

Report on Financial Performance of the Government
Upto 03rd Quarter Ending 30th September 2024

	Note	Up to September		Change %
		Actual 2024 Rs.	Actual 2023 Rs.	
REVENUE				
Tax Revenue		2,700,224,755,093	1,936,901,038,391	39.41
Income Tax (Corporate & Non - Corporate)	1	793,008,173,163	693,341,261,659	14.37
Taxes on Domestic Goods & Services	2	1,536,974,582,879	974,825,990,521	57.67
Taxes on International Trade	3	370,241,999,051	268,733,786,211	37.77
Non Tax Revenue & Others	4	248,715,787,744	197,107,473,134	26.18
Capital Revenue	5	24,088,923,397	39,400,576,228	(38.86)
Grants	6	9,477,954,229	8,268,506,721	14.63
Total Revenue		2,982,507,420,463	2,181,677,594,475	36.71
EXPENDITURE				
Salaries, Wages and Other Employment Benefits	7	536,313,870,001	496,384,320,019	8.04
Other Goods & Services	8	266,730,087,082	273,320,184,106	(2.41)
Subsidies, Grants and Transfers	9	895,545,634,991	839,527,466,038	6.67
Interest Payments and Discounts	10	1,754,882,155,000	1,737,338,060,909	1.01
Other Recurrent Expenditure	11	80,551,597	38,706,379	108.11
Total Recurrent Expenditure (a)		3,453,552,298,671	3,346,608,737,450	3.20
Capital Expenditure	12	484,498,707,737	442,981,670,446	9.37
Public Debt Repayments	13	947,820,971,925	4,443,594,606,498	(78.67)
Total Capital Expenditure including Public Debt Repayment (b)		1,432,319,679,663	4,886,576,276,944	(70.69)
Total Expenditure (a+b)		4,885,871,978,333	8,233,185,014,394	(40.66)

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September	
		2024 Rs.	2023 Rs.
<u>NOTE - 1</u>	<u>CORPORATE & NON- CORPORATE TAX</u>		
1004.01.01	Income Tax	235,214,050,537	228,450,630,617
1004.01.02	Dividend Tax	29,348,772	23,158,675
1004.01.03	Remittance Tax	2,021,637,134	709,894,766
1004.01.00	Total Corporate Tax (a)	237,265,036,442	229,183,684,058
1004.02.01	PAYE	100,816,518,061	83,002,352,744
1004.02.99	Other	366,405,595,220	293,190,760,142
1004.03.00	Withholding Tax	87,791,676,300	85,602,844,739
1004.03.01	On Interest	40,122,953,532	38,179,130,806
1004.03.99	On Fees & Other	47,668,722,768	47,423,713,933
1004.04.00	Economic Service Charge	237,232,333	127,047,035
1004.04.01	Domestic	37,531,390	115,271,887
1004.04.02	Imports	199,700,943	11,775,148
1004.05.00	Capital Gain Tax	491,531,692	2,223,034,974
1004.06.00	Tax on Voluntary Disclosure	583,117	11,537,967
1004.02.00	Total Non-Corporate Tax (b)	555,743,136,721	464,157,577,601
	Total Income Tax (a+b)	793,008,173,163	693,341,261,659
<u>NOTE - 2</u>	<u>TAXES ON DOMESTIC GOODS & SERVICES</u>		
1002.01.00	Value Added Tax	958,556,681,423	504,901,517,599
1002.01.01	Financial Services	53,414,783,256	48,596,082,598

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September	
		2024 Rs.	2023 Rs.
1002.01.02	Other Services	182,940,087,017	119,238,443,854
1002.01.03	Manufacturing	116,573,691,304	107,652,162,495
1002.01.04	Imports	436,128,845,671	153,676,847,726
1002.01.00	Value Added Tax (Unclassified)	169,499,274,175	75,737,980,926
1002.02.00	Goods and Services Tax	28	238,255
1002.02.01	Services	-	238,255
1002.02.03	Imports	28	-
1002.03.00	National Security Levy	605,010	-
1002.03.01	Services	605,010	-
1002.04.00	Excise (Ordinance) Duty	151,070,404,734	124,035,103,970
1002.04.01	Liquor	151,070,404,734	124,035,103,970
1002.05.00	Excise (Special Provisions) Duty	261,391,921,074	186,252,784,071
1002.05.01	Cigarettes	78,861,780,160	89,447,969,457
1002.05.02	Liquor	-	-
1002.05.03	Petroleum Products	141,286,371,220	72,253,951,911
1002.05.04	Motor Vehicles	36,555,179,352	21,483,409,919
1002.05.99	Other	4,688,590,342	3,067,452,784
1002.06.00	Tobacco Tax	832,440,568	775,361,643
1002.07.00	Stamp Duty	2,801,320,120	2,716,684,994
1002.09.00	Turnover Tax	414,340	4,430
1002.11.00	Telecommunication Levy	12,426,627,625	13,821,144,518
1002.12.00	Nation Building Tax	99,649,062	293,404,969
1002.12.01	Services	67,205,854	29,577,999

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September	
		2024 Rs.	2023 Rs.
1002.12.02	Manufacturing	27,754,812	8,340,836
1002.12.03	Imports	4,688,396	255,486,135
1002.13.00	Tele dramas, Films and Commercials Levy	95,850,000	117,260,000
1002.14.00	Cellular Tower Levy	1,261,393,145	1,218,032,034
1002.15.00	SMS Advertising Levy	402,280,683	199,668,132
1002.16.00	Social Security Contribution Levy	137,513,019,995	130,830,977,853
1002.16.01	Services	46,284,315,287	67,226,443,368
1002.16.02	Manufacturing	-	27,200,944,327
1002.16.03	Imports	46,607,110,781	36,403,590,158
1002.16.00	Social Security Contribution Levy (unclassified)	44,621,593,927	-
1003.00.00	License Taxes and Other	7,931,454,997	6,510,019,769
1003.01.00	Luxury Motor Vehicle Tax	2,136,477,776	1,976,594,988
1003.03.00	Betting & Gaming Levy	4,575,465,560	3,095,549,331
1003.04.00	Share Transaction Levy	1,219,511,662	1,437,875,450
1003.07.00	Other Licenses	2,577,461,855	3,143,738,698
1003.07.02	Registration Fees Relevant to the Department of Registrar General	1,979,640,293	1,790,985,075
1003.07.03	Private Timber Transport	75,973,108	73,082,600
1003.07.04	Tax on Sale of Motor Vehicles	20,466,500	25,219,226
1003.07.05	License Fees Relevant to the Ministry of Defence	58,567,361	45,258,986
1003.07.06	License Fees Relevant to the Dept. of Fisheries & Aquatic Resources	122,339,430	130,223,606
1003.07.08	Company Registration Levy	-	(3,000,000)

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September	
		2024 Rs.	2023 Rs.
1003.07.09	Carbon Tax	3,180,241	5,853,704
1003.07.10	Vehicle Entitlement Levy	149,539,206	946,034,044
1003.07.11	Debt Repayment Levy	1,450,721	14,525,770
1003.07.99	Other	166,304,995	115,555,688
1003.08.00	Fees Under the Certificate to be Granted Yearly to Notary Registrar of the High Court	2,653,264	7,794,855
1003.10.00	Migrating Tax	10,001,100	2,254,732
1003.11.00	Remittance Fee	403,856	-
	Total Taxes on Domestic Goods & Services	1,536,974,582,879	974,825,990,521
NOTE - 3	<u>TAXES ON INTERNATIONAL TRADE</u>		
1001.01.00	Import Duties	104,263,618,483	66,099,503,908
1001.02.00	Export Duties	21,604,130	20,438,166
1001.03.00	Import & Export Licenses Fees	2,604,442,214	2,320,023,896
1001.04.00	Ports & Airports Development Levy	130,244,955,841	123,624,957,821
1001.05.00	Cess Levy	58,891,356,474	39,520,722,821
1001.05.01	Import Cess Levy	57,404,629,108	37,787,415,285
1001.05.02	Export Cess Levy	1,486,727,366	1,733,307,536
1001.06.00	Motor Vehicle Concessionary Levy	3,046,269	-
1001.08.00	Special Commodity Levy	75,662,068,444	36,783,421,653
1001.99.00	Other	(1,449,092,803)	364,717,947
	Total Revenue from Taxes on International Trade	370,241,999,051	268,733,786,211

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September	
		2024 Rs.	2023 Rs.
	Total Tax Revenue	2,700,224,755,093	1,936,901,038,391
NOTE - 4	<u>NON-TAX REVENUE AND OTHERS</u>		
2001.00.00	Revenue from Departmental Enterprises (a)	19,089,334,789	19,017,830,689
2001.01.00	Railways	12,046,055,202	11,477,440,789
2001.02.00	Postal	6,925,119,060	7,446,599,652
2001.04.00	Prisons Industrial and Agricultural Advance Account	118,160,528	93,790,247
2002.00.00	Return on Government Assets (b)	71,858,143,825	41,766,633,707
2002.01.00	Rent	4,070,666,571	4,724,065,461
2002.01.01	Rent on Government Building & Housing	1,345,836,585	1,206,430,714
2002.01.02	Rent on Crown Forests	622,769,527	1,432,946,356
2002.01.03	Rent from Land and Other	101,528,375	108,426,222
2002.01.04	Lease Rental from Regional Plantation Companies	1,522,399,561	1,408,557,725
2002.01.99	Other Rental	478,132,524	567,704,444
2002.02.00	Interest	38,750,186,865	14,253,822,109
2002.02.01	On-Lending	6,964,022,974	6,819,555,331
2002.02.99	Other	31,786,163,891	7,434,266,778
2002.03.00	Profits	26,720,356,573	17,656,581,396
2002.04.00	Dividends	2,316,933,815	5,132,164,741
2003.00.00	Sale Proceeds & Charges (c)	122,045,743,823	104,923,496,662
2003.01.00	Departmental Sales	149,353,813	98,863,795
2003.02.00	Administrative Fees & Charges	84,095,144,631	74,376,503,390

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September	
		2024 Rs.	2023 Rs.
2003.02.01	Audit Fees	245,610,976	273,711,677
2003.02.03	Fees Under Registration of Persons	989,762,293	842,500,080
2003.02.04	Fees of Department of Survey	298,935,959	267,349,634
2003.02.05	Service Charges of Government Press	579,127,823	645,340,574
2003.02.06	Fees Under the Fauna & Flora Protection Ordinance	46,331,647	43,376,394
2003.02.07	Fees of Passports, Visas & Dual Citizenship	28,265,191,741	25,513,067,460
2003.02.08	Embarkation Levy	27,262,854,156	30,124,534,642
2003.02.09	Fees of Department of Valuation	360,253,432	150,598,440
2003.02.10	Fees of Registrar of Companies	154,824,504	125,377,112
2003.02.11	Legal Fees from Corporations & Statutory Bodies	132,681,944	93,535,341
2003.02.12	Fees Recovered Under the Public Contract Act	46,306,000	38,274,600
2003.02.13	Examinations & Other Fees	110,175,734	105,560,207
2003.02.14	Fees Under the Motor Traffic Act & Other Receipts	10,818,953,584	8,588,687,874
2003.02.15	Registration Fees on Motor Vehicle Transfers Under the Issuing Motor Vehicle Permits on Concessionary Terms	27,904,422	3,390
2003.02.16	Air Craft Rentals	47,481,656	4,615,140
2003.02.17	Fee on Local Sale of Garments	87,176,488	124,423,601
2003.02.18	Fees Relevant to the Department of Agriculture	666,268,107	681,102,662
2003.02.19	Fees Relevant to the Botanical Gardens	1,043,145,898	558,724,610
2003.02.21	Fees Relevant to the Ministry of Petroleum Industries	2,485,103,538	986,128,709
2003.02.22	Merchant Shipping Secretariat Fees	155,578,214	127,873,051
2003.02.23	Casino Licence Fees	5,000,000,000	-

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September	
		2024 Rs.	2023 Rs.
2003.02.99	Sundries	5,271,476,516	5,081,718,189
2003.03.00	Fines and Forfeits	6,165,060,282	4,205,933,757
2003.03.01	Fines and Forfeits - Customs	4,042,105,696	2,372,232,115
2003.03.02	Fines and Forfeits - Other	2,122,954,586	1,833,701,641
2003.04.00	Public Officer's Motor Cycle Premium	233,509	389,636
2003.05.00	Treasury Bonds Premium	10,616,718,651	13,613,011,236
2003.06.00	Revenue from the United Nations' Peacekeeping Operations	603,947,966	4,476,630,302
2003.07.00	Programme for Purchasing of Paddy	64,458,310	57,116,569
2003.08.00	Sale of Hydro Power	3,793,315,880	-
2003.99.00	Other Receipts	16,557,510,782	8,095,047,977
			-
2004.00.00	Social Security Contributions (d)	31,446,839,021	26,729,835,096
2004.01.00	Central Government	19,602,451,121	16,994,732,843
2004.02.00	Provincial Councils	11,844,387,899	9,735,102,253
2005.00.00	Current Transfers (e)	4,275,726,285	4,669,676,980
2005.01.00	Central Bank Profits	-	1,026,717,561
2005.99.00	National Lotteries Board and Other Transfers	4,275,726,285	3,642,959,419
	Total Non Tax Revenue and Others (a+b+c+d+e)	248,715,787,744	197,107,473,134
NOTE - 5	<u>CAPITAL REVENUE</u>		
2006.02.00	Sale of Capital Assets	977,535,582	430,468,161

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to September	
		2024 Rs.	2023 Rs.
2006.02.01	Vehicles	71,379,578	266,477,290
2006.02.02	Other	905,398,204	161,929,771
2006.02.00	Sale of Capital Assets (Unclassified)	757,800 *	
2006.04.00	Recoveries from On-Lending	23,111,387,816	38,970,108,067
	Total Capital Revenue	24,088,923,397	39,400,576,228
NOTE - 6 GRANTS			
3001.01.00	Foreign Grants	9,417,954,229	7,701,779,216
3001.02.00	Local Grants	60,000,000	566,727,505
	Total Grants	9,477,954,229	8,268,506,721

* Amount which is not classified under sub revenue codes by the respective reporting entities.

Object Code	Actual Object Title	Up to September Actual	
		2024 Rs	2023 Rs
NOTE-7 <u>OBJECT CODE WISE CLASSIFICATION OF SALARIES, WAGES & OTHER EMPLOYMENT BENEFITS</u>			
Personal Emoluments			
1001	Salaries and Wages	257,520,577,834	262,607,253,323
1002	Overtime and Holiday Payments	39,083,488,123	36,764,094,048
1003	Other Allowances	239,709,804,044	197,012,972,648
	Total	536,313,870,001	496,384,320,019
NOTE - 8 <u>OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS AND SERVICES</u>			
Travelling Expenditure			
1101	Domestic	5,368,973,648	16,840,954,760
1102	Foreign	935,035,769	1,134,561,241
	Total (a)	6,304,009,417	17,975,516,001
Supplies			
1201	Stationery and Office Requisites	4,065,814,177	3,664,047,114
1202	Fuel	34,964,858,050	33,500,178,831
1203	Diets and Uniforms	81,898,421,846	55,334,603,372
1204	Medical Supplies	64,968,966,559	96,801,991,832
1205	Other	5,551,369,597	7,742,447,394
	Total (b)	191,449,430,229	197,043,268,543
Maintenance Expenditure			
1301	Vehicles	4,273,995,659	3,475,907,678
1302	Plant and Machinery	1,984,590,434	2,988,533,998
1303	Buildings and Structures	1,306,116,359	1,000,288,491
1304	Software Maintenance	577,129,610	-
	Total (c)	8,141,832,062	7,464,730,167

Object Code	Actual Object Title	Up to September Actual	
		2024 Rs	2023 Rs
Services			
1401	Transport	5,280,081,163	5,156,651,136
1402	Postal and Communication	3,300,968,993	3,287,297,541
1403	Electricity and Water	21,401,011,708	17,932,135,572
1404	Rents and Local Taxes	5,741,086,988	5,672,562,676
1405	Cleaning and Janitorial Services	4,307,146,351	-
1406	Interest Payment for Leased Vehicles	86,335,180	130,036,178
1407	Security Services	2,301,014,973	-
1408	Lease Rental for Vehicles Procured Under Operational Leasing	330,357,173	229,462,340
1409	Other	18,086,812,846	18,428,523,952
Total (d)		60,834,815,374	50,836,669,394
Total Expenditure on Other Goods and Services (a+b+c+d)		266,730,087,082	273,320,184,106
NOTE - 9 <u>OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES</u>			
<u>Transfers</u>			
1501	Welfare Programmes	202,392,132,379	194,655,619,082
1502	Retirement Benefits	287,271,060,101	264,377,162,657
1503	Public Institutions	61,860,300,947	58,405,792,631
1504	Development Subsidies	60,056,280,769	53,835,343,658
1505	Subscriptions and Contributions Fee	2,141,484,307	2,343,046,511
1506	Property Loan Interest to Public Servants	1,270,062,110	1,480,471,379
1507	Grants to Provincial Councils	260,045,783,304	244,144,300,000
1508	Other	2,718,862,711	1,955,356,983
1509	Contribution to Contingencies Fund	17,789,668,364	18,330,373,137
Total		895,545,634,991	839,527,466,038

Object Code	Actual Object Title	Up to September Actual	
		2024 Rs	2023 Rs
<u>NOTE - 10 OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS AND DISCOUNTS</u>			
1601	Domestic Debt	1,179,425,529,635	984,079,643,694
1602	Foreign Debt	111,777,110,528	85,288,062,049
1603	Discounts on Treasury Bills and Treasury Bonds	463,679,514,837	667,970,355,166
	Total	1,754,882,155,000	1,737,338,060,909
<u>NOTE - 11 OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</u>			
1701	Losses and Write off	47,612,504	13,890,894
1702	Contingency Services	-	-
1703	Implementation of the Official Languages Policy	32,939,093	24,815,485
	Total	80,551,597	38,706,379
	TOTAL RECURRENT EXPENDITURE	3,453,552,298,671	3,346,608,737,450
<u>NOTE - 12 OBJECT CODE WISE CLASSIFICATION OF CAPITAL EXPENDITURE</u>			
Rehabilitation and Improvements of Capital Assets			
2001	Buildings and Structures	13,363,428,337	8,336,408,285
2002	Plant, Machinery and Equipment	9,378,940,117	7,205,560,967
2003	Vehicles	5,266,016,992	5,143,077,335
	Total (a)	28,008,385,446	20,685,046,587
Acquisition of Capital Assets			
2101	Vehicles	1,983,042,354	12,852,184,698
2102	Furniture and Office Equipment	3,517,834,782	2,251,391,604
2103	Plant, Machinery and Equipment	7,285,031,113	7,425,082,244

Object Code	Actual Object Title	Up to September	
		Actual	
		2024 Rs	2023 Rs
2104	Buildings and Structures	122,018,878,343	15,141,114,733
2105	Lands and Land Improvements	41,104,785,273	13,298,739,731
2106	Software Development	1,449,503,223	1,119,413,884
2108	Capital Payment for Leased Vehicles	363,419,778	460,460,556
	Total (b)	177,722,494,864	52,548,387,450
	Capital Transfers		
2201	Public Institutions	10,063,194,763	41,668,115,012
2202	Development Assistance	18,506,788,943	11,792,918,420
2203	Contribution to Provincial Councils	12,752,850,000	6,292,580,000
2204	Transfers Abroad	2,418,267,774	-
2205	Capital Grants to Non-Public Institution	102,668,930	92,487,517
	Total (c)	43,843,770,411	59,846,100,949
	Acquisition of Financial Assets		
2301	Equity Contribution	56,959,995,222	29,721,438,655
2302	On-Lending	19,195,959,158	11,880,277,616
	Total (d)	76,155,954,380	41,601,716,271
	Capacity Building		
2401	Staff Training	1,858,141,712	3,752,143,777
	Total (e)	1,858,141,712	3,752,143,777
	Other Capital Expenditure		
2501	Restructuring	2,009,419,631	10,166,320
2503	Contingency Services	-	-
2504	Contribution to Provincial Councils	10,058,409,927	16,206,850,880

Object Code	Actual Object Title	Up to September Actual	
		2024 Rs	2023 Rs
2505	Procurement Preparedness	3,424,873	15,200,862
2506	Infrastructure Development	91,956,580,359	218,152,987,413
2507	Research and Development	8,118,894,240	7,636,997,280
2509	Other	44,763,231,894	22,526,072,656
	Total (f)	156,909,960,924	264,548,275,412
	TOTAL CAPITAL EXPENDITURE (a+b+c+d+e+f)	484,498,707,737	442,981,670,446
NOTE - 13 PUBLIC DEBT REPAYMENT			
3001	Domestic Debt Repayments	823,239,561,024	4,236,762,018,500
3002	Foreign Debt Repayments	124,581,410,901	206,832,587,997
	TOTAL PUBLIC DEBT REPAYMENT	947,820,971,925	4,443,594,606,498
	TOTAL CAPITAL EXPENDITURE INCLUDING PUBLIC DEBT REPAYMENT	1,432,319,679,663	4,886,576,276,944