising cost of living.</li> </ol> </li> <li>To amend item i of Part II of the First Schedule to the SSCL Act to exempt generation and supply of electricity other than supply of electricity under a distribution license from SSCL.</li> <li>To amend Part II of the First Schedule to the SSCL Act to exempt services provided by any General Sales Agent holding an Air Transport Service License issued under Section 97 of the Civil Aviation Act from SSCL considering thin profit margins of general sales agents.</li> </ol>
01.01.2024	<b>Social Security Contribution Levy(Amendment) Act, No.15 of 2024</b> <ul style="list-style-type: none"> <li>To reduce the registration threshold applicable for the Social Security Contribution Levy (SSCL) to Rs. 60 million per annum from Rs. 120 million per annum.</li> </ul>
<b>Value Added Tax (VAT)- Value Added Tax Act, No. 14 of 2002</b>	
01.01.2023	Value Added Tax (Amendment) Act, No. 44 of 2022 <ul style="list-style-type: none"> <li>To remove VAT exemption on Condominium Residential Apartments.</li> </ul>
01.01.2024	Gazette Notification No. 2363/22 of 19.12.2023 <ul style="list-style-type: none"> <li>To increase the VAT rate from 15 percent to 18 percent.</li> </ul>
01.01.2024	Value Added Tax (Amendment) Act, No. 32 of 2023 <ul style="list-style-type: none"> <li>To remove vast majority of VAT exemptions applicable on major items.</li> </ul>
01.01.2024	Value Added Tax (Amendment) Act, No. 16 of 2024 <ul style="list-style-type: none"> <li>To reduce VAT registration threshold to Rs. 60 million per annum from Rs. 80 million per annum.</li> </ul>
<b>Excise (Special Provisions) Duty - Excise (Special Provisions) Act, No. 13 of 1989</b>	
01.01.2023	Gazette Notification No. 2312/68 of 31.12.2022 <ul style="list-style-type: none"> <li>To assign Excise Duty applicable the newly created/ subdivided and amended HS codes accommodating the 2022 HS code revision implemented by Sri Lanka Customs.</li> <li>To increase Excise Duty applicable on Petroleum Products.</li> <li>To increase Excise Duty applicable on Cigarettes.</li> </ul>
01.06.2023	Gazette Notification No. 2334/23 of 31.05.2023 <ul style="list-style-type: none"> <li>To increase the Excise (Special Provision) Duty rate applicable on fuel (Petrol and Diesel) by Rs. 25/- per liter each.</li> </ul>
17.06.2023	Gazette Notification No. 2336/69 of 16.06.2023



	<ul style="list-style-type: none"> <li>- To impose an Excise (Special Provision) Duty on Palmitic Acid (HS Code 2915.70.10) and Lauric Acid (HS Code 2915.90.10) used in soap manufacturing of 29% of CIF value.</li> </ul>
01.07.2023	Gazette Notification No. 2338/58 of 30.06.2023 <ul style="list-style-type: none"> <li>- To increase the Excise Duty on all varieties of Cigarettes by 20 percent in line with the IMF Extended Fund Facility Programme.</li> </ul>
01.01.2024	Gazette Notification No. 2364/36 of 31.12.2023 <ul style="list-style-type: none"> <li>- To revise all excisable articles with unit rates excise duty by 14% based on an indexation and to reduce the excise duty on Petrol per litre by Rs 5, and on Diesel per litre by Rs 6.</li> </ul>
<b>Excise (Ordinance) Duty – Excise Ordinance (Chapter 52)</b>	
03.01.2023	Excise Notification No.07/2022 (Gazette Notification No. 2312/70 of 31.12.2022) <ul style="list-style-type: none"> <li>- To Increase the Duty on Liquor</li> </ul>
17.06.2023	Excise Notification No.01/2023 (Gazette Notification No. 2336/70 of 16.06.2023) <ul style="list-style-type: none"> <li>- To increase the current limits of Isopropyl Alcohol that can be kept in possession with and without license.</li> </ul>
01.07.2023	Excise Notification No.02/2023 (Gazette Notification No. 2338/57 of 30.06.2023) <ul style="list-style-type: none"> <li>- To increase the Excise Duty on all varieties of liquor by 20 percent in line with the IMF Extended Fund Facility Programme.</li> </ul>
09.12.2023	Excise Notification No.03/2023 (Gazette Notification No. 2361/44 of 08.12.2023) <ul style="list-style-type: none"> <li>- To maintain one opening and one closing time for all types of Excise licenses with the objective to reduce the increasing costs associated with inspection enforcing closing times for Excise licenses.</li> </ul>
01.01.2024	Excise Notification No.04/2023 (Gazette Notification No. 2364/35 of 31.12.2023) <ul style="list-style-type: none"> <li>- To increase Excise Duties on all varieties of liquor by 14 percent with the purpose of introducing an annual inflation adjustment for Excise Duty.</li> </ul>
12.01.2024	Excise Notification No.02/2024 (Gazette Notification No. 2366/39 of 12.01.2024) <ul style="list-style-type: none"> <li>- To amend the provisions in Excise Notification No. 902.</li> </ul>
01.02.2024	Excise Notification No.03/2024 (Gazette Notification No. 2369/32 of 01.02.2024) <ul style="list-style-type: none"> <li>- To revise Annual Excise License Fees and to include Payment to be done of only one time fee for Industry Entry.</li> </ul>
<b>Tobacco Tax – Tobacco Tax Act, No. 08 of 1999</b>	
01.01.2023	Gazette Notification No. 2312/71 of 31.12.2022 <ul style="list-style-type: none"> <li>- To impose a tax on beedi of Rs. 2 per stick.</li> </ul>
<b>Customs Surcharge – Customs Ordinance (Chapter 235)</b>	
05.01.2023	Gazette Notification No. 2313/35 of 04.01.2023 <ul style="list-style-type: none"> <li>- To reissue the existing orders which have contained HS Codes 2017 version with the new HS version of 2022.</li> </ul>
01.06.2023	Gazette Notification No. 2334/28 of 31.05.2023 <ul style="list-style-type: none"> <li>- To reissue the Gazette Notification No. 2308/16 of 30.11.2022 to continue to the surcharge as a percentage of the Custom Import Duty on selected goods for another six months period till December 31, 2023.</li> </ul>

<b>Ports and Airports Development Levy – Ports and Airports Development Levy Act, No. 18 of 2011</b>	
01.01.2023	Gazette Notification No. 2312/67 of 31.12.2022 - To assign PAL applicable the newly created / subdivided and amended HS Codes accommodating the 2022 HS Code revision implemented by Sri Lanka Customs.
04.04.2023	Gazette Notification No. 2326/02 of 03.04.2023 - To exempt PAL applicable on 1631 tariff lines as the first step of the five-year phasing out of PAL as per the proposal in Budget 2023.
22.09.2023	Gazette Notification No. 2350/45 of 21.09.2023 - To Impose PAL applicable on the importation of milk powder by 10% which was exempted since August 2021.
01.01.2024	Gazette Notification No. 2364/37 of 31.12.2023 - To exempt PAL on essential 26 items including Petrol, Diesel, and Fertilizers as PAL has to be phased out completely within five (05) years in accordance with the 2023 budget proposal No. 34.6 (Phasing-out of Para Tariffs).
29.03.2024	Gazette Notification No. 2377/39 of 28.03.2024 - To apply concessionary rates to 3,117 items and to exempt 595 items at the time of importation of such goods from Singapore, as per the provisions of Sri Lanka – Singapore Free Trade Agreement (SLSFTA).
<b>CESS Levy – Sri Lanka Export Development Act, No. 40 of 1979</b>	
01.01.2023	Gazette Notification No. 2312/76 of 01.01.2023 - To assign CESS levy applicable the newly created/subdivided and amended HS Codes accommodating the 2022 HS Code revision implemented by Sri Lanka Customs.
29.03.2023	Gazette Notification No. 2325/06 of 28.03.2023 - To reduce CESS levy on 2,668 HS Codes out of 8,155 HS Codes as the first step of phasing out CESS levy within three years as proposed in Budget 2023.
17.06.2023	Gazette Notification No. 2336/71 of 16.06.2023 - To increase CESS levy on importation of Portland cement and impose CESS of Rs. 1 per kg on importation of Clinkers.
22.07.2023	Gazette Notification No. 2341/63 of 21.07.2023 - To grant exemption of Cess Levy on importation of raw materials for local printing ink manufacturing to eliminate tariff anomaly.
06.01.2024	Gazette Notification No. 2365/50 of 04.01.2024 - To publish Tariff Liberalization Program (TLP) related to the CESS Levy under the Sri Lanka – Singapore Free Trade Agreement (SLSFTA).
<b>CESS Levy – Securities &amp; Exchange Commission of Sri Lanka Act, No.19 of 2021</b>	
31.01.2023	Gazette Notification No. 2316/32 of 26.01.2023 - To impose a CESS levy of 0.006% on the value of Repurchase Transaction (REPO) in corporate debt securities which are carried out on the Over The Counter (OTC) platform of the Colombo Stock Exchange.
<b>Non Tax (Fees and Charges)- Securities &amp; Exchange Commission of Sri Lanka Act, No.19 of 2021</b>	
01.02.2024	Gazette Notification No. 2366/34 of 12.01.2024 - To revise the fees and charges charged by the Securities and Exchange Commission for Market Intermediaries and Market Institutions.

<b>Customs Import Duty (CID) – Revenue Protection Act, No. 19 of 1962</b>	
01.01.2023	Revenue Protection Order No. 07/2022 (Gazette Notification No. 2312/75 of 01.01.2023) - To update the HS Code System every 5 years to facilitate the legitimate international trade flows. Sri Lanka has a total of 7,842 HS Codes in 08 Digits. However, due to the HS Code 2022 Version, the total HS Codes has increased to 8155 HS Codes.
29.03.2023	Revenue Protection Order No. 01/2023 (Gazette Notification No. 2325/07 of 28.03.2023) - To increase CID rate for specific items to maintain revenue neutrality due to reduction of CESS Levy by 20 percent by revision of the three-band tariff system of the Customs Import Duty from 0%, 10% and 15% to 0%, 15% and 20%.
17.06.2023	Revenue Protection Order No. 02/2023 (Gazette Notification No. 2336/72 of 16.06.2023) - To create new HS Codes (National Sub Divisions) for Palmitic Acid and Lauric Acid and to impose a duty structure on the same as the duty structure of Palm oil Fatty Acid to facilitate the local Cosmetic Industry.
01.07.2023	Revenue Protection Order No. 03/2023 (Gazette Notification No. 2338/54 of 30.06.2023) - To remove first installment out of the six annual installments under the category "6" of the Tariff Liberalization Programme (TLP) of the Customs Import Duty on 1,238 Tariff Lines under Sri Lanka Singapore Free Trade Agreement (SLSFTA).
22.07.2023	Revenue Protection Order No. 04/2023 (Gazette Notification No. 2341/64 of 21.07.2023) - To introduce 5 percent concessionary rate of CID on importation of raw materials for local printing ink manufacturing to eliminate tariff anomaly.
30.08.2023	Revenue Protection Order No. 05/2023 (Gazette Notification No. 2347/06 of 29.08.2023) - To increase import duty on importation of Wheat Flour of 15 percent or Rs. 16 per kg to 20 percent or Rs. 27 per kg.
06.01.2024	Revenue Protection Order No. 06/2023 (Gazette Notification No. 2365/51 of 04.01.2024) - To remove second installment out of the six annual installments under the category "6" of the Tariff Liberalization Programme (TLP) of the Customs Import Duty on 1,222 Tariff Lines under Sri Lanka Singapore Free Trade Agreement (SLSFTA).
<b>Special Commodity Levy (SCL) – Special Commodity Levy Act, No. 48 of 2007</b>	
05.01.2023	Gazette Notification No. 2313/34 of 04.01.2023 - To reissue the existing orders which have contained HS Codes 2017 Version with the new HS Version of 2022.
26.01.2023	Gazette Notification No. 2316/28 of 25.01.2023 - To facilitate local animal feed manufacturing industry and the concession was extended subject to consignments of Maize reaching ports on or before January 15, 2023 on the recommendation of Secretary, Ministry of Agriculture.
21.02.2023	Gazette Notification No. 2320/04 of 20.02.2023 - To introduce a SCL of Rs.50/- per egg on importation of eggs and to grant concessionary rate of only Rs.1/- per egg for State Trading

	Cooperation(STC) to make available the eggs at reasonable price for the Bakery Industry.
04.03.2023	Gazette Notification No. 2321/76 of 04.03.2023 - To extend the validity period of SCL imposed on Black Gram, Cowpea, Kurakkan and Millet for another one-year period in order to ensure better price for local farmers.
08.03.2023	Gazette Notification No. 2322/20 of 07.03.2023 - To increase SCL to Rs.50/- on importation of Potatoes in order to encourage the local farmers by ensuring a reasonable market price for their harvest.
08.03.2023	Gazette Notification No. 2322/21 of 07.03.2023 - To apply concessionary rate of Rs.1/kg for importation of dates to be received as donation or gifts in Ramazan Festival Season.
18.03.2023	Gazette Notification No. 2323/40 of 17.03.2023 - To apply concessionary rate of Rs.200/kg for importation of frozen whole egg liquid subject to the recommendation of Secretary to the Ministry of Trade , Commerce and Food Security.
18.05.2023	Gazette Notification No. 2332/14 of 17.05.2023 - To extend the validity period and to increase SCL of 25 cents to Rs.65 per kg on importation of rice, and to impose SCL of Rs.75 per kg for importation of maize and grant duty waiver of Rs.50 per Kg for importation of maize for the production of Thripasha and to extend validity period of other 34 items as same duty rate.
21.05.2023	Gazette Notification No. 2332/53 of 20.05.2023 - To continue a SCL of Rs.50/- per egg on importation of eggs and to grant concessionary rate of only Rs.1/- per egg for State Trading Cooperation(STC) to make available eggs at reasonable price for the Bakery Industry.
23.06.2023	Gazette Notification No. 2337/16 of 22.06.2023 - To grant concessionary rate of Rs.200/kg for importation of frozen whole egg liquid subject to the recommendation of Secretary to the Ministry of Trade, Commerce and Food Security by considering the Food Policy Committee Decision.
14.07.2023	Gazette Notification No. 2340/45 of 13.07.2023 - To remove concessions granted on importation of maize considering the difference on import price and tender price for production of thripasha and applied normal duty structure.
01.08.2023	Gazette Notification No. 2343/11 of 31.07.2023 - To extend the validity period for 6 items and continue duty waiver on importation of salt for the purpose of manufacturing pharmaceuticals and revise the HS Codes liable to duty waiver on importation of fish varieties as sail fish, marlin fish and queen fish.
18.08.2023	Gazette Notification No. 2345/64 of 17.08.2023 - To introduce concessionary SCL duty rate of Rs 25 for importation of maize and revise the duty rate on importation of black gram and green gram.
21.08.2023	Gazette Notification No. 2346/16 of 21.08.2023 - To continue a SCL of Rs.50/- per egg on importation of eggs and to grant concessionary rate of only Rs.1/- per egg for State Trading Cooperation (STC).
08.09.2023	Gazette Notification No. 2348/44 of 08.09.2023

	<ul style="list-style-type: none"> <li>- To continue a duty on importation of Potatoes with considering the recommendations from Ministry of Agriculture and Ministry of Trade, Commerce and Food Security.</li> </ul>
14.10.2023	<p>Gazette Notification No. 2353/77 of 14.10.2023</p> <ul style="list-style-type: none"> <li>- To extend the validity period of prevailing SCL duty on importation of fish, maldivian fish, lentils, mangoesteen and kiwi fruit for a period of one year and extend the duty waiver for importation of mackerel fish for the use of local canned fish Industry.</li> </ul>
02.11.2023	<p>Gazette Notification No. 2356/20 of 01.11.2023</p> <ul style="list-style-type: none"> <li>- To increase the SCL rate on Sugar from 25 Cents per kg to Rs. 50/- per kg.</li> </ul>
01.12.2023	<p>Gazette Notification No. 2360/52 of 30.11.2023</p> <ul style="list-style-type: none"> <li>- To continue the SCL Duty on importation of 09 commodities for another one year period and to continue a concessionary SCL duty rate of Rs 10/- for importation of B' Onions and Rs. 200/- on canned fish till December 31, 2024.</li> </ul>
02.01.2024	<p>Gazette Notification No. 2365/04 of 02.01.2024</p> <ul style="list-style-type: none"> <li>- To grant duty waiver of Rs. 64/- per Kg on importation of rice with effect from 02.01.2024 to 21.01.2024'</li> </ul>
08.01.2024	<p>Gazette Notification No. 2365/84 of 07.01.2024</p> <ul style="list-style-type: none"> <li>- To continue a SCL duty on importation of Potatoes until December 31, 2024.</li> </ul>
20.02.2024	<p>Gazette Notification No. 2372/06 of 19.02.2024</p> <ul style="list-style-type: none"> <li>- To extend the validity period of prevailing SCL duty on importation of Maize, Black Gram and Green Gram whereas to increase the SCL rate on Cowpea and Kurakkan from Rs.70/- per kg to Rs. 300/- per kg.</li> </ul>
02.03.2024	<p>Gazette Notification No. 2373/42 of 01.03.2024</p> <ul style="list-style-type: none"> <li>- To grant duty waiver of Rs.199/- per kg for the importation of dates considering the Ramadan Festive season till April 11, 2024.</li> </ul>
27.03.2024	<p>Gazette Notification No. 2377/17 of 26.03.2024</p> <ul style="list-style-type: none"> <li>- To apply concessionary rate of Rs.10/kg for importation of Rose Onion considering the Festive season and to extend the duty waiver of Rs. 64/- per Kg for the importation of Rice for one week period.</li> </ul>
<b>Imports &amp; Exports (Control) Regulations- Imports and Exports (Control) Act, No. 01 of 1969</b>	
01.01.2023	<p>Imports &amp; Exports (Control) Regulations No.01 of 2023 (Gazette Notification No. 2312/77 of 01.01.2023</p> <ul style="list-style-type: none"> <li>- To consolidate Import Control License.</li> </ul>
01.01.2023	<p>Imports &amp; Exports (Control) Regulations No.02 of 2023(Gazette Notification No. 2312/78 of 01.01.2023</p> <ul style="list-style-type: none"> <li>- To consolidate Temporary Suspension.</li> </ul>
19.01.2023	<p>Imports &amp; Exports (Control) Regulations No.03 of 2023 (Gazette Notification No. 2315/46 of 19.01.2023</p> <ul style="list-style-type: none"> <li>- To amend the Regulations on Payment Terms.</li> </ul>
22.02.2023	<p>Imports &amp; Exports (Control) Regulations No.04 of 2023 (Gazette Notification No. 2320/46 of 22.02.2023</p> <ul style="list-style-type: none"> <li>- To amend the Regulations on Payment Terms.</li> </ul>
22.02.2023	<p>Imports &amp; Exports (Control) Regulations No.05 of 2023 (Gazette Notification No. 2320/47 of 22.02.2023</p> <ul style="list-style-type: none"> <li>- To amend Import and Export Control Regulations.</li> </ul>



24.03.2023	Imports & Exports (Control) Regulations No.06 of 2023 (Gazette Notification No. 2324/45 of 24.03.2023 - To amend exhaust emission and safety measures/ standard regulations.
06.04.2023	Imports & Exports (Control) Regulations No.07 of 2023 (Gazette Notification No. 2326/40 of 06.04.2023 - To amend the Import Control Regulations on Payment Terms.
01.06.2023	Imports & Exports (Control) Regulations No.08 of 2023 (Gazette Notification No. 2326/41 of 06.04.2023 - To impose regulations of single use plastic items.
10.06.2023	Imports & Exports (Control) Regulations No.09 of 2023 (Gazette Notification No. 2335/26 of 09.06.2023 - Goods, classified under the HS Codes as described in the Schedule deleted from the Schedule I of the Imports and Exports (Control) Regulations No. 02 of 2023.
14.06.2023	Imports & Exports (Control) Regulations No.10 of 2023 (Gazette Notification No. 2336/45 of 14.06.2023 - To include Import Control License on wheat flour.
20.07.2023	Imports & Exports (Control) Regulations No.11 of 2023 (Gazette Notification No. 2341/38 of 20.07.2023 - Goods, classified under the HS Codes as described in the Schedule deleted from the Schedule I of the Imports and Exports (Control) Regulations No. 02 of 2023.
14.08.2023	Imports & Exports (Control) Regulations No.12 of 2023 (Gazette Notification No. 2345/03 of 14.08.2023 - To consolidate Temporary Suspension on Motor Vehicles used for transport passengers, goods and on special purpose motor vehicles. (Only valid for 1 month from 14.08.2023)
29.08.2023	Imports & Exports (Control) Regulations No.13 of 2023 (Gazette Notification No. 2347/08 of 29.08.2023 - To remove the license requirement of wheat flour. This was imposed by the Gazette Notification No. 2336/45 of 14.06.2023.
09.10.2023	Imports & Exports (Control) Regulations No.14 of 2023 (Gazette Notification No. 2353/16 of 09.10.2023 - Goods, classified under the HS Codes as described in the Schedule deleted from the Schedule I of the Imports and Exports (Control) Regulations No. 02 of 2023.
11.01.2024	Imports & Exports (Control) Regulations No.01 of 2024 (Gazette Notification No. 2366/19 of 11.01.2024 - To allow importation of selected motor vehicles, which were temporarily suspended, to fulfill specific requirements of several Government Institutions.
07.02.2024	Imports & Exports (Control) Regulations No.02 of 2024 (Gazette Notification No. 2370/15 of 07.02.2024 - To extend the period allowed importing fully electric vehicles for Sri Lankans working abroad by amending regulation.
19.02.2024	Imports & Exports (Control) Regulations No.03 of 2024 (Gazette Notification No. 2372/04 of 19.02.2024 - To allow importation of selected spices (e.g., pepper, nutmeg, and mace, etc.) for processing and re-exporting purposes by an approved enterprises.
29.02.2024	Imports & Exports (Control) Regulations No.04 of 2024 (Gazette Notification No. 2373/28 of 28.02.2024

	<ul style="list-style-type: none"> <li>- To remove regulation No. 6 of Import &amp; Export Control Regulation pertains to the prior endorsement requirement of the DP and DA payment terms.</li> </ul>
19.03.2024	<p>Imports &amp; Exports (Control) Regulations No.05 of 2024 (Gazette Notification No. 2376/14 of 19.03.2024)</p> <ul style="list-style-type: none"> <li>- To allow importation of selected motor vehicles, which were temporarily suspended, to fulfill specific requirements of several Government Institutions.</li> </ul>
08.04.2024	<p>Imports &amp; Exports (Control) Regulations No.06 of 2024 (Gazette Notification No. 2379/03 of 08.04.2024)</p> <ul style="list-style-type: none"> <li>- To issue Import Control Regulation (ICL) relate to import of total quantity of 2,000 metric tons of Black gram classified and listed out in the Schedule V of the Regulations.</li> </ul>
<b>Embarkation Levy- Finance Act, No. 25 of 2003</b>	
12.01.2023	<p>Gazette Notification No. 2314/16 of 11.01.2023</p> <ul style="list-style-type: none"> <li>- To collect Embarkation Levy from passengers leaving from Sri Lanka by ships. Regulations have not been imposed to collect embarkation levy for ships since the Embarkation Levy imposed in 2003. Therefore, introduce regulations to collect Embarkation Levy for passengers leaving Sri Lanka by a flight as well as a ship.</li> </ul>
25.04.2023	<p>Gazette Notification No. 2329/19 of 25.04.2023</p> <ul style="list-style-type: none"> <li>- To continue the deduction of 50% from the applicable rate of USD 60(i.e. up to USD 30), for the embarkation levy for another period of one year from April 25, 2023 for the airlines commencing operations of scheduled flights at Colombo International Airport Ratmalana (CIAR).</li> </ul>
25.07.2023	<p>Gazette Notification No. 2342/24 of 25.07.2023</p> <ul style="list-style-type: none"> <li>- To continue the deduction of 50% from the applicable rate of USD 60 for a period of another six (06) months with effect from July 25, 2023 for flights commencing operations from Jaffna International Airport(JIA).</li> </ul>
01.02.2024	<p>Gazette Notification No. 2369/27 of 01.02.2024</p> <ul style="list-style-type: none"> <li>- To grant a extension of one year, a concessionary rate of USD 30 on Embarkation Levy from the applicable levy of USD 60 for person leaving Sri Lanka by Aircraft for the flights commencing operations from CIAR and JIA.</li> </ul>
07.03.2024	<p>Gazette Notification No. 2374/19 of 06.03.2024</p> <ul style="list-style-type: none"> <li>- To grant a concessionary rate of USD 05 on the Embarkation Levy for person leaving Sri Lanka by Ferry and USD 20 for the person leaving Sri Lanka by cruise from the applicable levy of USD 60 for period of around three years with effect from March 07, 2024 to December 31, 2026.</li> </ul>
<b>International Telecom Operators Levy- Finance Act, No. 11 of 2004</b>	
01.01.2023	<p>Gazette Notification No. 2312/80 of 01.01.2023</p> <ul style="list-style-type: none"> <li>- To extend the rate of levy payable on incoming international calls, incoming international calls on Specific Telephone Numbers (STN), Incoming Local Access Charge (ILAC), Telecommunication Development Charge (TDC) and Outgoing Local Access Charge (OLAC) for further two years from January 01, 2023 to December 31, 2024.</li> </ul>
<b>Luxury Tax on Motor Vehicle –Finance Act, No.35 of 2018</b>	
01.01.2023	<p>Gazette Notification No. 2312/69 of 31.12.2022</p> <ul style="list-style-type: none"> <li>- To assign Luxury Tax applicable the newly created/ subdivided and amended HS codes accommodating the 2022 HS code revision implemented by Sri Lanka Customs.</li> </ul>

10.02.2023	Gazette Notification No. 2318/53 of 10.02.2023 - To increase Luxury tax-free threshold of fully electric vehicles from Rs. 6 million to Rs. 12 million for migrant workers importing electric cars.
31.05.2023	Gazette Notification No. 2334/24 of 31.05.2023 - To extend the period of consideration of remittances, establishment of Letters of Credits (LCs) and Registration of Motor vehicles published in the Extraordinary Gazette No. 2318/53 of 10.02.2023 ( increase of tax free threshold of fully electric motor vehicles from Rs. 6 million to Rs.12 million for migrant workers)
13.07.2023	Gazette Notification No. 2340/42 of 13.07.2023 - To determine the disposal mechanism for vehicles imported by either diplomats or diplomatic organizations on 100% duty-free basis on the basis of used years.
24.01.2024	Gazette Notification No. 2368/24 of 24.01.2024 - To further extend the period of consideration for remittance, opening of Letters of Credits (LCs), and registration of vehicles published in the Extraordinary Gazette No. 2318/53 of 10.02.2023 ( increase of tax free threshold of fully electric motor vehicles from Rs. 6 million to Rs.12 million for migrant workers).

## Challenges and Future Goals

1. The continuation of the prevailing macroeconomic policy path to support continued economic recovery and the establishment of an inclusive, sustainable, and robust growth path that delivers prosperity and enhances well-being of all Sri Lankans.
2. Formulating effective fiscal reforms covering tax policy, tax administration, and legislation to maintain sustainable and inclusive economic growth
3. Achieving a primary surplus of 2.3 percent in 2025 and maintaining the same over the medium term to maintain the government debt at a sustainable level.
4. Introducing institutional reforms including strengthening of tax administration and digitalization of systems and processes at main revenue collecting agencies
5. The inter-connected nature of the crisis makes navigating the required reforms a difficult task. For instance, the interactions between fiscal policy measures, SOE restructuring, the state banks and financial sector, monetary and exchange rate policy, welfare policies, debt restructuring, result in a single policy measure having multiple impacts across other policy areas. Hence, a very carefully coordinated policy mix is required to bring Sri Lanka out of this deep economic crisis on a sustainable manner through an extensive level of support from all the stakeholders, strong coordination, effective communication, and careful implementation.
6. The new policies are envisaged to create a competitive, export-oriented, green, and digitalized economy with higher economic growth over time to improve living standards and to prevent the country from experiencing a second default of the debt in the period ahead.

  
 Dr. M K C Senanayake  
 Director General



### 3.0 Overall Financial Performance for the Year ended 31<sup>st</sup> December 2023

#### 3.1 Statement of Financial Performance

ACA -F

**Statement of Financial Performance  
for the period ended 31st December 2023**

Revised Budget  Rs.	Note	Actual	
		2023 Rs.	2022 Rs.
-	<b>Revenue Receipts</b>	1,028,555,191	30,007,245,202
-	Income Tax		
-	Taxes on Domestic Goods & Services		
-	Taxes on International Trade		
1,028,542,891	Non Tax Revenue & Others	1,028,555,191	30,007,245,202
1,028,542,891	<b>Total Revenue Receipts (A)</b>	1,028,555,191	30,007,245,202
-	<b>Non Revenue Receipts</b>	-	-
-	Treasury Imprests	70,495,000	68,826,000.00
-	Deposits	189,496	97,518.00
-	Advance Accounts	-	2,552,473.00
-	Other Main Ledger Receipts	-	-
-	<b>Total Non Revenue Receipts (B)</b>	70,684,496	71,475,991
	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>	1,099,239,687	30,078,721,193
	<b>Remittance to the Treasury (D)</b>	422,422	4,000,000
	<b>Net Revenue Receipts &amp; Non Revenue Receipts E = (C)-(D)</b>	1,098,817,265	30,074,721,193
	<b>Less: Expenditure</b>		
-	<b>Recurrent Expenditure</b>		
	Wages, Salaries & Other Employment		
46,500,000	Benefits	43,342,981	43,817,117
19,220,000	Other Goods & Services	29,166,524	24,694,819
680,000	Subsidies, Grants and Transfers	448,114	539,392
-	Interest Payments	-	-
-	Other Recurrent Expenditure	-	-
66,400,000	<b>Total Recurrent Expenditure (F)</b>	72,957,619	69,051,328
	<b>Capital Expenditure</b>		
-	Capital Assets	-	-
500,000	Acquisition of Capital Assets	186,000	215,500.00
-	Capital Transfers	-	-
-	Acquisition of Financial Assets	-	-
750,000	Capacity Building	-	196,000.00
-	Other Capital Expenditure	-	-
1,250,000	<b>Total Capital Expenditure (G)</b>	186,000	411,500.00
	Deposit Payments	124,274	83,301.00
	Advance Payments	3,101,561	2,353,003.00
	Other Main Ledger Payments	-	-
	<b>Total Main Ledger Expenditure (H)</b>	3,225,835	2,436,304
	<b>Total Expenditure I = (F+G+H)</b>	76,369,454	71,899,132
	<b>Balance as at 31st December J = (E-I)</b>	1,025,434,959	30,002,822,061
	<b>Balance as per the Imprest Adjustment Statement</b>	1,025,434,959	30,002,822,061
	<b>Imprest Balance as at 31st December</b>	-	-
		-	-

### 3.2 Statement of Finance Position

ACA-P

#### Statement of Financial Position As at 31st December 2023

	Note	Actual 2023 Rs	2022 Rs
<b>Non Financial Assets</b>			
Property, Plant & Equipment	ACA-6	33,314,798	34,227,117
<b>Financial Assets</b>			
Advance Accounts	ACA-5/5(a)	7,028,825	6,914,411
Cash & Cash Equivalents	ACA-3	-	-
<b>Total Assets</b>		<b>40,343,623</b>	<b>41,141,528</b>
<b>Net Assets / Equity</b>			
Net Worth to Treasury		6,924,422	6,875,231
Property, Plant & Equipment Reserve		33,314,798	34,227,117
Grant and Work Advance Reserve	ACA-5(b)	-	-
<b>Current Liabilities</b>			
Deposits Accounts	ACA-4	104,403	39,180
Unsettled Imprest Balance	ACA-3	-	-
<b>Total Liabilities</b>		<b>40,343,623</b>	<b>41,141,528</b>

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 52 and Annexures to accounts presented in pages from 52 to 59 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

Chief Accounting Officer

Name : K.M. Malinda Siriwardana

Designation : Secretary

Date : 23.02.2024

Accounting Officer

Name : Dr. M.K.C. Senanayake

Designation : Director General

Date : 02.2024

Accountant (Covering)

Name : K.S.M. De Silva

Designation : Director

Date : 02.2024

Dr. M.K.C. Senanayake

Director General

Department of Fiscal Policy

General Treasury

Colombo 01.

K.S.M. De Silva

Director

Department of Fiscal Policy

General Treasury

Colombo 01

### 3.3 Statement of Cash Flows

ACA-C

#### Statement of Cash Flows for the Period ended 31st December 2023

	Actual	
	2023 Rs.	2022 Rs.
<b><u>Cash Flows from Operating Activities</u></b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	2,419,187	2,365,283
Imprest Received	70,495,000	68,826,000
Recoveries from Advance	3,446,394	2,465,366
Deposit Received	189,496	97,518
<b>Total Cash generated from Operations (A)</b>	<b>76,550,077</b>	<b>73,754,167</b>
<b><u>Less - Cash disbursed for:</u></b>		
Personal Emoluments & Operating Payments	68,772,309	66,367,091
Subsidies & Transfer Payments	448,114	539,392
Expenditure incurred on behalf of Other Heads	3,623,194	-
Imprest Settlement to Treasury	422,422	4,000,000
Advance Payments	2,973,765	2,353,003
Deposit Payments	124,274	83,301
<b>Total Cash disbursed for Operations (B)</b>	<b>76,364,077</b>	<b>73,342,787</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)</b>	<b>186,000</b>	<b>411,380</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	120
Recoveries from On Lending	-	-
<b>Total Cash generated from Investing Activities (D)</b>	<b>-</b>	<b>120</b>
<b><u>Less - Cash disbursed for:</u></b>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	186,000	411,500
<b>Total Cash disbursed for Investing Activities (E)</b>	<b>186,000</b>	<b>411,500</b>
<b>F)=(D)-(E)</b>	<b>(186,000)</b>	<b>(411,380)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (G)=(C) + (F)</b>		<b>-</b>
<b><u>Cash Flows from Financing Activities</u></b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash generated from Financing Activities (H)</b>	<b>-</b>	<b>-</b>
<b><u>Less - Cash disbursed for:</u></b>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
<b>Total Cash disbursed for Financing Activities (I)</b>	<b>-</b>	<b>-</b>
<b>(J)=(H)-(I)</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Cash (K) = (G) + (J)</b>	<b>-</b>	<b>-</b>
<b>Opening Cash Balance as at 01<sup>st</sup> January</b>	<b>-</b>	<b>-</b>
<b>Closing Cash Balance as at 31<sup>st</sup> December</b>	<b>-</b>	<b>-</b>

### 3.4 Notes to the Financial Statements

#### Basis of Reporting

##### 1) Reporting Period

'The reporting period for these Financial Statements is from 01st January to 31<sup>st</sup> December 2023.

##### 2) Basis of Measurement

The Financial Statements have been prepared on historical cost modified by the revaluation of Certain assets and accounted on a modified cash basis, unless otherwise specified.

The Figures of the Financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

##### 3) Recognition of Revenue

Exchange and non-exchange revenues are recognized on the cash receipts during the accounting Period irrespective of relevant revenue period.

##### 4) Recognition and Measurement of Property, Plant and Equipment (PP & EB)

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&LE are measured at a cost and revaluation model is applied when cost model is not applicable.

##### 5) Property, Plant and Equipment Reserve

This reserve account is the corresponding account of Property Plant and Equipment.

##### 6) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins in hand as at 31<sup>st</sup> December 2023.

- \* In cases where there are transactions which are specific to a particular reporting entity, relevant information can be entered in and revisions can be made as needed in the formats and the disclosure required for those specific transactions may be included under "Reporting Basis"
- \* Only the accounting policies relevant to the reporting entity should be disclosed under the reporting basis.

### 3.5 Performance of the Revenue Collection

Rs. '000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
	1002.10.00 2005.01.00		1,028,542,891	12,300 1,028,542,891	100%

### 3.6 Performance of the Utilization of Allocation

Rs. '000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	81,300	83,800	72,958	87.06%
Capital	1,250	1,250	186	14.88%

### 3.7 In terms of F.R.208 grant of allocations for expenditure to this Department/District Secretariat/Provincial Council as an agent of the other Ministries/ Departments -N/A

Rs. '000

Serial No.	Allocation Received from Which Ministry /Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
-	-	-	-	-	-	-

### 3.8 Performance of the Reporting of Non-Financial Assets

Rs. '000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023	Balance as per financial Position Report as at 31.12.2023	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	28,914,798	28,914,798	-	100%
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

### 3.9 Auditor General's Report™\*~

\*\*The final audit report issued by the Auditor General to be scanned and placed here while submitting to the parliament.





# ජාතික විගණන කාර්යාලය

## தேசிய கணக்காய்வு அலுவலகம்

### NATIONAL AUDIT OFFICE



මගේ අංකය  
எனது இல.  
My No.

TPD/B/DFP/14/23/02

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

2024 මැයි 30 දින

ගණන්දීමේ නිලධාරී

රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව

ශීර්ෂය 238 - රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව.

1. මූල්‍ය ප්‍රකාශන

1.1 මතය

ශීර්ෂය 238 - රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන්වලින් සමන්විත 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන, 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී නිකුත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශනවලින් 2023 දෙසැම්බර් 31 දිනට රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ .

## 1.2 මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

## 1.3 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

ජාතික විගණන පනතේ 38(1)(ඇ) උප වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායීත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායී ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

## 1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.



ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වෙනනාන්විත මහඟුරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මග හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සම්පූර්ණත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී. .
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරී දැනුවත් කරමි.

### 1.5 වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(1) (ඇ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

(අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට,

(ආ) ඉකුත් වර්ෂයට අදාළ මූල්‍ය ප්‍රකාශන පිළිබඳව මා විසින් කර තිබුණු නිර්දේශ ක්‍රියාත්මක කර තිබුණි.

## 2. මූල්‍ය සමාලෝචනය

### 2.1 ආදායම් කළමනාකරණය

#### 2.1.1 හිඟ ආදායම් අය කර ගැනීම

2022 දෙසැම්බර් 31 දිනට හිඟ සමාජ වගකීම් බද්ද ලෙස ගිණුම්ගත වූ රු.63,527,426 ක් 2023 වර්ෂයේ ජනවාරි 01 දිනට ආරම්භක ශේෂය වශයෙන් ඉදිරියට ගෙන ඒමේදී රු.685,225 ක් අඩුවෙන්, රු.62,842,201 ක් ලෙස ඒසීඒ -1 (i) හි සටහන් කර තිබුණි.

### 2.2 වියදම් කළමනාකරණය

පහත සඳහන් නිරීක්ෂණයන් කෙරේ.

(අ) වැය විෂයයන් 02 ක් සඳහා 2023 වර්ෂයේදී වෙන්කරන ලද එකතුව රු.8,800,000 ක් වූ ශුද්ධ ප්‍රතිපාදනයෙන් රු.5,175,127 ක් උපයෝජනය කිරීමෙන් තොරව ඉතිරි වී පැවතුණි. එය එම වැය විෂයයන්ගේ මුළු ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 55 ක් හා සියයට 100 ක් වී තිබුණි.

(ආ) පුනරාවර්තන වැය විෂයයන් 02 කට අදාළව මුල් ඇස්තමේන්තු එකතුව වූ රු.4,000,000 ක් සඳහා මු.රෙ.66 මගින් එකතුව රු.2,350,000 ක් එනම් මුල් ඇස්තමේන්තුවෙන් සියයට 56 හා සියයට 63 කින් ප්‍රතිපාදන වැඩිකර ගෙන තිබුණි.

## 3. මෙහෙයුම් සමාලෝචනය

### 3.1 කාර්යසාධනය

#### 3.1.1 සැලසුම් කිරීම

2020 අගෝස්තු 20 දිනැති රාජ්‍ය මුදල් වක්‍රලේඛ අංක 02/2020 හි 03 ඡේදය ප්‍රකාරව සමාලෝචිත වර්ෂයට අදාළ ක්‍රියාකාරී සැලැස්ම තුළ අන්තර්ගත කළ යුතු ක්‍රියාකාරකම්වල ප්‍රතිදානය (Output) හා ප්‍රතිඵලය (Outcome) සඳහන් කර නොතිබුණි. එම හේතුවෙන් ක්‍රියාකාරී සැලැස්මට අනුව ක්‍රියාකාරකම්වල කාර්යක්ෂමතාවය පරීක්ෂා කිරීමට නොහැකි විය.

### 3.1.2. කාර්යභාරයන් ඉටු කිරීම

අපේක්ෂිත ආර්ථික හා සමාජමය අභිමතාර්ථයන් මුදුන් පමුණුවා ගැනීම සඳහා අදාළ ආයතන, රේඛීය අමාත්‍යාංශ සහ පෞද්ගලික අංශය සමග මනා සම්බන්ධීකරණයෙන් යුතුව රජයේ පුළුල් සංවර්ධන රාමුව තුළ රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති සම්පාදනය කිරීම සහ ක්‍රියාත්මක කිරීම රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ මූලික වගකීම ලෙස හඳුනාගෙන තිබුණු අතර රටේ බදු ප්‍රතිපත්තිය සැකසීම මෙන්ම ආදායම්, වියදම් සහ මූල්‍ය විශ්ලේෂණය හා දේශීය සහ විදේශීය සාර්ව ආර්ථික ප්‍රවණතා විශ්ලේෂණය තුළින් අපේක්ෂිත ප්‍රතිඵල සාක්ෂාත් කර ගැනීම සඳහා රාජ්‍ය මූල්‍ය ප්‍රතිපත්තියෙහි සුදුසු පරිදි වෙනස්කම් සිදු කිරීම දෙපාර්තමේන්තුවේ ප්‍රධාන වගකීම ලෙස හඳුනාගෙන තිබුණි.

2003 අංක 03 දරන රාජ්‍ය මූල්‍ය කළමනාකරණ (වගකීම්) පනත මගින් රාජ්‍ය මූල්‍ය මෙහෙයුම් පාලනය මූලිකව සිදු කරනු ලබන අතර, මෙම පනතේ පරමාර්ථ ඉටු කර ගැනීම සම්බන්ධව 2019 සිට 2023 වර්ෂය දක්වා ආණ්ඩුවේ ක්‍රමෝපායන් ක්‍රියාවට නැංවීම පිළිබඳ පහත සඳහන් දර්ශක 2 ක ප්‍රගතිය පහත පරිදි විය.

වර්ෂය	2019	2020	2021	2022	2023
අයවැය පරතරය - දළ දේශීය නිෂ්පාදිතයෙන් සියයට	9.6	11.1	11.7	10.2	8.3
රාජ්‍ය ණය - දළ දේශීය නිෂ්පාදිතයෙන් සියයට	81.9	96.6	100.1	114.2	103.9

ඉහත කරුණු පිළිබඳව පහත නිරීක්ෂණයන් කෙරේ.

- (අ) රාජ්‍ය මූල්‍ය කළමනාකරණ පනත අනුව අයවැය පරතරය දළ දේශීය නිෂ්පාදිතයෙන් සියයට පහක් නොඉක්මවන බවට වගබලා ගත යුතු බව දක්වා තිබුණ ද, සමාලෝචිත වර්ෂය වන විට එය සියයට 8.3 ක් වී තිබුණි.
- (ආ) 2013 හා 2021 සංශෝධිත රාජ්‍ය මූල්‍ය කළමනාකරණ පනත අනුව ආණ්ඩුවේ මුළු බැරකම් ඒ මුදල් වර්ෂය සඳහා ඇස්තමේන්තු කරන ලද දළ දේශීය නිෂ්පාදිතයෙන් සියයට අසූවක් නොඉක්මවන බවට සහතික විය යුතු බව දක්වා තිබුණ ද, සමාලෝචිත වර්ෂයේදී එය සියයට 103.9 ක් වී තිබුණි.



(ඇ) 2003 අංක 03 දරන ඉහත පනත යටතේ නිකුත් කරනු ලබන රාජ්‍ය මූල්‍ය කළමනාකරණ වාර්තාවේ, මධ්‍ය කාලීන සාර්ව රාජ්‍ය මූල්‍ය රාමුව අනුව රජයේ පුරෝකථන හෙළිදරව් කිරීමක් වාර්ෂිකව සිදු කරයි. මේ අනුව 2023 වර්ෂයේ නිකුත් කරනු ලැබූ මූල්‍ය කළමනාකරණ වාර්තාවන්හි හෙළිදරව් කරන ලද මධ්‍ය කාලීන රාජ්‍ය මූල්‍ය ක්‍රමෝපායයන් සලකා බැලීමේදී දර්ශක දෙකක පුරෝකථනය කරන ලද දත්ත හා සත්‍ය දත්ත පිළිබඳ තොරතුරු පහත දැක්වේ.

මධ්‍යකාලීන සාර්ව රාජ්‍ය මූල්‍ය රාමුව අනුව 2023 වර්ෂය සඳහා රජයේ ප්‍රමුඛතාවන්	සත්‍ය අගයයන් (වර්ෂයේ සාමාන්‍ය)
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* 2023 වසර වන විට ආර්ථිකය යථා තත්ත්වයට පත් කිරීම සහ 2024 වසර වන විට සියයට 3.5 ට වැඩි ආර්ථික වර්ධනයක් සහ ඉන් ඔබ්බට සියයට 5-6 ක පරාසයක පවත්වා ගැනීම.	-2.3
* උද්ධමනය තනි ඉලක්කමක් වෙත එළඹීම.	17.4

මේ පිළිබඳව පහත නිරීක්ෂණයන් කෙරේ.

- (i) 2023 වර්ෂය වන විට ආර්ථිකය යථා තත්ත්වයට පත් කිරීම සහ 2024 වසර වන විට සියයට 3.5 ට වැඩි ආර්ථික වර්ධනයක් සහ ඉන් ඔබ්බට සියයට 5-6 ක පරාසයක පවත්වා ගැනීම රජයේ ප්‍රමුඛතාවක් හැටියට හඳුනාගෙන තිබුණ ද සමාලෝචිත වර්ෂයේදී ආර්ථික වර්ධනය -2.3 ක් (සාණ 2.3) ක් විය.
- (ii) සමාලෝචිත වර්ෂයේදී උද්ධමනය තනි ඉලක්කමක් වෙත එළඹීම ප්‍රමුඛතාවක් වුවද එය 17.4 ක් වූ අගයක් ගෙන තිබුණි.

මේ අනුව සමාලෝචිත වර්ෂය තුළ මූල්‍ය කළමනාකරණ (වගකීම) පනතේ සඳහන් පරමාර්ථ හා මධ්‍යකාලීන සාර්ව මූල්‍ය ක්‍රමෝපායයන් ඉටු වී නොතිබුණ බව නිරීක්ෂණය විය.

### 3.1.3 ණය කළමනාකරණ නියෝජිතායතනයක් ස්ථාපිත කිරීම

දළ දේශීය නිෂ්පාදිතයට සාපේක්ෂව ණය අනුපාතය අඩු කිරීමට සහ විවක්ෂණ මට්ටමින් පවත්වාගෙන යාම සඳහා තිරසර ණය කළමනාකරණ උපායමාර්ග සකස් කිරීම අරමුණු කර ගනිමින් ණය කළමනාකරණ නියෝජිතායතනය (PDMA) ස්ථාපිත කිරීමේ අවශ්‍යතාවය හඳුනාගෙන තිබුණ ද, සමාලෝචිත වර්ෂය අවසානය වන විට එම ආයතනය පිහිටුවා නොතිබුණු බව නිරීක්ෂණය විය.

### 3.1.4 අයවැය යෝජනා ප්‍රගතිය

2023 වර්ෂය සඳහා සමස්තයක් ලෙස අයවැය යෝජනා 120 ක් ඉදිරිපත් කර තිබුණ අතර, එම අයවැය යෝජනාවන්ට ආදායම් යෝජනා 32 ක් ද, වියදම් යෝජනා 30 ක් ද, ප්‍රතිපත්තිමය යෝජනා 58 ක් ද ඇතුළත් වී තිබුණු අතර, එම අයවැය යෝජනා සඳහා මුළු ප්‍රතිපාදන මුදල රුපියල් මිලියන 49,480 ක් විය. ඒ පිළිබඳව පහත සඳහන් විගණන නිරීක්ෂණයන් කෙරේ.

- (අ) අයවැය යෝජනා අංක 47.2 යටතේ සමාජ ආරක්ෂණ ජාල වැඩසටහන (Social Safety Nets Programme) සඳහා ඉහත මුළු යෝජිත ප්‍රතිපාදන මුදල වූ රුපියල් මිලියන 49,480 න් රුපියල් මිලියන 43,000 ක් හෙවත් මුළු අයවැය යෝජනාවල ප්‍රතිපාදනවලින් සියයට 86.9 ක් වෙන් කර තිබුණි.
- (ආ) මුළු අයවැය යෝජනා 120 අතරින් 2023 දෙසැම්බර් 31 දිනට ආදායම් යෝජනා 27 ක් සහ ප්‍රතිපත්ති යෝජනා 14 ක් පමණක් ක්‍රියාත්මක කර තිබුණු අතර, ආරම්භ කර ක්‍රියාත්මකව පවත්නා යෝජනා සංඛ්‍යාව 70 ක් විය. එහි ආදායම් යෝජනා 5 ක් වියදම් යෝජනා 30 ක් හා ප්‍රතිපත්තිමය යෝජනා 35 ක් බව නිරීක්ෂණය විය.
- (ඇ) 2023 වර්ෂය සඳහා ඉදිරිපත් කර තිබූ ඇතැම් අයවැය යෝජනා වසර කිහිපයක් ඉදිරියට ක්‍රියාත්මක කළ යුතු යෝජනා වුවද, නිශ්චිත කාල රාමුවක් රහිතව යෝජනා සඳහා වන මුළු ප්‍රතිපාදනයම අදාළ වර්ෂයට පමණක් සීමා වන පරිදි ඉදිරිපත් කර තිබුණි.
- (ඈ) 2023 වර්ෂයේදී ඉදිරිපත් කර තිබූ වියදම් යෝජනා සියල්ලම 2023 වර්ෂය තුළ ක්‍රියාත්මක කර නිම කිරීමට නොහැකි වී තිබුණි. මුළු අයවැය යෝජනාවල ඇතුළත් වියදම් යෝජනාවලින් සමාජ ආරක්ෂණ ජාල වැඩසටහන සඳහා වෙන් කළ ප්‍රතිපාදනය හැරුණු විට ඉතිරි වියදම් යෝජනා 29 සඳහා වෙන් කළ මුළු අයවැය ප්‍රතිපාදනය වූ රු.මි.6,380 න් රු.මි.3,351 ක් හෙවත් සියයට 52 ක් පමණක් වූ මූල්‍ය කාර්යසාධනයක් පෙන්වා තිබුණි.

## (ඉ) වියදම් යෝජනා ක්‍රියාත්මක කිරීම

- (i) අයවැය යෝජනා යටතේ වූ වියදම් යෝජනා 30 අතරින් එකතුව රු.මිලියන 860 ක අයවැය ප්‍රතිපාදන සහිත යෝජනා 09 ක්, 2023 වර්ෂය තුළ කිසිදු මූල්‍ය ප්‍රගතියක් ළඟා කරගෙන නොතිබුණි.
- (ii) 2023 වර්ෂයේ අධ්‍යාපන අමාත්‍යාංශය මගින් ක්‍රියාත්මක කළ යුතු රුපියල් මිලියන 360 ක ප්‍රතිපාදන එකතුවකින් යුක්ත වූ වියදම් යෝජනා 03 ක මූල්‍ය ප්‍රගතිය ශුන්‍ය වී තිබුණි.
- (iii) අයවැය යෝජනා අංක 66.1 යටතේ යෝජනා කර තිබූ රුපියල් මිලියන 50 ක ඇස්තමේන්තුවක් සහිත විදේශ රැකියා සඳහා තරුණයින් පුහුණු කිරීම (Training of Youth for Foreign Employment) ක්‍රියාවට නැංවීමට ක්‍රීඩා හා තරුණ කටයුතු අමාත්‍යාංශයට පැවරී තිබූ නමුත් මෙම යෝජනාවට අදාළ කිසිදු කාර්යයක් එම අමාත්‍යාංශය විසින් ආරම්භ කර නොතිබුණි.

## (ඊ) ප්‍රතිපත්ති යෝජනා ක්‍රියාත්මක කිරීම

- (i) 2023 වසරේ අයවැය යෝජනා අතරින් ප්‍රතිපත්ති යෝජනා 09 ක් 2023 දෙසැම්බර් 31 දින වන විටත් ආරම්භ කර නොතිබුණි.
- (ii) කාලීන අවශ්‍යතාවයක් වන අයවැය යෝජනා අංක 28.1 මගින් යෝජනා වී ඇති රජයේ ආදායම කළමනාකරණය සඳහා බදු ව්‍යුහයේ සිදුවිය යුතු වෙනස්කම් පිළිබඳ ජනාධිපති ලේකම් කාර්යාලය විසින් ක්‍රියාත්මක කිරීමට සැලසුම් කර තිබූ යෝජනාව ද ක්‍රියාත්මක තත්ත්වයේ නොපැවතුණි.

## (උ) පසුගිය වර්ෂවල ඉදිරිපත් කළ අයවැය යෝජනා පිළිබඳව පසුපරම් සිදු කිරීම සඳහා 2022 වර්ෂයේ අයවැය යෝජනා තුළ අන්තර්ගත වූ ප්‍රතිපත්ති යෝජනා අංක 71.1 අනුව කාර්යසාධන බලකායක් පිහිටුවීමට යෝජනා වී තිබුණ ද, 2023 දෙසැම්බර් 31 දක්වා එම කාර්යසාධන බලකාය පිහිටුවා නොතිබුණි. මේ අනුව වාර්ෂිකව අලුතින් අයවැය යෝජනා ඉදිරිපත් කිරීමක් සිදු වුවද, පසුගිය වර්ෂවල ඉදිරිපත් කර තිබුණු අයවැය යෝජනා පිළිබඳ ප්‍රගතිය මැන බැලීමක් සිදු කිරීමට ක්‍රියා පිළිවෙතක් දෙපාර්තමේන්තුව විසින් හඳුන්වා දී නොතිබුණි.



(ඌ) 2022 වර්ෂයේ ප්‍රතිපත්ති යෝජනා අංක 5:4:10 යටතේ සඳහන් කර තිබූ පරිදි අයවැය යෝජනාවල අපේක්ෂිත ප්‍රගතිය සිදුවන්නේ දැයි පසුපරම් කිරීමේ කාර්යය ක්‍රියාත්මක කර ඇගයීමක් කර නොතිබුණි. 2022 වර්ෂයේ වූ මුළු අයවැය යෝජනා 151 ක් අතරින් වර්ෂය අවසන් වන විට සම්පූර්ණ තත්වයේ පැවති යෝජනා සංඛ්‍යාව 12 ක් තරම් වූ අඩු සංඛ්‍යාවකට සීමා වී තිබුණි. එසේම, 2023 වර්ෂයේ ඉදිරිපත් කරන ලද මුළු අයවැය යෝජනා 120 අතුරින් යෝජනා 41 ක් පමණක් අවසන් තත්වයට පත්වී තිබුණි. මේ අනුව වාර්ෂිකව අයවැය යෝජනා රාශියක් එළිදැක්වෙන නමුත්, අයවැය යෝජනා ක්‍රියාත්මක කරන ආයතන හා අධීක්ෂණ ආයතනවල පවතින දුර්වල කාර්යසාධනය හා පසුපරමක් නොමැති වීම සහ එක් එක් වර්ෂයන් තුළ ඉදිරිපත් කරන ලද අයවැය යෝජනා ඉදිරියට ක්‍රියාත්මක කිරීමට අදාළ නිශ්චිත කාලරාමුවක් සකස් කිරීමේ වැඩපිළිවෙලක් නොමැති වීම හේතුවෙන් වාර්ෂිකව අයවැය යෝජනා රාශියක් අලුතින් එකතු වීමක් පමණක් සිදුවන නමුත් ඉදිරිපත් කරනු ලබන අයවැය යෝජනා ක්‍රියාත්මක කිරීමේ සාර්ථක ප්‍රගතියක් ළඟාවීමක් සිදු නොවන බව විගණනයේදී නිරීක්ෂණය විය.

### 3.2 ප්‍රසම්පාදනයන්

පහත සඳහන් නිරීක්ෂණය කෙරේ.

රාජ්‍ය ආයතන වෙත රාජ්‍ය විද්‍යුත් ප්‍රසම්පාදන පද්ධතිය හඳුන්වාදීම පිළිබඳව වූ 2018 ඔක්තෝබර් 23 දිනැති අංක 05/2018. හා 2019 දෙසැම්බර් 17 දිනැති අංක 08/2019 දරන රාජ්‍ය මුදල් වක්‍රලේඛය ප්‍රකාරව ප්‍රසම්පාදන අස්ථිත්ව, මිල සැඟවුම් ක්‍රමයට ප්‍රසම්පාදන කිරීමේදී විද්‍යුත් ප්‍රසම්පාදන පද්ධතිය භාවිතා කළ යුතු වුවද, රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව විසින් ඉහත වක්‍රලේඛ ප්‍රකාරව කටයුතු නොකර 2023 වර්ෂයේදී අවස්ථා 09 ක දී එකතුව රු.3,330,175 ක් වූ භාණ්ඩ ප්‍රසම්පාදනයන් විද්‍යුත් ප්‍රසම්පාදන පද්ධතිය භාවිතා කිරීමෙන් තොරව මිල සැඟවුම් ක්‍රමයට සපයාගෙන තිබුණි.

### 3.3 වත්කම් කළමනාකරණය

3.3.1. 2023 දෙසැම්බර් 31 දින වන විට මුදල් අමාත්‍යාංශය වෙතින් විධිමත් පවරාගැනීමකින් තොරව වාහන 03ක් ලබාගෙන තිබුණි.





4. කළමනාකරණ දුර්වලතා

ආදායම් රැස් කිරීම සම්බන්ධ 2015 ජූලි 20 දිනැති රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති වක්‍රලේඛ අංක 01/2015 හි 4(ආ) ඡේදය සහ මු.රෙ. 128(2)(ඉ) ප්‍රකාරව රජයට ලැබිය යුතුව තිබෙන හිඟ ආදායම් අප්‍රමාදව එකතු කර ගැනීම සම්බන්ධව විශේෂ විධිවිධාන සැලසිය යුතු බව දක්වා තිබුණි. විගණනයට ඉදිරිපත් කළ තොරතුරුවලට අනුව ආදායම් රැස් කරන ප්‍රධාන ආයතන විසින් 2023 දෙසැම්බර් 31 වන විට රැස් කළ යුතු මුළු හිඟ ආදායම (බදු ආදායම සහ බදු නොවන) රු.714,989,620,126 ක් වී තිබුණි. පසුගිය වසරට සාපේක්ෂව ප්‍රවර්ධන වර්ෂයේ හිඟ ආදායම රු.128,986,232,809 ක අඩු වීමක් පෙන්නුම් කළ ද, දේශීය ආදායම දෙපාර්තමේන්තුව, ශ්‍රී ලංකා රේගුව සහ සුරාබදු දෙපාර්තමේන්තුවෙන් අයවිය යුතු හිඟ ආදායම රු.117,512,309,997 ක වැඩිවීමක් සිදුවී තිබුණි.

5. මානව සම්පත් කළමනාකරණය

2023 දෙසැම්බර් 31 දින වන විට අනුමත කාර්ය මණ්ඩලයෙන් තනතුරු 11 ක් පුරප්පාඩු වී පැවැති අතර, ඉන් තනතුරු 04ක් ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු විය.

බී.එම්.ඩී.ප්‍රනාන්දු

ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති

විගණකාධිපති වෙනුවට

## 4.0 Performance Indicators

### 4.1 Performance Indicators of the Institute (Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	89% - 75%	74% - 50%
<b>01. Formulation and Implementation of the Fiscal Policy and Medium term Fiscal Strategy</b>			
i. Monitor the implementation of policies and the performance of revenue and expenditure	Continuous Activity		
ii. Review macro fiscal condition of the country	Continuous Activity		
iii. Collaborate with the relevant agencies which have an impact on economic policy direction	Continuous Activity		
iv. Prepare of budget outturn monthly, quarterly and yearly and preparation of MTFF	100%		
v. Take measures to adjust the situation where a reaction is needed.	100%		
<b>02. Review the Present Fiscal Policy Stance and Proposed Appropriate Adjustments</b>	Continuous Activity		
<b>03. Macro-Fiscal Research</b>			
i. Provide inputs required for policy formulation having engaged in analysis works related to key issues in the economy	100%		
ii. Analyze of revenue, expenditure and financing, revenue forecasting, medium term fiscal framework	100%		
iii. Set fiscal policy targets and identify fiscal risks	100%		
iv. Analyze of variances and provide reasons for deviations, corrective policies, fiscal rules	100%		
v. Analyze the economic and social impact of fiscal policies and prepare of macroeconomic framework	100%		
vi. Analyze data and write brief/concept papers/analytical papers	100%		
vii. Examine the effects of existing and proposed revenue generating policies	100%		
viii. Examine and analyze sectorial budgets, financial structures, expenditure trends and budget estimates and analyze alternative budget allocations	100%		
ix. Analyze debt policy - debt management structure, debt statistics, debt sustainability, cost and risk management framework for the government's debt portfolio and project debt and debt service payments	100%		
x. Prepare Weekly Economic Report & Fiscal Review Report	100%		
<b>04. Preparation of Revenue Estimate for 2023 - 2025</b>			
i. Request estimates from each revenue agency	100%		
ii. Evaluate revenue estimates	100%		
iii. Finalize the estimates	100%		
<b>05. Fiscal Policy Review</b>			
i. Attend the revenue performance and cash flow review meeting every month under the chairmanship of the Secretary to the Treasury	100%		
ii. Provide required policy inputs to revenue collecting agencies such as IRD, SL Customs and Excise Department	100%		
<b>06. Monitor the Revenue Performance of 2023</b>			
i. Monitor performance of revenue estimates of 2023	Continuous Activity		
ii. Monitor the progress of policy and administrative changes introduced in the Budget 2023	Continuous Activity		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	89% - 75%	74% - 50%
iii. Revise tax policies as required	100%		
iv. Analyze default taxes and preparation of policy recommendation in order to minimize such defaults	Continuous Activity		
<b>07. Preparation of the Budget Speech 2024</b>			
i. Mold necessary and requisite policy directions into the budgetary Framework	100%		
ii. Request for budget proposals from general public, private sector and government agencies	100%		
iii. Summarize budget proposals received by the general public, private sector and government agencies	100%		
iv. Monitor the implementation of Revenue Proposals in the Budget 2023	Continuous Activity		
v. Analyze revenue proposals of the budget 2024	100%		
vi. Prepare and publish Gazette Notifications relating to the revenue proposals	100%		
<b>08. Implementation and monitoring of the Revenue Proposals of the Budget 2023</b>			
i. Draft related Acts and make amendments to the relevant Acts	100%		
ii. Obtain the certification from the legal Draftsman and Attorney General	Continuous Activity		
iii. Obtain the Cabinet approval	Continuous Activity		
iv. Publish the Acts and Bills	Continuous Activity		
v. Submit relevant Acts and Bills to Parliament for approval	Continuous Activity		
<b>09. Granting Various Tax Concessions and Exemptions in Terms of the Applicable Laws</b>			
i. Make necessary revisions to taxes	100%		
ii. Attend the representations made by public, government organizations and international organizations on tax matters.	100%		
<b>10. Administrative and Financial Matters of the Department</b>	100%		
<b>11. Preparation of the Reports Under the Fiscal Management (Responsibility) Act, No.3 of 2003 and Table the reports in the Parliament</b>			
i. Annual Budget Position report (Annual Report)	100%		
ii. Mid-Year Fiscal Position Report	100%		
iii. Fiscal Management Report	100%		
iv. Pre-election fiscal performance report*	Not applicable*		
v. Records on Right to Information	100%		
<b>12. Parliamentary/CM Matters</b>			
i. Prepare of Cabinet Memoranda and FPD observations and comments	100%		
ii. Prepare observations for Parliament Questions	100%		
iii. Participate at Parliamentary Committee Meetings	100%		

\* If need arises only.

## 5.0 Performance of the Achieving Sustainable Development Goals (SDG)

### 5.1 Indicate the Identified respective Sustainable Developments Goals

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50%-74%	75%- 100%
Affordable and clean energy	By 2030, increase substantially the share of renewable energy in the global energymix	Continuation of tax exemptions for special renewable energy projects			75% - 100%
Decent work and economic growth	Sustain per capita economic growth in accordance with national circumstances and in particular at least 7 percent GDP growth per annum in the least developed countries	After 6 consecutive quarters of contraction, positive economic growth of 1.6 percent and 4.5 percent was recorded in the third and fourth quarters of 2023 respectively. Also, it is expected that the growth of gross domestic production will be 2-3 percent in 2025			100%
Peace, Justice and Strong Institutions	Develop effective, Accountable and transparent institutions at all levels.	Appropriate management of primary government expenditure in 2023 as part of sector-wise approved budget			75%-100%

### 5.2 Briefly explain the achievements and challenges of the Sustainable Development Goals

Performance of the department contributes to achieve some of the Sustainable Development Goals in the country as mentioned below.

- Goal 7: Ensure access to affordable, reliable, sustainable and modern energy for all.
- Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
- Goal 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

## 6.0 Human Resource Profile

### 6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/ (Excess)**
Senior	22	18	04
Tertiary	02	02	-
Secondary	22	19	03
Primary	14	10	04

### 6.2 \*\*Briefly state how the shortage or excess in human resources has been affected to the performance of the institute.

11 positions remain vacant from the approved total cadre of this department. Out of that, four vacant position belongs to senior category which will adversely affect the workload of remaining officers.

It was managed

### 6.3 Human Resource Development

#### 6.3.1 Local Training

Ministry of Finance issued a National Budget Circular Number 01/2023 dated 27<sup>th</sup> Jan, 2023 on curtailment of Recurrent Provisions Appropriated for the year 2023 by 6% and Public Expenditure Management as per the directions given in that circular no local training has been allocated.

Name of the Program	No. of Staff Trained	Duration of the Program	Total Investment (Rs)	Nature of the Program	Output/ Knowledge Gained

#### 6.3.2 Foreign Training

Foreign Training / Official Travel								
From 2023.01.01 to 2023.12.31								
No	Name	Designation	Program	Country	Training / Travel Duration	Expenditure		
						Incidental	Travel Insurance	Visa Fees
1	Dr. M.K.C. Senanayake	Director General	2023 Spring Meetings of the International Monetary Fund & World Bank Group	USA	10.04.2023 - 16.04.2023	US \$ 360 Air Ticket - Rs. 886,600.00	Rs. 5,826.85	-
			Asia Pacific Tax Forum	Indonesia	03.05.2023- 05.05.2023	US \$ 100	Rs. 2,582.99	-
			International Monetary Fund (IMF) World Bank (WB) Annual Meetings	Morocco	13.10.2023 - 15.10.2023	US \$ 400 Air Ticket - Rs. 576,600.00	Rs. 4,761.28	-
2	Mr. M.R.G.A.B. Muthukude	Additional Director General	Seminar on Bank Regulation and Financial Risk Prevention for Developing Countries	China	03.11.2023 - 16.11.2023	US \$ 375	Rs. 5,495.34	-

3	Ms.B.N. Gamage	Additional Director General	Workshop on Innovative Tax Administration	Japan	27.03.2023 - 29.03.2023	US \$ 125	-	-
4	Mr. D. Wijesiriwardane	Director	South Asia Regional Training on Economic Analysis of Investment Projects	Bangladesh	18.09.2023 - 21.09.2023	US \$ 125	Rs. 3,345.13	-
5	Ms. W.T.A. Perera	Tax Policy Advisor	Tokyo Fiscal Forum 2023	Japan	06.06.2023 - 07.06.2023	US \$ 100	Rs. 3,049.54	Rs. 4,100.00
6	Ms. J.D. Kotinkaduwa	Director	Regional Workshop on Tax Expenditures	Philippines	28.02.2023 - 04.03.2023	-	-	-
			IMF SARTTAC Training Course on Balance Sheet Approach - Invitation for Participation	India	21.08.2023 - 25.08.2023	Rs. 49,423.50	3,518.60	-
7	Ms.W.A.J.C. Wickrama Arachchi	Director	Seminar on VAT Management & Reform for Belt & Road Countries - AIBO	China	14.06.2023 - 27.06.2023	Rs. 113,898.75	Rs. 5,495.34	-
			Invitation to the Workshop on Inter - Country Learning for Implementing High - Impact Interventions	Thailand	22.08.2023 - 25.08.2023	Rs. 49,438.50	Rs. 3,166.26	-
			Conference on Public Finance for Inclusive and Sustainable Development : the role of Strategic Budget Initiative and Fiscal Policy	Turkey	28.11.2023 - 29.11.2023	US \$ 75	Rs. 3,539.17	Rs. 87,342.00
8	Ms.P.A.N. Abeysekara	Deputy Director	Seminar on Tax Certainty for Belt & Road Countries - AIBO	China	06.06.2023 - 19.06.2023	US \$ 375	Rs. 4,561.85	-
9	Ms.M.A.S. Dabarera	Deputy Director	Financial Developing & Financial Inclusion	India	10.04.2023 - 20.04.2023	Rs. 107,432.00	Rs. 4,096.51	-
			Invitation to the Workshop on Inter - Country Learning for Implementing High - Impact Interventions	Thailand	22.08.2023 - 25.08.2023	Rs. 49,438.00	Rs. 3,166.26	-
10	Mr.M.A.S. Madushanka	Deputy Director	Economic Policy Seminar 2023	Japan	18.05.2023 - 09.06.2023	Rs. 118,567.50	Rs. 5,261.86	-
11	Ms.P.S. Kumaraguru	Assistant Director	IMF SARTTAC Training on Macroeconomics of Climate Change	India	24.04.2023 - 04.05.2023	Rs. 98,553.00	Rs. 4,096.51	Rs. 4,388.00
12	Ms. J.G.D. Tharaka	Assistant Director	IMF SARTTAC Training Course on Advanced Government Finance Statistics	India	16.10.2023 - 20.10.2023	US \$ 150	Rs. 3,166.26	Rs. 4,388.00
13	Ms.I.S. Jayamanne	Development Officer	Seminar on Tax Certainty for Belt & Road Countries - AIBO	China	06.06.2023 - 19.06.2023	US \$ 375	Rs. 5,495.34	Rs. 2,268.00
14	Mrs.W.K.S. Roshini	Development Officer	Seminar on VAT Management & Reform for Belt & Road Countries - AIBO	China	14.06.2023 - 27.06.2023	Rs. 113,898.75	Rs. 5,495.34	-
15	Mrs.T.N.N. Cooray	Development Officer	Seminar on VAT Management & Reform for Belt & Road Countries - AIBO	China	14.06.2023 - 27.06.2023	Rs. 113,898.75	Rs. 5,495.34	-
16	Mrs. W.N.R. Chandima Lalani	Development Officer	IMF SARTTAC Training on Nowcasting	India	18.09.2023 - 29.09.2023	Rs. 115,108.31	Rs. 5,495.34	Rs. 4,388.00



17	Mrs.Y.N.C.De Silva	Development Officer	Seminar on VAT Management & Reform for Belt & Road Countries - AIBO	China	14.06.2023 - 27.06.2023	Rs. 113,898.75	Rs. 4,561.85	-
18	Mrs. P.M.N. Sammani	Development Officer	IMF SARTTAC Training on Introduction to Government Finance Statistics - Invitation for Participation	India	28.08.2023 - 01.09.2023	Rs. 57,685.25	Rs. 3,166.26	Rs. 4,388.00
19	Mrs. C.K. Vithana	Development Officer	Seminar on Banking and Finance for Developing Countries	China	13.09.2023 - 26.09.2023	Rs. 122,851.80	Rs. 5,495.34	-

## 7.0 Compliance Report

No	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for non-Compliance	Corrective actions proposed to avoid non-compliance in future
1	The following Financial Statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)		Not Relevant	
1.4	Stores Advance Accounts		Not Relevant	
1.5	Special Advance Accounts	Complied		
1.6	Others			
2	<b>Maintenance of books and registers (FR445)</b>			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards have been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA - N20) has been maintained and update	Complied		
3	<b>Delegation of functions for financial control (FR 135)</b>			

No	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for non-Compliance	Corrective actions proposed to avoid non-compliance in future
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls have been adhered to by the accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	<b>Preparation of Annual Plans</b>			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	<b>Audit queries</b>			
5.1	All the audit queries have been replied within the specified time by the Auditor General	Complied		
6	<b>Internal Audit</b>			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied		
6.2	All the internal audit reports have been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	<b>Audit and Management Committee</b>			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	<b>Asset Management</b>			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for non-Compliance	Corrective actions proposed to avoid non-compliance in future
8.3	The boards of survey were conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 01/2020	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	<b>Vehicle Management</b>			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Partially Complied	Third and fourth quarters have already completed & sent	The actions will be taken to send the documents on time in future
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of Public Administration Circular 2016/30	Not Complied	Due to the imposition fuel Quota system. It was unable to full this task. Which the fuel tanks in to its full capacity to check the fuel consumption	The action will be taken to avoid non compliances in the future
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	<b>Management of Bank Accounts</b>			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	<b>Utilization of Provisions</b>			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for non-Compliance	Corrective actions proposed to avoid non-compliance in future
12	<b>Advances to Public Officers Account</b>			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	<b>General Deposit Account</b>			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	<b>Imprest Account</b>			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had been issued without exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	<b>Revenue Account</b>			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	<b>Provision of information to the public</b>			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	<b>Audit and Management Committee</b>			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right to Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	<b>Implementing citizens charter</b>			

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for non-Compliance	Corrective actions proposed to avoid non-compliance in future
18.1	A citizen's charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	<b>Preparation of the Human Resource Plan</b>			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Not Complied		Action will be taken to prepare the plan accordingly
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	<b>Responses Audit Paras</b>			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		