

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



**Report on Financial Performance of the Government  
Upto 01st Quarter Ending 31st March 2025**

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

## Report on Financial Performance of the Government Upto 01<sup>st</sup> Quarter Ending 31<sup>st</sup> March 2025

		Up to March		
	Note	Actual 2025 Rs.	Actual 2024 Rs.	Change %
REVENUE				
Tax Revenue		970,577,738,461	835,176,089,344	16.21
Income Tax (Corporate & Non - Corporate)	1	265,419,850,346	239,361,474,060	10.89
Taxes on Domestic Goods & Services	2	577,394,139,047	484,056,295,125	19.28
Taxes on International Trade	3	127,763,749,068	111,758,320,158	14.32
Non Tax Revenue & Others	4	87,258,908,485	83,296,123,592	4.76
Capital Revenue	5	5,767,235,819	10,663,732,623	(45.92)
Grants	6	1,055,444,627	1,017,114,252	3.77
Total Revenue		1,064,659,327,392	930,153,059,810	14.46
EXPENDITURE				
Salaries, Wages and Other Employment Benefits	7	182,990,287,156	168,236,765,290	8.77
Other Goods & Services	8	84,547,050,488	81,784,280,106	3.38
Subsidies, Grants and Transfers	9	327,083,239,981	244,415,365,140	33.82
Interest Payments and Discounts	10	631,924,670,262	597,203,277,165	5.81
Other Recurrent Expenditure	11	7,900,805	14,275,429	(44.65)
Total Recurrent Expenditure (a)		1,226,553,148,693	1,091,653,963,130	12.36
Capital Expenditure	12	100,575,787,964	122,417,659,762	(17.84)
Public Debt Repayments	13	235,817,244,737	262,914,102,615	(10.31)
Total Capital Expenditure including Public Debt Repayment (b)		336,393,032,700	385,331,762,377	(12.70)
Total Expenditure (a+b)		1,562,946,181,393	1,476,985,725,507	5.82

## Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to March	
		2025 Rs.	2024 Rs.
<b><u>NOTE - 1</u></b>	<b><u>CORPORATE &amp; NON- CORPORATE TAX</u></b>		
1004.01.01	Income Tax	3,633,915,116	3,901,860,063
1004.01.02	Dividend Tax	8,923,342	1,100,000
1004.01.03	Remittance Tax	31,272,512	21,440,435
<b>1004.01.00</b>	<b>Total Corporate Tax (a)</b>	<b>3,674,110,970</b>	<b>3,924,400,499</b>
<b>1004.02.01</b>	<b>PAYE</b>	<b>21,540,015,007</b>	<b>17,989,892,999</b>
<b>1004.02.99</b>	<b>Other</b>	<b>229,137,787,267</b>	<b>204,254,543,783</b>
<b>1004.03.00</b>	<b>Withholding Tax</b>	<b>10,864,400,736</b>	<b>12,935,486,158</b>
1004.03.01	On Interest	4,237,177,194	6,543,628,918
1004.03.99	On Fees & Other	6,627,223,543	6,391,857,240
<b>1004.04.00</b>	<b>Economic Service Charge</b>	<b>695,715</b>	<b>200,252,041</b>
1004.04.01	Domestic	695,715	3,735,903
1004.04.02	Imports	-	196,516,138
<b>1004.05.00</b>	<b>Capital Gain Tax</b>	<b>202,840,650</b>	<b>56,898,581</b>
<b>1004.02.00</b>	<b>Total Non-Corporate Tax (b)</b>	<b>261,745,739,376</b>	<b>235,437,073,561</b>
	<b>Total Corporate &amp; Non- Corporate Tax (a+b)</b>	<b>265,419,850,346</b>	<b>239,361,474,060</b>
<b><u>NOTE - 2</u></b>	<b><u>TAXES ON DOMESTIC GOODS &amp; SERVICES</u></b>		
<b>1002.01.00</b>	<b>Value Added Tax</b>	<b>379,330,103,695</b>	<b>302,569,333,740</b>
1002.01.01	Financial Services	40,420,419,325	9,324,968,575
1002.01.02	Other Services	37,446,117,989	28,678,865,160

## Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to March	
		2025 Rs.	2024 Rs.
1002.01.03	Manufacturing	23,475,953,865	20,996,340,130
1002.01.04	Imports	155,099,684,324	131,732,929,090
1002.01.00	Value Added Tax (Unclassified)	122,887,928,192	111,836,230,785
<b>1002.02.00</b>	<b>Goods and Services Tax</b>	-	28
1002.02.03	Imports	-	28
<b>1002.03.00</b>	<b>National Security Levy</b>	-	88,033
1002.03.01	Services	-	88,033
<b>1002.04.00</b>	<b>Excise (Ordinance) Duty</b>	<b>49,493,666,755</b>	<b>47,768,243,806</b>
1002.04.01	Liquor	49,493,666,755	47,768,243,806
<b>1002.05.00</b>	<b>Excise (Special Provisions) Duty</b>	<b>98,695,383,578</b>	<b>90,614,877,946</b>
1002.05.01	Cigarettes	26,403,088,028	25,043,173,584
1002.05.02	Liquor	-	1,251,026,504
1002.05.03	Petroleum Products	52,163,187,183	55,195,629,173
1002.05.04	Motor Vehicles	17,038,005,727	7,846,778,380
1002.05.99	Other	3,091,102,640	1,278,270,305
<b>1002.06.00</b>	<b>Tobacco Tax</b>	<b>223,688,291</b>	<b>267,124,582</b>
<b>1002.07.00</b>	<b>Stamp Duty</b>	<b>813,495,639</b>	<b>988,277,191</b>
<b>1002.09.00</b>	<b>Turnover Tax</b>	<b>7,231,515</b>	<b>140,882</b>
<b>1002.11.00</b>	<b>Telecommunication Levy</b>	<b>4,435,369,078</b>	<b>5,199,828,535</b>
<b>1002.12.00</b>	<b>Nation Building Tax</b>	<b>25,800,795</b>	<b>38,537,939</b>
1002.12.01	Services	24,692,172	12,009,646
1002.12.02	Manufacturing	74,458	22,905,799
1002.12.03	Imports	1,034,165	3,622,495

## Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to March	
		2025 Rs.	2024 Rs.
1002.13.00	Tele dramas, Films and Commercials Levy	33,098,800	33,150,000
1002.14.00	Cellular Tower Levy	424,287,530	412,818,085
1002.15.00	SMS Advertising Levy	138,831,017	96,164,318
1002.16.00	Social Security Contribution Levy	39,839,436,730	33,567,163,048
1002.16.01	Services	16,683,159,809	18,107,047,272
1002.16.02	Manufacturing	6,394,544,009	-
1002.16.03	Imports	16,761,732,912	15,460,115,776
1003.00.00	License Taxes and Other	3,101,104,519	1,799,818,199
1003.01.00	Luxury Motor Vehicle Tax	1,295,635,796	585,907,368
1003.03.00	Betting & Gaming Levy	929,940,927	1,128,800,699
1003.04.00	Share Transaction Levy	875,527,796	84,738,783
1003.05.00	Construction Industry Guarantee Fund Levy	-	371,350
1003.07.00	Other Licenses	828,984,990	700,015,783
1003.07.02	Registration Fees Relevant to the Department of Registrar General	512,894,316	481,479,124
1003.07.03	Private Timber Transport	68,249,280	44,088,157
1003.07.04	Tax on Sale of Motor Vehicles	3,549,987	8,490,500
1003.07.05	License Fees Relevant to the Ministry of Defence	18,865,911	20,303,730
1003.07.06	License Fees Relevant to the Dept. of Fisheries & Aquatic Resources	56,467,345	47,678,170
1003.07.09	Carbon Tax	495,216	1,291,797
1003.07.10	Vehicle Entitlement Levy	105,503,012	27,937,844

## Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to March	
		2025 Rs.	2024 Rs.
1003.07.11	Debt Repayment Levy	19,011,928	-
1003.07.99	Other	43,947,995	68,746,461
1003.08.00	Fees Under the Certificate to be Granted Yearly to Notary Registrar of the High Court	3,652,116	713,011
1003.11.00	Remittance Fee	4,000	-
	<b>Total Taxes on Domestic Goods &amp; Services</b>	<b>577,394,139,047</b>	<b>484,056,295,125</b>
<b>NOTE - 3</b>	<b><u>TAXES ON INTERNATIONAL TRADE</u></b>		
1001.01.00	Import Duties	35,515,788,791	26,623,235,934
1001.02.00	Export Duties	185,155,191	6,023,726
1001.03.00	Import & Export Licenses Fees	943,416,657	970,057,769
1001.04.00	Ports & Airports Development Levy	42,048,972,736	41,147,747,297
1001.05.00	Cess Levy	21,287,408,574	21,733,038,411
1001.05.01	Import Cess Levy	20,997,560,036	21,365,667,999
1001.05.02	Export Cess Levy	289,848,538	367,370,412
1001.06.00	Motor Vehicle Concessionary Levy	132,675	3,066,269
1001.08.00	Special Commodity Levy	44,082,057,845	23,961,064,998
1001.99.00	Other	(16,299,183,400)	(2,685,914,245)
	<b>Total Revenue from Taxes on International Trade</b>	<b>127,763,749,068</b>	<b>111,758,320,158</b>
	<b>Total Tax Revenue</b>	<b>970,577,738,461</b>	<b>835,176,089,344</b>
<b>NOTE - 4</b>	<b><u>NON-TAX REVENUE AND OTHERS</u></b>		
2001.00.00	Revenue from Departmental Enterprises (a)	6,760,977,393	7,172,734,163
2001.01.00	Railways	4,511,478,099	4,704,640,999

## Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to March	
		2025 Rs.	2024 Rs.
2001.02.00	Postal	2,249,499,295	2,468,093,165
<b>2002.00.00</b>	<b>Return on Government Assets (b)</b>	<b>21,432,221,083</b>	<b>25,319,292,447</b>
<b>2002.01.00</b>	<b>Rent</b>	<b>1,445,297,391</b>	<b>1,984,263,419</b>
2002.01.01	Rent on Government Building & Housing	495,944,060	439,052,067
2002.01.02	Rent on Crown Forests	360,808,270	272,499,780
2002.01.03	Rent from Land and Other	34,793,686	22,833,332
2002.01.04	Lease Rental from Regional Plantation Companies	432,694,193	508,524,878
2002.01.99	Other Rental	121,057,183	741,353,363
<b>2002.02.00</b>	<b>Interest</b>	<b>14,965,274,308</b>	<b>11,129,593,417</b>
2002.02.01	On-Lending	2,015,305,948	2,299,410,174
2002.02.99	Other	12,949,968,359	8,830,183,243
<b>2002.03.00</b>	<b>Profits</b>	<b>4,724,956,949</b>	<b>10,376,770,606</b>
<b>2002.04.00</b>	<b>Dividends</b>	<b>296,692,435</b>	<b>1,828,665,005</b>
<b>2003.00.00</b>	<b>Sale Proceeds &amp; Charges (c)</b>	<b>46,272,852,213</b>	<b>40,755,029,953</b>
<b>2003.01.00</b>	<b>Departmental Sales</b>	<b>47,813,040</b>	<b>88,668,377</b>
<b>2003.02.00</b>	<b>Administrative Fees &amp; Charges</b>	<b>34,242,185,830</b>	<b>29,671,161,457</b>
2003.02.01	Audit Fees	67,394,011	105,511,423
2003.02.03	Fees Under Registration of Persons	338,564,198	352,850,303
2003.02.04	Fees of Department of Survey	75,753,956	104,779,602
2003.02.05	Service Charges of Government Press	140,074,474	189,996,957
2003.02.06	Fees Under the Fauna & Flora Protection Ordinance	15,435,896	19,778,615

## Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to March	
		2025 Rs.	2024 Rs.
2003.02.07	Fees of Passports, Visas & Dual Citizenship	11,749,899,195	12,015,605,832
2003.02.08	Embarkation Levy	14,776,816,425	10,263,961,710
2003.02.09	Fees of Department of Valuation	38,374,639	114,946,006
2003.02.10	Fees of Registrar of Companies	62,151,441	50,552,756
2003.02.11	Legal Fees from Corporations & Statutory Bodies	105,251,637	37,558,418
2003.02.12	Fees Recovered Under the Public Contract Act	13,722,000	10,196,000
2003.02.13	Examinations & Other Fees	6,696,292	13,802,534
2003.02.14	Fees Under the Motor Traffic Act & Other Receipts	4,003,337,855	3,766,023,624
2003.02.15	Registration Fees on Motor Vehicle Transfers Under the Issuing Motor Vehicle Permits on Concessionary Terms	2	11,929,041
2003.02.16	Air Craft Rentals	4,568,496	4,487,891
2003.02.17	Fee on Local Sale of Garments	20,860,600	41,422,972
2003.02.18	Fees Relevant to the Department of Agriculture	194,152,057	122,433,771
2003.02.19	Fees Relevant to the Botanical Gardens	469,429,069	462,011,813
2003.02.21	Fees Relevant to the Ministry of Petroleum Industries	275,994,700	279,985,304
2003.02.22	Merchant Shipping Secretariat Fees	42,243,894	50,332,165
2003.02.99	Sundries	1,841,464,990	1,652,994,721
<b>2003.03.00</b>	<b>Fines and Forfeits</b>	<b>1,744,181,804</b>	<b>1,772,775,149</b>
2003.03.01	Fines and Forfeits - Customs	792,856,637	900,359,239
2003.03.02	Fines and Forfeits - Other	951,325,167	872,415,910
<b>2003.04.00</b>	<b>Public Officer's Motor Cycle Premium</b>	<b>(50,000)</b>	<b>105,000</b>
<b>2003.05.00</b>	<b>Treasury Bonds Premium</b>	<b>3,048,639,530</b>	<b>3,980,515,185</b>



## Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to March	
		2025 Rs.	2024 Rs.
2003.06.00	Revenue from the United Nations' Peacekeeping Operations	-	367,752
2003.07.00	Programme for Purchasing of Paddy	30,105,553	32,457,463
2003.08.00	Sale of Hydro Power	434,406,039	1,119,998,950
2003.99.00	Other Receipts	6,725,570,418	4,088,980,621
2004.00.00	Social Security Contributions (d)	11,218,903,496	8,763,346,151
2004.01.00	Central Government	6,824,672,408	5,590,398,431
2004.02.00	Provincial Councils	4,394,231,088	3,172,947,720
2005.00.00	Current Transfers (e )	1,573,954,300	1,285,720,877
2005.99.00	National Lotteries Board and Other Transfers	1,573,954,300	1,285,720,877
	<b>Total Non Tax Revenue and Others (a+b+c+d+e)</b>	<b>87,258,908,485</b>	<b>83,296,123,592</b>
<b>NOTE - 5 CAPITAL REVENUE</b>			
2006.02.00	Sale of Capital Assets	614,401,541	116,062,292
2006.02.01	Vehicles	426,253,514	16,182,033
2006.02.02	Other	188,148,027	99,870,508
2006.02.00	Sale of Capital Assets (Unclassified)	-	9,751

## Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to March	
		2025 Rs.	2024 Rs.
2006.04.00	Recoveries from On-Lending	5,152,834,279	10,547,670,331
	Total Capital Revenue	5,767,235,819	10,663,732,623
<u>NOTE - 6</u>	<u>GRANTS</u>		
3001.01.00	Foreign Grants	1,055,444,627	1,017,114,252
	Total Grants	1,055,444,627	1,017,114,252

\* 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 March Actual	
		2025 Rs	2024 Rs
NOTE-7	<u>OBJECT CODE WISE CLASSIFICATION OF SALARIES, WAGES &amp; OTHER EMPLOYMENT BENEFITS</u>		
	Personal Emoluments		
1001	Salaries and Wages	83,738,970,635	86,335,092,952
1002	Overtime and Holiday Payments	12,863,169,914	12,868,914,990
1003	Other Allowances	86,388,146,607	69,032,757,348
	Total	182,990,287,156	168,236,765,290
NOTE - 8	<u>OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS AND SERVICES</u>		
	Travelling Expenditure		
1101	Domestic	1,235,793,053	2,595,824,474
1102	Foreign	181,169,923	325,374,612
	Total (a)	1,416,962,976	2,921,199,086
	Supplies		
1201	Stationery and Office Requisites	726,915,262	985,282,613
1202	Fuel	8,483,808,845	13,611,419,581
1203	Diets and Uniforms	31,977,546,978	30,975,671,404
1204	Medical Supplies	18,491,783,429	10,211,629,356
1205	Other	1,672,463,888	1,798,430,371
	Total (b)	61,352,518,403	57,582,433,325
	Maintenance Expenditure		
1301	Vehicles	923,504,194	1,115,009,807
1302	Plant and Machinery	515,487,341	599,071,463
1303	Buildings and Structures	276,178,194	403,649,089
1304	Software Maintenance	53,264,449	216,089,524
	Total (c)	1,768,434,179	2,333,819,883

Object Code		Actual Object Title	Up to March Actual	
			2025 Rs	2024 Rs
Services				
1401	Transport		1,712,036,649	2,010,936,176
1402	Postal and Communication		1,006,203,660	1,015,769,622
1403	Electricity and Water		6,929,393,726	8,316,579,042
1404	Rents and Local Taxes		1,388,158,834	1,830,023,251
1405	Cleaning and Janitorial Services		1,749,937,109	1,743,188,313
1406	Interest Payment for Leased Vehicles		18,922,923	33,217,713
1407	Security Services		657,023,154	805,351,118
1408	Lease Rental for Vehicles Procured Under Operational Leasing		120,305,801	100,222,525
1409	Other		6,427,153,075	3,091,540,052
Total (d)			20,009,134,930	18,946,827,811
Total Expenditure on Other Goods and Services (a+b+c+d)			84,547,050,488	81,784,280,106
<b>NOTE - 9 OBJECT CODE WISE CLASSIFICATION OF SUBSIDIES, GRANTS &amp; TRANSFERS</b>				
<b>Transfers</b>				
1501	Welfare Programmes		82,650,742,007	53,065,188,652
1502	Retirement Benefits		104,805,896,994	90,932,961,106
1503	Public Institutions		21,849,406,584	20,030,342,450
1504	Development Subsidies		11,359,424,460	13,023,743,023
1505	Subscriptions and Contributions Fee		265,779,753	626,122,327
1506	Property Loan Interest to Public Servants		363,934,847	428,747,494
1507	Grants to Provincial Councils		100,158,560,000	61,664,480,000
1508	Other		523,709,088	507,720,374
1509	Contribution to Contingencies Fund		5,105,786,248	4,136,059,713
Total			327,083,239,981	244,415,365,140

Object Code	Actual Object Title	Up to March Actual	
		2025 Rs	2024 Rs
<b><u>NOTE - 10</u></b> <b><u>OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS AND DISCOUNTS</u></b>			
1601	Domestic Debt	426,188,557,492	389,407,300,373
1602	Foreign Debt	73,488,659,247	30,414,933,642
1603	Discounts on Treasury Bills and Treasury Bonds	132,247,453,523	177,381,043,150
	<b>Total</b>	<b>631,924,670,262</b>	<b>597,203,277,165</b>
<b><u>NOTE -11</u></b> <b><u>OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</u></b>			
1701	Losses and Write off	3,220,273	2,753,297
1703	Implementation of the Official Languages Policy	4,680,532	11,522,132
	<b>Total</b>	<b>7,900,805</b>	<b>14,275,429</b>
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>1,226,553,148,693</b>	<b>1,091,653,963,130</b>
<b><u>NOTE - 12</u></b> <b><u>OBJECT CODE WISE CLASSIFICATION OF CAPITAL EXPENDITURE</u></b>			
<b>Rehabilitation and Improvements of Capital Assets</b>			
2001	Buildings and Structures	3,101,537,919	2,196,444,522
2002	Plant, Machinery and Equipment	3,315,589,803	2,770,848,510
2003	Vehicles	1,565,803,443	1,712,909,501
	<b>Total (a)</b>	<b>7,982,931,165</b>	<b>6,680,202,533</b>
<b>Acquisition of Capital Assets</b>			
2101	Vehicles	450,559,311	480,644,553
2102	Furniture and Office Equipment	460,814,606	633,078,056
2103	Plant, Machinery and Equipment	1,621,091,803	1,464,709,892
2104	Buildings and Structures	27,933,370,312	31,935,363,098

Object Code	Actual Object Title	Up to March Actual	
		2025 Rs	2024 Rs
2105	Lands and Land Improvements	7,312,132,667	11,961,176,896
2106	Software Development	574,381,184	63,496,991
2108	Capital Payment for Leased Vehicles	82,900,611	136,495,168
	<b>Total (b)</b>	<b>38,435,250,494</b>	<b>46,674,964,654</b>
	<b>Capital Transfers</b>		
2201	Public Institutions	1,802,355,499	275,358,981
2202	Development Assistance	3,846,270,046	3,778,755,009
2203	Contribution to Provincial Councils	1,622,490,000	-
2205	Capital Grants to Non-Public Institution	10,065,837	3,133,985
	<b>Total (c)</b>	<b>7,281,181,383</b>	<b>4,057,247,975</b>
	<b>Acquisition of Financial Assets</b>		
2301	Equity Contribution	8,906,607,535	9,108,451,529
2302	On-Lending	1,238,232,975	4,286,223,878
	<b>Total (d)</b>	<b>10,144,840,510</b>	<b>13,394,675,407</b>
	<b>Capacity Building</b>		
2401	Staff Training	468,231,760	530,199,435
	<b>Total (e)</b>	<b>468,231,760</b>	<b>530,199,435</b>
	<b>Other Capital Expenditure</b>		
2501	Restructuring	-	4,359,894
2504	Contribution to Provincial Councils	1,334,946,251	853,446,322
2505	Procurement Preparedness	538,069	232,303
2506	Infrastructure Development	29,182,039,614	44,301,732,974
2507	Research and Development	1,972,283,348	2,160,720,826

Object Code	Actual Object Title	Up to March Actual	
		2025 Rs	2024 Rs
2509	Other	3,773,545,370	3,759,877,439
	<b>Total (f)</b>	<b>36,263,352,652</b>	<b>51,080,369,758</b>
	<b>TOTAL CAPITAL EXPENDITURE (a+b+c+d+e+f)</b>	<b>100,575,787,964</b>	<b>122,417,659,762</b>
<b>NOTE - 13 PUBLIC DEBT REPAYMENT</b>			
3001	Domestic Debt Repayments	192,064,310,052	224,270,054,915
3002	Foreign Debt Repayments	43,752,934,684	38,644,047,700
	<b>TOTAL PUBLIC DEBT REPAYMENT</b>	<b>235,817,244,737</b>	<b>262,914,102,615</b>
	<b>TOTAL CAPITAL EXPENDITURE INCLUDING PUBLIC DEBT REPAYMENT</b>	<b>336,393,032,700</b>	<b>385,331,762,377</b>