THE GOVERNMENT OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA



Report on Financial Performance of the Government

Upto 03rd Quarter Ending 30th September 2026

DEPARTMENT OF STATE ACCOUNTS

GENERAL TREASURY

COLOMBO-01

Annexure I

Report on Financial Performance of the Government
Upto 03rd Quarter Ending 30th September 2026

	Note	Up to September		Change %
		Actual 2026 Rs.	Actual 2025 Rs.	
REVENUE				
Tax Revenue		**4,213,232,032,770**	**3,564,562,497,260**	**18.20**
Income Tax (Corporate & Non - Corporate)	**1**	1,016,503,059,231	852,068,963,902	19.30
Taxes on Domestic Goods & Services	**2**	2,620,035,136,809	2,219,639,846,114	18.04
Taxes on International Trade	**3**	576,693,836,729	492,853,687,244	17.01
Non Tax Revenue & Others	**4**	**361,370,158,488**	**284,281,100,676**	**27.12**
Capital Revenue	**5**	**23,971,492,849**	**17,700,377,645**	**35.43**
Grants	**6**	**6,713,836,285**	**7,860,085,073**	**(14.58)**
Total Revenue		**4,605,287,520,392**	**3,874,404,060,655**	**18.86**
EXPENDITURE				
Salaries, Wages and Other Employment Benefits	**7**	629,093,924,728	582,090,572,830	8.07
Other Goods & Services	**8**	341,152,381,570	299,441,538,959	13.93
Subsidies, Grants and Transfers	**9**	1,263,138,265,362	1,052,437,618,774	20.02
Interest Payments and Discounts	**10**	1,821,623,281,963	1,906,550,447,980	(4.45)
Other Recurrent Expenditure	**11**	54,327,371	623,282,277	(91.28)
Total Recurrent Expenditure (a)		**4,055,062,180,993**	**3,841,143,460,821**	**5.57**
Capital Expenditure	**12**	554,475,211,149	463,647,904,686	19.59
Public Debt Repayments	**13**	1,502,167,579,842	1,246,504,272,341	20.51
Total Capital Expenditure including Public Debt Repayment (b)		**2,056,642,790,991**	**1,710,152,177,027**	**20.26**
Total Expenditure (a+b)		**6,111,704,971,984**	**5,551,295,637,847**	**10.10**

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September 2026 Rs.	Up to September 2025 Rs.
NOTE - 1	**CORPORATE & NON- CORPORATE TAX**		
1004.01.01	Income Tax	482,755,128,399	396,240,979,085
1004.01.02	Dividend Tax	4,608,475	17,493,102
1004.01.03	Remittance Tax	454,302,350	447,453,737
1004.01.00	**Total Corporate Tax (a)**	**483,214,039,224**	**396,705,925,924**
1004.02.01	**PAYE**	**153,951,444,499**	**145,136,967,651**
1004.02.99	**Other**	**230,823,484,106**	**186,055,794,474**
1004.03.00	**Withholding Tax**	**143,227,275,235**	**118,420,521,528**
1004.03.01	On Interest	57,405,965,898	47,025,115,370
1004.03.99	On Fees & Other	85,821,309,338	71,395,406,158
1004.04.00	**Economic Service Charge**	**(2,338,065)**	**17,793,861**
1004.04.01	Domestic	(2,340,009)	17,793,861
1004.04.02	Imports	1,944	-
1004.05.00	**Capital Gain Tax**	**5,289,154,232**	**5,730,495,201**
1004.06.00	**Tax on Voluntary Disclosure**	**-**	**1,465,263**
1004.02.00	**Total Non-Corporate Tax (b)**	**533,289,020,008**	**455,363,037,978**
	Total Corporate & Non- Corporate Tax (a+b)	**1,016,503,059,231**	**852,068,963,902**
NOTE - 2	**TAXES ON DOMESTIC GOODS & SERVICES**		
1002.01.00	**Value Added Tax**	**1,466,394,174,750**	**1,237,829,287,218**
1002.01.01	Financial Services	126,447,066,154	141,737,776,781

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September 2026 Rs.		Up to September 2025 Rs.
1002.01.02	Other Services	410,164,339,284		255,007,394,681
1002.01.03	Manufacturing	67,397,947,235		170,191,069,390
1002.01.04	Imports	805,680,394,091		604,554,825,558
1002.01.00	Value Added Tax (Unclassified)	56,704,427,986	*	66,338,220,808
1002.03.00	**National Security Levy**	**-**		**22,328**
1002.03.01	Services	-		22,328
1002.04.00	**Excise (Ordinance) Duty**	**204,879,029,552**		**167,377,804,337**
1002.04.01	Liquor	204,879,029,552		167,377,804,337
1002.05.00	**Excise (Special Provisions) Duty**	**636,068,852,022**		**551,947,798,929**
1002.05.01	Cigarettes	85,246,016,021		70,532,078,435
1002.05.02	Liquor	1,410		5,675
1002.05.03	Petroleum Products	161,550,210,082		123,341,345,101
1002.05.04	Motor Vehicles	381,044,536,433		349,258,652,319
1002.05.99	Other	8,228,088,077		8,815,717,399
1002.06.00	**Tobacco Tax**	**1,475,756,580**		**1,092,753,297**
1002.07.00	**Stamp Duty**	**3,540,858,933**		**3,094,762,069**
1002.09.00	**Turnover Tax**	**1,065,750**		**10,353,821**
1002.11.00	**Telecommunication Levy**	**10,487,515,410**		**11,676,698,995**
1002.12.00	**Nation Building Tax**	**30,291,199**		**452,321,444**
1002.12.01	Services	27,575,770		42,943,700
1002.12.02	Manufacturing	852,137		3,215,543

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September 2026 Rs.	Up to September 2025 Rs.
1002.12.03	Imports	1,863,292	406,162,202
1002.13.00	**Tele dramas, Films and Commercials Levy**	**52,093,741**	**82,319,800**
1002.14.00	**Cellular Tower Levy**	**1,204,566,766**	**1,230,420,933**
1002.15.00	**SMS Advertising Levy**	**379,951,745**	**297,589,640**
1002.16.00	**Social Security Contribution Levy**	**244,102,047,894**	**196,622,848,111**
1002.16.01	Services	107,491,895,189	97,414,186,411
1002.16.02	Manufacturing	56,726,233,181	48,011,320,319
1002.16.03	Imports	79,883,919,525	51,197,341,381
1003.00.00	**License Taxes and Other**	**45,798,829,389**	**43,905,777,499**
1003.01.00	Luxury Motor Vehicle Tax	32,048,645,959	33,359,773,691
1003.03.00	Betting & Gaming Levy	9,928,825,140	5,996,369,475
1003.04.00	Share Transaction Levy	3,821,358,289	4,549,634,333
1003.07.00	**Other Licenses**	**5,560,872,984**	**3,966,228,596**
1003.07.02	Registration Fees Relevant to the Department of Registrar General	2,670,654,879	2,149,367,712
1003.07.03	Private Timber Transport	89,964,660	106,599,244
1003.07.04	Tax on Sale of Motor Vehicles	(44,447)	14,360,937
1003.07.05	License Fees Relevant to the Ministry of Defence	60,837,742	54,517,449
1003.07.06	License Fees Relevant to the Dept. of Fisheries & Aquatic Resources	139,077,645	125,471,830
1003.07.09	Carbon Tax	800,588	1,545,581
1003.07.10	Vehicle Entitlement Levy	2,273,287,519	1,318,743,737
1003.07.11	Debt Repayment Levy	95,240,602	19,670,278
1003.07.99	Other	231,053,796	175,951,827

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September 2026 Rs.	Up to September 2025 Rs.
1003.08.00	**Fees Under the Certificate to be Granted Yearly to Notary Registrar of the High Court**	**5,642,041**	**8,982,943**
1003.10.00	**Migrating Tax**	**53,507,423**	**42,382,400**
1003.11.00	**Remittance Fee**	**80,630**	**1,493,753**
	Total Taxes on Domestic Goods & Services	**2,620,035,136,809**	**2,219,639,846,114**
NOTE - 3	**TAXES ON INTERNATIONAL TRADE**		
1001.01.00	**Import Duties**	**243,723,118,085**	**179,033,325,645**
1001.02.00	**Export Duties**	**4,680,036**	**16,974,283**
1001.03.00	**Import & Export Licenses Fees**	**4,055,328,331**	**2,914,430,715**
1001.04.00	**Ports & Airports Development Levy**	**152,318,830,637**	**130,189,429,436**
1001.05.00	**Cess Levy**	**60,753,613,075**	**64,329,549,038**
1001.05.01	Import Cess Levy	59,375,127,276	63,127,873,220
1001.05.02	Export Cess Levy	1,378,485,799	1,201,675,818
1001.06.00	**Motor Vehicle Concessionary Levy**	**11,940,280**	**132,675**
1001.08.00	**Special Commodity Levy**	**115,369,127,931**	**116,795,572,888**
1001.99.00	**Other**	**457,198,355**	**(425,727,435)**
	Total Revenue from Taxes on International Trade	**576,693,836,729**	**492,853,687,244**
	Total Tax Revenue	**4,213,232,032,770**	**3,564,562,497,260**
NOTE - 4	**NON-TAX REVENUE AND OTHERS**		
2001.00.00	**Revenue from Departmental Enterprises (a)**	**18,678,966,882**	**20,358,329,109**
2001.01.00	Railways	9,417,689,224	13,157,054,733

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September 2026 Rs.	Up to September 2025 Rs.
2001.02.00	Postal	9,093,448,731	7,052,238,623
2001.04.00	Prisons Industrial and Agricultural Advance Account	167,828,927	149,035,753
2002.00.00	**Return on Government Assets (b)**	**85,550,988,501**	**77,933,673,666**
2002.01.00	**Rent**	**5,847,372,326**	**4,518,030,609**
2002.01.01	Rent on Government Building & Housing	1,871,588,729	1,620,340,266
2002.01.02	Rent on Crown Forests	862,343,195	859,830,392
2002.01.03	Rent from Land and Other	209,879,761	180,257,213
2002.01.04	Lease Rental from Regional Plantation Companies	1,641,097,981	1,505,777,746
2002.01.99	Other Rental	1,262,462,661	351,824,992
2002.02.00	**Interest**	**55,224,829,707**	**46,651,508,314**
2002.02.01	On-Lending	6,229,875,567	6,871,947,282
2002.02.99	Other	48,994,954,140	39,779,561,033
2002.03.00	**Profits**	**20,526,910,188**	**22,086,627,970**
2002.04.00	**Dividends**	**3,951,876,280**	**4,677,506,772**
2003.00.00	**Sale Proceeds & Charges (c)**	**157,987,042,479**	**138,636,336,104**
2003.01.00	**Departmental Sales**	**154,083,645**	**139,243,249**
2003.02.00	**Administrative Fees & Charges**	**100,047,100,372**	**96,900,383,697**
2003.02.01	Audit Fees	234,483,204	199,023,194
2003.02.03	Fees Under Registration of Persons	1,197,235,303	1,060,733,072
2003.02.04	Fees of Department of Survey	364,588,534	216,183,447
2003.02.05	Service Charges of Government Press	616,869,057	486,801,117

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September 2026 Rs.	Up to September 2025 Rs.
2003.02.06	Fees Under the Fauna & Flora Protection Ordinance	49,011,088	49,779,501
2003.02.07	Fees of Passports, Visas & Dual Citizenship	29,784,521,916	32,719,958,076
2003.02.08	Embarkation Levy	35,146,450,161	38,879,325,776
2003.02.09	Fees of Department of Valuation	434,593,342	137,645,163
2003.02.10	Fees of Registrar of Companies	242,076,105	179,889,158
2003.02.11	Legal Fees from Corporations & Statutory Bodies	205,010,375	190,750,537
2003.02.12	Fees Recovered Under the Public Contract Act	78,158,100	61,154,000
2003.02.13	Examinations & Other Fees	541,649,748	224,162,778
2003.02.14	Fees Under the Motor Traffic Act & Other Receipts	22,643,574,058	14,402,032,705
2003.02.15	Registration Fees on Motor Vehicle Transfers Under the Issuing Motor Vehicle Permits on Concessionary Terms	-	16,637,935
2003.02.16	Air Craft Rentals	36,188,155	20,780,685
2003.02.17	Fee on Local Sale of Garments	74,676,835	53,021,136
2003.02.18	Fees Relevant to the Department of Agriculture	706,429,074	654,419,434
2003.02.19	Fees Relevant to the Botanical Gardens	943,374,899	1,094,803,064
2003.02.21	Fees Relevant to the Ministry of Petroleum Industries	698,822,294	799,653,064
2003.02.22	Merchant Shipping Secretariat Fees	188,286,291	130,517,799
2003.02.99	Sundries	5,861,101,834	5,323,112,055
2003.03.00	**Fines and Forfeits**	**14,143,775,926**	**6,820,798,004**
2003.03.01	Fines and Forfeits - Customs	4,332,589,739	3,930,253,922
2003.03.02	Fines and Forfeits - Other	9,811,186,187	2,890,544,082
2003.04.00	**Public Officer's Motor Cycle Premium**	**(138,500)**	**(45,080)**

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September 2026 Rs.	Up to September 2025 Rs.
2003.05.00	**Treasury Bonds Premium**	**10,544,869,173**	**10,937,362,187**
2003.06.00	**Revenue from the United Nations' Peacekeeping Operations**	**1,833,320,439**	**1,415,000,795**
2003.07.00	**Programme for Purchasing of Paddy**	**1,020,587,170**	**54,514,890**
2003.08.00	**Sale of Hydro Power**	**411,766,102**	**1,527,885,843**
2003.09.00	**Revenue from Maritime Security Operations**	**993,339,022**	**-**
2003.99.00	**Other Receipts**	**28,838,339,130**	**20,841,192,519**
2004.00.00	**Social Security Contributions (d)**	**50,696,651,457**	**42,253,582,761**
2004.01.00	Central Government	31,667,860,752	26,338,983,992
2004.02.00	Provincial Councils	19,028,790,705	15,914,598,770
2005.00.00	**Current Transfers (e)**	**48,456,509,170**	**5,099,179,036**
2005.01.00	Central Bank Profits	42,081,057,140	-
2005.99.00	National Lotteries Board and Other Transfers	6,375,452,029	5,099,179,036
	Total Non Tax Revenue and Others (a+b+c+d+e)	**361,370,158,488**	**284,281,100,676**
NOTE - 5	**CAPITAL REVENUE**		
2006.02.00	**Sale of Capital Assets**	**1,133,562,378**	**2,934,024,843**
2006.02.01	Vehicles	965,793,824	2,467,366,814
2006.02.02	Other	167,768,554	466,658,029
2006.04.00	**Recoveries from On-Lending**	**22,837,930,471**	**14,766,352,802**
	Total Capital Revenue	**23,971,492,849**	**17,700,377,645**

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September 2026 Rs.	Up to September 2025 Rs.
NOTE - 6	**GRANTS**		
3001.01.00	Foreign Grants	6,681,176,623	7,829,007,885
3001.02.00	Local Grants	32,659,662	31,077,188
	Total Grants	**6,713,836,285**	**7,860,085,073**

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

Object Code	Actual Object Title	Up to September Actual 2026 Rs	Actual 2025 Rs
NOTE-7	**OBJECT CODE WISE CLASSIFICATION OF SALARIES, WAGES & OTHER EMPLOYMENT BENEFITS**		
	Personal Emoluments		
1001	Salaries and Wages	388,026,983,059	323,429,038,248
1002	Overtime and Holiday Payments	54,818,467,111	46,690,776,528
1003	Other Allowances	186,248,474,558	211,970,758,055
	Total	**629,093,924,728**	**582,090,572,830**
NOTE - 8	**OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS AND SERVICES**		
	Travelling Expenditure		
1101	Domestic	3,549,471,703	3,566,457,009
1102	Foreign	767,868,032	818,301,190
	Total (a)	**4,317,339,734**	**4,384,758,199**
	Supplies		
1201	Stationery and Office Requisites	4,500,123,453	4,042,298,705
1202	Fuel	29,277,246,740	27,866,805,113
1203	Diets and Uniforms	91,304,292,130	95,793,575,506
1204	Medical Supplies	132,342,236,079	88,239,156,053
1205	Other	7,159,085,608	5,047,816,309
	Total (b)	**264,582,984,010**	**220,989,651,686**
	Maintenance Expenditure		
1301	Vehicles	4,268,225,425	4,193,087,553
1302	Plant and Machinery	2,511,130,576	2,381,189,276
1303	Buildings and Structures	1,709,262,742	1,317,736,567
1304	Software Maintenance	551,267,881	321,880,385
	Total (c)	**9,039,886,624**	**8,213,893,781**

Object Code	Actual Object Title	Up to September Actual 2026 Rs	2025 Rs
	Services		
1401	Transport	5,658,967,557	5,714,263,795
1402	Postal and Communication	3,929,677,662	3,629,185,776
1403	Electricity and Water	20,723,486,889	19,552,160,949
1404	Rents and Local Taxes	5,488,927,326	5,141,348,834
1405	Cleaning and Janitorial Services	5,754,654,068	5,741,601,011
1406	Interest Payment for Leased Vehicles	34,354,902	52,046,809
1407	Security Services	3,389,624,437	2,417,344,928
1408	Lease Rental for Vehicles Procured Under Operational Leasing	496,033,399	417,356,410
1409	Other	17,736,444,962	23,187,926,782
	Total (d)	**63,212,171,202**	**65,853,235,293**
	Total Expenditure on Other Goods and Services (a+b+c+d)	**341,152,381,570**	**299,441,538,959**
NOTE - 9	**OBJECT CODE WISE CLASSIFICATION OF SUBSIDIES, GRANTS & TRANSFERS**		
	Transfers		
1501	Welfare Programmes	284,275,536,528	256,693,884,482
1502	Retirement Benefits	382,823,534,742	322,289,858,040
1503	Public Institutions	77,802,564,265	69,198,221,220
1504	Development Subsidies	127,655,789,937	42,334,498,561
1505	Subscriptions and Contributions Fee	2,301,716,304	2,376,829,348
1506	Property Loan Interest to Public Servants	964,717,794	1,073,542,817
1507	Grants to Provincial Councils	366,816,087,377	337,041,330,000
1508	Other	3,001,372,546	2,485,095,751
1509	Contribution to Contingencies Fund	17,496,945,870	18,944,358,555
	Total	**1,263,138,265,362**	**1,052,437,618,774**

Object Code	Actual Object Title	Up to September Actual 2026 Rs	Actual 2025 Rs
NOTE - 10	**OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS AND DISCOUNTS**		
1601	Domestic Debt	1,321,889,957,325	1,291,185,619,719
1602	Foreign Debt	242,165,853,597	249,090,524,663
1603	Discounts on Treasury Bills and Treasury Bonds	257,567,471,041	366,274,303,598
	Total	**1,821,623,281,963**	**1,906,550,447,980**
NOTE -11	**OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE**		
1701	Losses and Write off	14,827,382	593,808,636
1703	Implementation of the Official Languages Policy	39,499,989	29,473,641
	Total	**54,327,371**	**623,282,277**
	TOTAL RECURRENT EXPENDITURE	**4,055,062,180,993**	**3,841,143,460,821**
NOTE - 12	**OBJECT CODE WISE CLASSIFICATION OF CAPITAL EXPENDITURE**		
	Rehabilitation and Improvements of Capital Assets		
2001	Buildings and Structures	28,491,101,924	17,945,625,753
2002	Plant, Machinery and Equipment	11,033,508,304	13,930,554,624
2003	Vehicles	6,107,777,806	5,872,442,072
	Total (a)	**45,632,388,034**	**37,748,622,449**
	Acquisition of Capital Assets		
2101	Vehicles	2,351,430,524	1,565,491,634
2102	Furniture and Office Equipment	3,652,701,188	7,498,590,386
2103	Plant, Machinery and Equipment	16,857,092,620	10,227,344,422

Object Code	Actual Object Title	Up to September Actual 2026 Rs	Actual 2025 Rs
2104	Buildings and Structures	122,908,746,019	166,305,462,327
2105	Lands and Land Improvements	34,907,979,996	33,873,381,217
2106	Software Development	2,132,220,669	2,209,611,027
2108	Capital Payment for Leased Vehicles	273,098,100	253,423,793
	Total (b)	**183,083,269,116**	**221,933,304,807**
	Capital Transfers		
2201	Public Institutions	12,042,772,337	12,624,398,846
2202	Development Assistance	73,999,876,932	21,058,722,447
2203	Contribution to Provincial Councils	38,340,631,271	18,521,701,000
2204	Transfers Abroad	-	2,402,824,695
2205	Capital Grants to Non-Public Institution	131,501,259	93,313,737
	Total (c)	**124,514,781,799**	**54,700,960,725**
	Acquisition of Financial Assets		
2301	Equity Contribution	81,961,023,010	42,725,556,203
2302	On-Lending	32,644,410,582	12,078,809,623
	Total (d)	**114,605,433,592**	**54,804,365,826**
	Capacity Building		
2401	Staff Training	3,081,798,179	2,316,726,632
	Total (e)	**3,081,798,179**	**2,316,726,632**
	Other Capital Expenditure		
2501	Restructuring	-	-
2504	Contribution to Provincial Councils	7,474,789,760	5,589,879,500

Object Code	Actual Object Title	Up to September Actual 2026 Rs	Up to September Actual 2025 Rs
2505	Procurement Preparedness	6,911,531	5,590,468
2506	Infrastructure Development	44,323,906,561	62,437,570,826
2507	Research and Development	2,237,606,086	4,899,335,668
2509	Other	29,514,326,489	19,211,547,784
	Total (f)	**83,557,540,428**	**92,143,924,247**
	TOTAL CAPITAL EXPENDITURE (a+b+c+d+e+f)	**554,475,211,149**	**463,647,904,686**
NOTE - 13	**PUBLIC DEBT REPAYMENT**		
3001	Domestic Debt Repayments	1,176,045,534,389	901,270,046,576
3002	Foreign Debt Repayments	326,122,045,453	345,234,225,765
	TOTAL PUBLIC DEBT REPAYMENT	**1,502,167,579,842**	**1,246,504,272,341**
	TOTAL CAPITAL EXPENDITURE INCLUDING PUBLIC DEBT REPAYMENT	**2,056,642,790,991**	**1,710,152,177,027**