



வார்டிகை கார்டியசாடன வார்டாவ
வருடாந்த செயலாற்றுகை அறிக்கை
ANNUAL PERFORMANCE REPORT
2024

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இலங்கைச் சுங்கம்
நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு

Sri Lanka Customs
Ministry of Finance, Planning and Economic Development

Message from the Director General of Customs

I am honored to present the Annual Performance Report of Sri Lanka Customs (SLC) for the year 2024. In a historic milestone, Sri Lanka Customs surpassed Rs. 1.5 trillion revenue collection for the first time, setting a benchmark for the future of the Department and the country's economy. The Department reported a total revenue of Rs. 1,535 billion in 2024 against the estimated revenue of 1,533, marking a significant increase from the previous high of Rs. 972 billion set in 2023. This is a major milestone not only for the Department but also for the entire economy.

The achievement also aligns with Sri Lanka's commitment to meet the International Monetary Fund's (IMF) given target to SLC of Rs. 1,533 billion for 2024. This achievement reflects the Department's commitment to strategic planning, technological innovation and operational transparency. The exceptional performance in last year was largely driven by imports of petroleum, Milk powder & Sugar, Oil products and Cement. "A notable contributor to the Department's success was its autonomy, with Customs officials empowered to operate without any external interference.

In 2024, Sri Lanka Customs significantly enhanced its digital revenue collection processes. Key initiatives included implementing the ASYHUB system for pre-arrival processing, an Automated Examination Appointing System, an Online Trader Registration Facility, Online Tender Procedures, and Automated Risk Management Systems. The focus was on streamlining customs procedures, improving efficiency, and aligning with international standards.

This record-breaking performance highlights the importance of strategic autonomy and transparency in enhancing the department's capacity. This success had been due to a rise in government tax revenue, particularly from the increase in VAT rate and significant reforms implemented by the Customs Administration to streamline the government's tax policies and the tax collection process. Furthermore, as part of the national effort to combat corruption, promote transparency, improve governance and uphold the principles of integrity in Sri Lanka Customs, the Internal Affairs Unit (IAUs) launched at Sri Lanka Customs on August 09, had also contributed to major break-through. The general public and stakeholders can raise their concerns and complaints directly through this channels.

I would like to express my sincere gratitude to Secretary to the Treasury, all officials in the Ministry of Finance, Planning and Economic Development and the trading community, along with various Chambers, for their unwavering cooperation in achieving our goals. I also extend my earnest appreciation to all my staff for their hard work, dedication, vigilance and innovative approaches and for compiling this report despite challenging circumstances.

P.B.S.C. Nonis

Director General of Customs

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CHAPTER 01: INSTITUTIONAL PROFILE

1.1 INTRODUCTION

Sri Lanka Customs is one of the oldest government departments in Sri Lanka as well as one of the oldest Customs Administrations in the world, established in the year 1806. It's a full-pledged state organization mainly responsible for the collection of revenue and the enforcement of law.

1.2 VISION, MISSION AND MAIN OBJECTIVES OF THE INSTITUTION

Vision

“Secure and prosperous nation through strong borders”

Mission

“Providing world-class Customs service to secure revenue, protect the environment and society, and promote the seamless flow of trade and travel, with integrity and professionalism”

Main objectives of Sri Lanka Customs

I. Collection of Revenue

Sri Lanka Customs is the leading government agency in collecting revenue in Sri Lanka. Sri Lanka Customs is responsible for more than 50% of the government tax revenue collection.

II. Social Protection

Acting as a shield to prevent the penetration of illegal drugs and other harmful goods into the country and smuggling of biological resources and other treasures from the country, Customs fulfills the imperative task. Since Sri Lanka is biodiversity hotspot, Cultural and National Heritage Branch of Sri Lanka Customs performs tireless duty to protect treasures to the nation. Narcotics Control Unit also plays key role among other enforcement agencies in Sri Lanka.

III. Trade Facilitation

The automation of Sri Lanka Customs in 1993 opened the pathway to introduce several measures to simplify its procedures. Initiation of Risk Management system and Single Window and streamlining of procedures, explicitly helped to save the time and costs trade. After ratifying the WTO Trade Facilitation Agreement, Sri Lanka Customs is moving forward for further facilitation of trade by making striking changes in procedures and legislative framework.

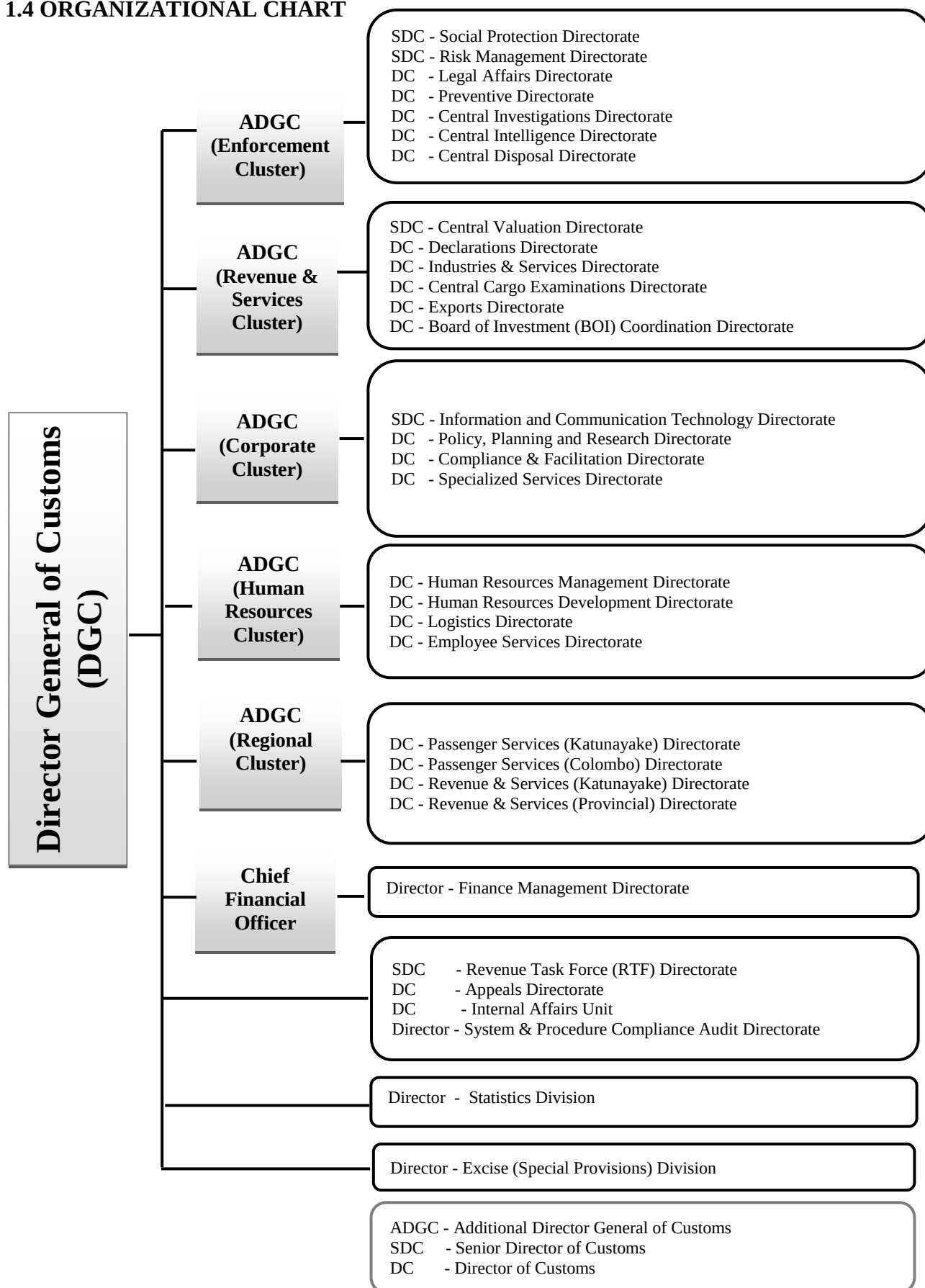
IV. Law enforcement

Law enforcement in Sri Lanka Customs is crucial for ensuring compliance, enforcing import/export laws, preventing smuggling, and maintaining border security. The department has the authority to enact and enforce over 125 laws.

1.3 KEY FUNCTIONS

- Implementation of Government Policies relating to tariff, trade and social protection laws.
- Assessment and collection of import and export Customs duties.
- Assessment and collection of duties / taxes and other levies on behalf of other acts and State agencies.
- Implementation (granting) of duty (tax) waivers, exemptions and concessions.
- Securing of duties and other levies and accounting of the same.
- Refunds, drawbacks and rebates of Customs duty.
- Prevention and detection of smuggling, commercial frauds and trafficking of narcotic drugs.
- Enforcement of laws relating to prohibited and restricted goods.
- Investigating and inquiring into offences committed under the Customs Law and other related Laws.
- Penalizing offenders / seizure of forfeited goods.
- Disposal of goods forfeited.
- Clearance of import and export cargo.
- Clearance of passengers and passengers' baggage.
- Computerization of cargo and passenger clearance procedures.
- Implementing fiscal measures for the protection of local industries and agricultural products.
- Management of Export Facilitation Schemes.
- Management of Warehousing of Goods (Bonds Scheme).
- Monitoring of export oriented industrial schemes.
- Compilation and issue of Trade Statistics.
- Providing information / classification rulings etc.
- Regular dialogue with Trade Chambers – Forwarding Agents – CHAA
- Conducting training / awareness programmes.
- Regular communication with the World Customs Organization (WCO) on matters relating to Nomenclature, Classification, Valuation and Enforcement Techniques.
- Coordination of work with line agencies and government Departments for exchange of information: Ministry of Finance, Planning and Economic Development, Department of Inland Revenue, Export Development Board and Department of Excise etc.

1.4 ORGANIZATIONAL CHART



1.5 PRINCIPAL OFFICIALS

(As at 31.12.2024)

Mr. P.B.S.C. Nonis
Director General of Customs

Mrs. H.W.S.P. Karunarathna
Additional Director General of Customs (Human Resources)

Mr. C.S.A. Chandrasekare
Additional Director General of Customs (Corporate)

Mr. J.M.M.G.W. Bandara
Additional Director General of Customs (Enforcement)

Mr. S.P. Arukgoda
Additional Director General of Customs (Revenue and Services)

Mr. A.W.S.I. Silva
Additional Director General of Customs (Regional)

Mr. M.R.G.A.B. Muthukude
Chief Finance Officer

Mr. D.B.N. Samarathunge
Senior Director of Customs (Risk Management)

Mr. K.D.R. Perera
Senior Director of Customs (Valuation)

Mr. M.K.S.P. Jayawardhane
Senior Director of Customs (Central Cargo Examination)

Mr. L.K.H.D.K. Arewatta
Senior Director of Customs (Declaration)

Mr. Y.G. Moragoda
Senior Director of Customs (Central Disposal)

Mr. K.P.J.P. Fernando
Director of Customs (Social Protection)

Mr. P.N.P.P. Premarathna
Director of Customs (Information and Communication Technology)

Mr. S.A.T.B. Suraweera
Director of Customs (Revenue Task Force-RTF)

Mrs. C.D. Liyanage
Director of Customs (Human Resources Management)

Mr. J.R.C. Jayathilaka
Director of Customs (Human Resources Development)

Mr. R.H.R.W. Kamalsiri
Director of Customs (Industries and Services)

Mr. R.P. Sarathchandra
Director of Customs (BOI Coordination)

Mr. H.S. Sumanasekara
Director of Customs (Central Intelligence)

Mr. E.U.S. Fernando
Director of Customs (Passenger Services- Colombo)

Mr. M.A.M. Nazeer
Director of Customs (Legal Affairs)

Mr. A.A.D.C. Shanthapriya
Director of Customs (Compliance and Facilitation)

Mr. K.L.D. Malwita
Director of Customs (Preventive)

Mr. L.P. Gulawita
Director of Customs (Specialized Services)

Mrs. S.A.H. Samarathunga
Director of Customs (Logistics)

Mrs. K.K.D.C. Ranaweera
Director of Customs (Employee Services)

Mr. C.C. Bookoladeniya
Director of Customs (Central Investigation)

Mrs. H.M.P.C. Kumarihamy
Director of Customs (Passenger Services - Katunayaka)

Mrs. K.M.D. Lanka Thilini Peiris
Director of Customs (Revenue and Services - Katunayaka)

Mr. S.P.R. Senevirathne
Director of Customs (Export)

Mr. T. Loganathan
Director of Customs (Policy, Planning and Research)

Mr. R.L. Weerasekara
Director (Excise Duty)

Mr. A.M.L.K. Alahakoon
Director of Customs (Appeals)

Mr. W. Ariyaratna
Director of Customs (Provincial)

Mrs. M.G.N. Premathilaka
Chief Accountant

Mrs. J.H. Fernando
Director (Chief Internal Auditor)

Mrs. K.A.S. Kodikara
Director (Statistics)

CHAPTER 02 : PROGRESS IN YEAR 2024

2.1 FINANCIAL PERFORMANCE

Performance of Customs Revenue (Rs.Mn)

Revenue Code	Description	2023		2024	
		Budgeted (Revised)	Actual	Budget	Actual
1001.01.00	Import Duty	88,000	105,120	175,000	111,147
1001.02.00	Export Duty	28	27	35	27
1001.04.00	Ports & Airports Dev. Levy	166,000	175,486	175,000	170,014
1001.05.01	Import Cess Levy	51,000	54,956	58,000	79,133
1001.05.02	Export Cess Levy	2,000	2,228	2,000	1,995
1001.08.00	Special Commodity Levy	50,000	51,327	95,000	115,199
1002.05.01	Excise Duty- Cigarettes	120,000	117,467	143,000	117,145
1002.05.03	Petrol and Diesel	114,000	143,642	135,000	200,200
1002.05.04	Motor Vehicle	30,000	32,526	30,000	58,562
1002.05.99	Others	4,000	4,713	5,000	8,039
2003.07.10	Vehicle Entitlement Levy	115	979	165	240
2003.02.17	Sales of Garment	123	171	122	121
2003.03.01	Fine & Forfeited	2,696	5,438	1,500	8,024
	Total Customs Revenue	627,962	694,081	819,822	869,846
2004.04.02	Economic Service Charge Value	8	12	12	201
1002.12.03	National Building Tax	10	260	26	8
1002.01.04	Value Added Tax on Imports	220,500	225,236	660,000	597,493
1002.16.00	Social Security Contribution Levy	48,000	51,274	55,000	64,392
1003.01.00	Luxury Vehicle Tax	591	2,693	2,000	2,772
2003.02.99	Sundries	191	546	393	297
2003.99.00	Other receipts	39	362	210	122
	Total Other Revenue	269,339	280,384	717,641	665,285
	Total Revenue	897,301	974,465	1,537,463	1,535,131

Performance of Revenue Collection (Rs.Mn)

Revenue Code	Description	2024	
		Budget	Actual
1001.01.00	Import Duty	175,000	111,147
1001.02.00	Export Duty	35	27
1001.04.00	Ports & Airports Development Levy	175,000	170,014
1001.05.01	Import Cess Levy	58,000	79,133
1001.05.02	Export Cess Levy	2,000	1,995
1001.08.00	Special Commodity Levy	95,000	115,199
1002.05.01	Excise Duty- Cigarettes	143,000	117,145
1002.05.03	Petrol and Diesel	135,000	200,200
1002.05.04	Motor Vehicle	30,000	58,562
1002.05.99	Others	5,000	8,039
1003.07.10	Vehicle Entitlement Levy	165	240
2003.02.17	Sales of Garment	122	121
2003.03.01	Fine & Forfeited	1,500	8,024
	Total Customs Revenue	819,822	869,846

Revenue collected for other agencies (Rs.Mn)

Revenue Code	Description	2024	
		Budget	Actual
1004.04.02	Economic Service Charge	12	201
1002.12.03	Nation Building Tax	26	8
1002.01.04	Value Added Tax on Imports	660,000	597,493
1002.16.00	Social Security Contribution Levy	55,000	64,392
1003.01.00	Luxury Vehicle Tax	2,000	2,772
2003.02.99	Sundries	393	297
2003.99.00	Other Receipts	210	122
	Total Other Revenue	717,641	665,285

2.2 TOP FIFTY REVENUE EARNING COMMODITIES (HS-WISE)

Top 50	HS Code	Description	Tax Revenue (Rs.)
1	27101221	Petrol having Octane number of 92	192,681,522,062.00
2	27101942	Other Diesel that contains sulphur exceeding 10 mg/kg(ppm) but not exceeding 500 mg/kg(ppm)	130,058,209,285.00
3	04022100	Not containing added sugar or other sweetening matter	35,308,350,615.00
4	17019910	Cane Sugar having polarimeter reading of more than or equal to 99.7° (ICUMSA value ≤6	22,318,198,388.00
5	27011900	Other coal	18,898,433,034.00
6	27111910	Liquefied Petroleum Gas	17,910,250,477.00
7	15131910	In bulk	17,223,265,770.00
8	23040000	Oil-cake and other solid residues, of soya-bean	14,442,245,436.00
9	27101970	Lubricating oils (Base-oils) for the preparation of lubricants	12,025,004,172.00
10	85171390	Other	11,310,917,493.00
11	27101980	Lubricants	11,201,476,473.00
12	10019910	Wheat grain	11,193,541,072.00
13	25231000	Cement clinkers	10,697,899,491.00
14	72071110	Billets	10,173,361,980.00
15	84261100	Overhead travelling cranes on fixed support	10,129,230,370.00
16	69072190	Other	9,891,189,195.00
17	07019000	Other	9,536,751,925.00
18	27101222	Petrol having Octane number of 95	9,337,997,576.00
19	72259200	Flat-rolled alloy steel, ≥600mm wide, plated or coated with zinc (excl. electro-plated)	8,456,191,736.00
20	27101941	Super Diesel that contains sulphur not exceeding 10 mg/kg (ppm)	8,155,514,583.00
21	40111090	Other	7,985,219,991.00
22	72107000	Painted, varnished or coated with plastics	7,608,730,940.00
23	27090010	Petroleum oils	7,412,458,636.00
24	87112010	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	7,077,174,601.00
25	31021000	urea, whether or not in aqueous solution	6,405,789,467.00
26	11010010	Of wheat	6,096,546,504.00
27	85017210	Solar cells assembled into modules or made up into panels	5,724,726,053.00

		and equipped with elements	
28	10059000	Maize (corn), other than seeds	5,642,690,309.00
29	84713090	Other	5,587,278,893.00
30	39021000	Polypropylene	5,343,937,791.00
31	25232930	Other portland cement imported in packings of over 50 kg or in bulk	5,314,042,618.00
32	87038034	Capacity of motors exceeding 200kW	4,761,681,636.00
33	85071010	Sealed type accumulators filled with acid solution and ready for use	4,472,446,800.00
34	04021000	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	4,362,235,389.00
35	15119030	Crude palm olein	4,289,047,725.00
36	25239000	Other hydraulic cements	4,238,423,859.00
37	09042110	Chillies	4,237,926,307.00
38	39011000	Polyethylene having a specific gravity of less than 0.94	4,107,105,853.00
39	39012000	Polyethylene having a specific gravity of 0.94 or more	4,098,029,894.00
40	90189000	Other instruments and appliances	4,088,040,390.00
41	08081000	Apples	4,077,548,808.00
42	85044090	Other	3,961,070,661.00
43	39041000	Poly(vinyl chloride), not mixed with any other substances	3,837,362,826.00
44	48025590	Paper, weight $\geq 40\text{g/m}^2$ and $\leq 150\text{ g/m}^2$, excl cabonised paper	3,818,278,105.00
45	48025790	Other uncoated paper etc, of kind use for writing, pri etc, weight $\leq 40\text{g/m}^2$ & ≥ 150	3,670,125,361.00
46	21069099	Other	3,622,118,024.00
47	17019930	Beet Sugar having polarimeter reading of more than or qual to 99.7°(ICUMSA value ≤ 6	3,609,990,000.00
48	74081100	Wire of refined copper, maximum cross-sectional dimension $> 6\text{mm}$	3,586,189,460.00
49	85287299	Other	3,547,594,707.00
50	10063029	Other	3,503,153,273.00
		Total Amount	717,036,516,014.00

CHAPTER 03 : OVERALL FINANCIAL PERFORMANCE

3.1 STATEMENT OF FINANCIAL PERFORMANCE

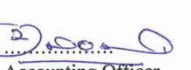
(Statement of Financial Performance for the period ended 31st December 2024)

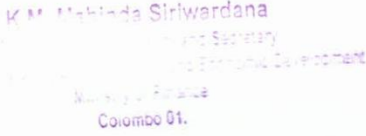
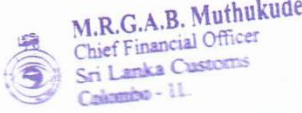
Statement of Financial Performance for the period ended 31st December 2024					ACA - F	
Revised Budget Allocations 2024	Note	Actual				
Rs.		2024 Rs.		2023 Rs.		
-	Revenue Receipts			-		
-	Income Tax	1	-	-		
313,165,000,000	Taxes on Domestic Goods & Services	2	384,185,605,203	299,326,770,894	ACA-1	
505,035,000,000	Taxes on International Trade	3	477,515,177,039	389,145,001,043		
1,622,000,000	Non Tax Revenue & Others	4	8,144,941,146	5,609,788,951		
819,822,000,000	Total Revenue Receipts (A)		869,845,723,387	694,081,560,888		
-	Non Revenue Receipts		-	-		
-	Treasury Imprests		3,901,521,056	-	ACA-3	
-	Deposits		60,334,893,327	43,643,348,451	ACA-4	
-	Advance Accounts (Advance B)		71,347,314	75,630,391	ACA-5	
-	Advance Accounts (Other Advance)		14,297,354	15,049,442		
-	Other Main Ledger Receipts		710,500	-		
-	Total Non Revenue Receipts (B)		64,322,769,550	43,734,028,284		
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		934,168,492,938	737,815,589,172		
	Remittance to the Treasury (D)		29,090,204,532	5,212,554,695		
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		905,078,288,406	732,603,034,477		
-	Less: Expenditure					
-	Recurrent Expenditure					
-	Wages, Salaries & Other Employment					
2,409,000,000	Benefits	5	2,308,694,777	2,055,010,979	ACA-2(ii)	
1,446,803,512	Other Goods & Services	6	1,358,126,846	1,725,808,382		
22,000,000	Subsidies, Grants and Transfers	7	19,196,997	20,108,743		
-	Interest Payments	8	-	-		
827,488	Other Recurrent Expenditure	9	827,488	-		
3,878,631,000	Total Recurrent Expenditure (F)		3,686,846,108	3,800,928,104		
-	Capital Expenditure					
-	Rehabilitation & Improvement of Capital					
60,000,000	Assets	10	34,804,862	32,866,835	ACA-2(ii)	
534,184,900	Acquisition of Capital Assets	11	428,809,345	207,226,000		
-	Capital Transfers	12	-	-		
-	Acquisition of Financial Assets	13	-	-		
500,000	Capacity Building	14	211,579	37,000		
-	Other Capital Expenditure	15	-	-		
594,684,900	Total Capital Expenditure (G)		463,825,786	240,129,835		
-	Deposit Payments		55,040,543,108	36,653,072,361	ACA-4	
-	Advance Payments (Advance B)		57,472,759	57,573,696	ACA-5	
-	Advance Payments (Other Advance)		10,751,834	16,845,341		
-	Other Main Ledger Payments		-	-		
	Total Main Ledger Expenditure (H)		55,108,767,701	36,727,491,398		
	Total Expenditure I = (F+G+H)		59,259,439,595	40,768,549,336		
	Balance as at 31st December J = (E-I)		845,818,848,811	691,834,485,141		
	Balance as per the Imprest Adjustment Statement		845,818,848,811	691,834,485,141	ACA-7	
	Imprest Balance as at 31st December		-	-	ACA-3	

3.2 STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

Statement of Financial Position As at 31st December 2024			
	Note	Actual 2024 Rs	2023 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	16,502,082,202	15,856,542,856
Financial Assets			
Advance Accounts	ACA-5/5(a)	198,306,580	215,726,655
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		16,700,388,782	16,072,269,511
Net Assets / Equity			
Net Worth to Treasury		(37,744,117,378)	(32,432,347,085)
Property, Plant & Equipment Reserve		16,502,082,202	15,856,542,856
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	37,942,423,957	32,648,073,740
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		16,700,388,782	16,072,269,511

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 28 and Annexures to accounts presented in pages from 29 to 40 form an integral part of these Financial Statements. **The Financial Statements have been prepared in accordance with the Government Financial Regulations 150 & 151 and State Accounts Guideline No. 06/2024, dated 16.12.2024** 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.Mahinda Siriwardana Designation :Secretary,Ministry of Finance,Planning and Economic Development Date : 28.02.2025	 Accounting Officer Name : P.B.S.C.Nonis Designation : Director General of Customs Date : 20.02.2025	 Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance) Name : M R G A B Muthukude Date : 20.02.2025
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 K.M. Mahinda Siriwardana Secretary Ministry of Finance Colombo 01.	 P.B.S.C. Nonis Director General of Customs Sri Lanka Customs	 M.R.G.A.B. Muthukude Chief Financial Officer Sri Lanka Customs Colombo - 11.
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3.3 STATEMENT OF CASH FLOWS

(Statement of Cash Flows for the period ended 31st December 2024)

Statement of Cash Flows for the Period ended 31st December 2024		
	2024 Rs.	Actual 2023 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	830,478,634,566	658,211,916,278
Fees, Fines, Penalties and Licenses	8,144,941,146	5,609,788,951
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	665,375,197,155	280,580,046,107
Imprest Received	3,901,521,056	-
Recoveries from Advance- Advance B	84,574,225	90,828,684
Other Advance	14,297,354	15,049,442
Deposit Received	60,334,893,327	43,642,999,310
	7,772,069,824	10,307,699,193
	123,563,310	52,716,264
Total Cash generated from Operations (A)	1,576,229,691,963	998,511,044,229
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	3,665,274,535	3,778,090,461
Subsidies & Transfer Payments	19,196,997	20,108,743
Expenditure incurred on behalf of Other Heads	8,015,337,534	16,813,103,056
Imprest Settlement to Treasury	1,489,736,824,047	930,062,353,170
Advance Payments	60,256,009	57,657,724
	10,751,834	16,845,341
Deposit Payments	55,040,543,108	36,653,072,362
	18,785,730,933	10,461,931,507
	437,479,168	416,381,243
Total Cash disbursed for Operations (B)	1,575,771,394,165	998,279,543,607
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	458,297,798	231,500,622
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Capital Expenditure	458,297,798	231,500,622
Total Cash disbursed for Investing Activities (E)	458,297,798	231,500,622
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(458,297,798)	(231,500,622)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
Cash Flows from Financing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 PERFORMANCE OF THE REVENUE COLLECTION

Revenue Collected for Customs Revenue Codes (Rs.Mn)

Revenue Code	Description	Revenue Estimate		Collected Revenue	
		Original Estimate	Final Estimate (Revised)	Actual	Actual against Estimate %
1001.01.00	Import Duty	175,000	-	111,147	64
1001.02.00	Export Duty	35	-	27	77
1001.04.00	Ports & Airports Development Levy	175,000	-	170,014	97
1001.05.01	Import Cess Levy	58,000	-	79,133	136
1001.05.02	Export Cess Levy	2,000	-	1,995	100
1001.08.00	Special Commodity Levy	95,000	-	115,199	121
1002.05.01	Cigarettes	143,000	-	117,145	82
1002.05.03	Petroleum	135,000	-	200,200	148
1002.05.04	Motor Vehicle	30,000	-	58,562	195
1002.05.99	Other Excise	5,000	-	8,039	161
1003.07.10	Vehicle Entitlement Levy	165	-	240	145
2003.02.17	Garment	122	-	121	99
2003.03.01	Fine & Forfeited	1,500	-	8,024	535
Total Custom Revenue		819,822	-	869,846	106

* Provisional as at 31.12.2024

Revenue Collected for other agencies (Rs.Mn)

Revenue Code	Description	Revenue Estimate		Collected Revenue	
		Original Estimate	Final Estimate (Revised)	Actual	Actual against Estimate %
1002.01.04	VAT on Imports	660,000	-	597,493	91
1002.12.03	Nation Building Tax	26	-	8	31
1002.16.03	Social Security Contribution Levy	55,000	-	64,392	117
1003.01.00	Luxury Vehicle Tax	2,000	-	2,772	139
1004.04.02	Economic Service Charge	12	-	201	1675
2003.02.99	Sundries	393	-	297	76
2003.99.00	Other Receipts	210	-	122	58
Total of Other Revenue		717,641	-	665,285	93

* Provisional as at 31.12.2024

3.5 PERFORMANCE OF THE UTILIZATION OF ALLOCATION

Expenditure Management (Rs.Mn)						
Description	2023			2024		
	Budgeted	Actual	% of used	Budgeted	Actual	% of used
Recurrent	4,798	3,801	79	3,878	3,684	95
Capital	483	240	50	594	459	77
Public Officers Advance Account	60	28	47	55	32	58
Total	5,341	4,069	77	4,527	4,175	92

3.6 IN TERMS OF F.R. 208 GRANT OF ALLOCATIONS FOR EXPENDITURE

Vote Debit Particulars 2024

S/ No.	Allocation Received From Ministry / Department	Purpose of the Allocation	Allocation	Actual Expenditure	Utilization of the Allocation as a % of Final Allocation
1	Sri Lanka Navy	Recovery of Custom Duties	1,522,410,916.00	1,322,254,118.00	86.85
2	Sri Lanka Air Force	Recovery of Custom Duties	2,199,738,722.00	1,983,512,078.00	90.17
3	Sri Lanka Police	Recovery of Custom Duties	32,725,679.00	32,537,326.00	99.42
4	Special Task Force(STF)	Recovery of Custom Duties	91,648,154.00	91,648,154.00	100.00
5	Sri Lanka Army	Recovery of Custom Duties	95,031,511.00	95,031,511.00	100.00
6	Department of Government Printing	Recovery of Custom Duties	96,407,000.00	68,200,054.00	70.74
7	Ministry of Agriculture	Recovery of Custom Duties	1,283,597,281.00	1,283,597,281.00	100.00
8	Department of Immigration & Emigration	Recovery of Custom Duties	461,121,869.00	457,028,729.00	99.11
9	Department of fisheries & Aquatic Resources	Recovery of Custom Duties	2,087,632.00	2,047,737.00	98.09
10	Department of Food Commissioner's	Recovery of Custom Duties	60,000,000.00	60,000,000.00	100.00
11	Ministry of fisheries & Aquatic Resources	Recovery of Custom Duties	703,607,271.00	703,607,271.00	100.00
12	Department of Meteorology	Recovery of Custom Duties	2,469,416.00	2,469,416.00	100.00
13	Department of Muslim Religious & Cultural Affairs	Recovery of Custom Duties	4,832,350.00	4,832,350.00	100.00
14	Ministry of Education	Recovery of Custom Duties	1,129,547,867.00	578,198,586.00	51.19
15	Presidential Secretariat	Recovery of Custom Duties	5,626,750.00	5,626,750.00	100.00
16	Prime Minister's Office	Recovery of Custom Duties	1,220,556.00	1,175,570.00	96.31
17	Department of Government Analyst's	Recovery of Custom Duties	65,607,676.00	61,300,576.00	93.44
18	Ministry of Provincial Councils & Local Government	Recovery of Custom Duties	69,704,827.00	69,704,827.00	100.00
19	Sri Lanka Railways	Recovery of Custom Duties	698,680,589.00	514,552,065.00	73.65
20	Department of Sports Development	Recovery of Custom Duties	26,191,185.00	26,191,185.00	100.00
21	Department of Attorney General's	Recovery of Custom Duties	6,220,834.00	6,220,834.00	100.00
22	Department of Community based Correction	Recovery of Custom Duties	4,547,153.00	4,547,153.00	100.00
23	Ministry of Health	Recovery of Custom Duties	951,953,980.00	957,487,923.00	100.58
			9,514,979,218.00	8,331,771,494.00	

3.7 PERFORMANCE OF THE REPORTING OF NON-FINANCIAL ASSETS

(,000)

Asset Code	Code Description	Balance as per Financial Position Report as at 31.12.2023	Balance as per Financial Position Report as at 31.12.2024	Yet to be Accounted	Reporting progress as a %
9151	Building & Structure	7,036,849	7,046,369	-	
9152	Machinery & Equipment	4,565,049	5,048,748	-	
9153	Land	4,171,150	4,272,560	-	
9154	Intangible Assets	-	50,910	-	
9155	Biological Assets	-	-	-	
9160	Work in Progress	83,495	83,495	-	
9180	Lease Assets	-		-	

3.8 AUDITOR GENERAL'S REPORT

Please see the Annexure - I

Head 247 – Summary Report of the Auditor General on the Financial Statements of Sri Lanka Customs for the year ended 31 December 2024, in terms of Section 11(1) of the National Audit Act, No. 19 of 2018.

CHAPTER 04 : 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%	75% - 89%	50% -74%
Revenue Collection	X		
Social Protection Measures	X		
Trade Facilitation Measures	X		

CHAPTER 05: PERFORMANCE OF THE ACHIEVING SUSTAINABLE DEVELOPMENT GOALS (SDG)

5.1 IDENTIFIED RESPECTIVE SUSTAINABLE DEVELOPMENT GOALS)

SDG Goal	Targets / Indicators	Indicators	Progress of the achievement to date		
			0%-49%	50%-74%	75%-100%
SDG 01 - No Poverty : End poverty in all its forms everywhere. SDG 02 - Zero Hunger : End hunger, achieve food security and improved nutrition and promote sustainable agriculture.	Revenue Collection	Revenue collection compared to the revenue estimate target.			
SDG 03 - Good Health and Well-being : Ensure healthy lives and promote well-being for all at all ages. SDG 15 - Life on Land : Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation, and halt biodiversity loss.	Social Protection and Law enforcement	Stringent Enforcement of Customs law and other related laws.			
SDG 06 - Clean Water and Sanitation : Ensure availability and sustainable management of water and sanitation for all. SDG 17 - Partnerships for the Goals : Strengthen the means of implementation and revitalize the global partnership for sustainable development.	Trade Facilitation	Use of Risk based cargo examination. Enter in to Mutual Agreements with other courtiers and global parties.			

CHAPTER 06 - HUMAN RESOURCE PROFILE

6.1 CADRE MANAGEMENT

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	710	491	219
Territory	876	633	243
Secondary	1,002	761	241
Primary	497	450	47
	3,085	2,335	750

**** Briefly state how the shortage or excess in human recourses has been affected to the performance of the institute :**

According to the government policy of restricting new appointments in government positions, filling of vacancies of the Department of Sri Lanka Customs was delayed. Therefore, explanations on the inability to perform duties of the Customs properly was submitted to relevant authorities and then a part of such vacancies, existed in posts of Assistant Superintendent of Customs and Inspector of Customs have been filled. Accordingly, 150 Inspectors of Customs and 190 Assistant Superintendents of Customs have been recruited during the year 2024.

Since appointments to fill vacancies of senior level posts are made by the Public Service Commission, actions are taken to engage suitable officers on covering basis until formal appointments are made.

However, for the smooth functioning of the Department of Customs, actions have been taken to engage officers in the service outside their duty hours.

6.2 HUMAN RESOURCE DEVELOPMENT

Local Training Program (for Customs Staff)

S/No	Name of the program	Date	No. of Participants	Expenditure (Rs.)
1	A Workshop on IP laws and Product Identification	15.02.2024	32	N/A
2	Training on Bonding Procedures	14.02.2024	22	11,000.00
3	AEO Training from Japanese Customs	26.02.2024-29.02.2024	23	65,330.00
4	ASYCUDA world for DDC	29.01.2024 & 30.01.2024	29	7,680.00
5	Training by Skills Development Fund Limited	30.01.2024 & 31.01.2024	1	13,000.00
6	Workshop on ODS and non-ODS Ministry of Environment	26.02.2024 and 04.03.2024	26	N/A
7	Validator Workshop on the Authorized Economic Operator Program Organized by USAID		19	N/A
8	Wildlife Seizure Training Programme	27-29.02.2024	6	N/A
9	Customs law and investigation skills	13.03.2024	16	10,000.00
10	ASYCUDA WORLD for ASC	25.03.2024	6	1760.00
11	Awareness Workshop Conducted by SLAB	18.04.2024	2	N/A
12	Capacity building for MSO	25.04.2024	29	15,405.00
13	Special lecture on payment terms	25.04.2024	17	3900.00
		29.04.2024	29	3795.00
14	National Customs Enforcement Network(nCEN)-Training Programme`	28.05.2024	5	6,975.00
		30.05.2024	5	
15	Rules of Origin by USAID	17,18 .04.2024/ 29,30 .04.2024	103	N/A
		02,03 .05.2024/07, 08 .05.2024		
16	Intellectual Property Brand Protection Training 2024 by ATB Intellectual Property (PVT) LTD	14.06.2024	18	N/A
17	Crash Course for Appraisers 2024 July	10th,12th,14th,18th,20th, 24th,26th and 28th of June 2024	32	117,200.00
18	Training on Information Gathering and Intelligence	08.01.2024 to 12.01.2024	120	480,000.00
		29.01.2024 to 02.02.2024		
		12.02.2024 to 16.02.2024		
19	Training programs on practical usage of customs risk management	09.07.2024 & 11.07.2024	32	13,250.00
20	Crash course for APO 2024 July	25th and 27th of June & 01st of July	30	25,675.00
21	Crash course for ACO 2024 July	03rd,05th,10th and 11th July 2024	39	46,525.00
22	Workshop on Customs Inquiry	05,06 and 07th of August 2024	40	122,700
23	Outreach Workshop on Implementation of International Nuclear safeguards in Sri Lanka	21st to 23rd August 2024	1	N/A
24	Developing Investigation Skills	23rd August 2024	9	3400
25	Bonding Procedures	12th August 2024 and 26th August 2024	21	7820/-
26	Workshop on Prosecution and Investigation	21st August 2024 and 22nd August 2024	15	19,800

S/No	Name of the program	Date	No. of Participants	Expenditure (Rs.)
27	Training Programme on IMTS by Department of Census & Statistics	07.10.2024 to 10.10.2024	7	Funded by European Union
28	Awareness workshop on Part II of the Establishments Code	22 & 23.10.2024	28	27,900
29	Induction training program for new ICc	01.10.2024-09.10.2024	127	178,750
30	Capacity Building for KKS	29.10.2024	19	10,810
31	Induction training for promoted ASCc	28.8.2024-30.8.2024	30	45,390
32	WCO Integrity Expert Visit and Workshop	04.11.2024	20	12,000
		25.11.2024-28.11.2024		
33	HS Classification Advance Course	06.11.2024- 2.11.2024 (except weekends)	65	22,020
		18/11/2024-22/11/2024		
34	Provide on the Job Training for Operational Staff(Crash Course for APOo-Batch 02)	19.12.2024-24.12.2024 (except weekends)	41	56,420
35	Crash Course for Appraisers 2024-December	09.12.2024-18.12.2024 (except weekends)	13	53,470
36	Phase ii of prosecutorial Training for Law Enforcement Agencies Mandated to Prosecute illegal Wildlife Trade	25-11.2024-29.11.2024	6	N/A

Foreign Training Programmes

S/No	Name of the program	From	To	No. of Participants	Expenditure (Rs.)
1	13 th Round of Negotiations on Economic & Technology Cooperation Agreement (ETCA) between Sri Lanka and India	08.01.2024	10.01.2024	3	823,500.00
2	Asia Pacific Customs Leadership Program	19.03.2024	27.03.2024	4	N/A
3	23 rd Session of the WCO Integrity Sub-Committee (ISC)	26.02.2024	27.02.2024	2	N/A
4	42 nd Session of the Technical Committee on Rules of Origin (TCRO)	07.02.2024	09.02.2024	3	N/A
6	CITES Workshop-Online	21.03.2024	21.03.2024	1	N/A
5	6 th UNNExT Masterclass: Electronic Single Windows and Data Analytics for Trade Compliance and Facilitation	28.02.2024	08.02.2024	1	N/A
7	ITEC Scholarship of the Ministry of External Affairs, Gov. of India	04.03.2024	22.03.2024	1	N/A
8	UNODC-WCO PCBT National Training Workshop on 'Strategic Trade and Export Control' (STEC) Phase 1	11.03.2024	15.03.2024	10	N/A
9	Action IPR AP 3	20.05.2024	31.05.2024	1	N/A
10	WCO Regional Pre-Accreditation Workshop for Technical and Operational Advisors (TOAs) on Post Clearance Audit (PCA)	13.05.2024	17.05.2024	1	N/A
11	6 th Global Authorized Economic Operator (AEO) Conference	08.05.2024	10.05.2024	4	N/A
12	Train For Trade E-Learning Course on International Merchandise Trade Statistics	18.03.2024	28.04.2024	4	N/A
13	International Trademark Association's 2024 Annual Meeting	18.05.2024	22.05.2024	2	N/A
14	44 th Session of the Enforcement Committee (EC)	18.03.2024	22.03.2024	2	902,800.00

S/No	Name of the program	From	To	No. of Participants	Expenditure (Rs.)
15	Conference on Leveraging Trade to Address Climate Change in Asia and Pacific	21.03.2024	22.03.2024	1	N/A
16	Asia-Pacific Trade Facilitation Forum 2024	01.04.2024	05.04.2024	1	N/A
17	73 rd Session of the Harmonized System Committee (HSC)	06.03.2024	15.03.2024	3	1,959,000.00
18	First Responder Computer Forensics and Cyber-Crime Investigations Workshop	21.04.2024	25.04.2024	2	N/A
19	Illicit Finance and Money Laundering Investigations Workshop	05.05.2024	09.05.2024	2	N/A
20	WTO National Workshop on the Agreement of Sanitary and Phytosanitary Measures (SPS Agreement)	28.02.2024	01.03.2024	1	N/A
21	Webinars Course on 'Measuring Digital Trade'	06.03.2024	06.03.2024	11	N/A
22	Integrated Risk Management (IRM) for Customs Administration	22.04.2024	26.04.2024	6	N/A
23	243 rd 244 th Session of the Permanent Technical Committee (PTC)	23.04.2024	26.04.2024	4	N/A
24	Strategic Plan 2022-2025	14.02.2024	14.02.2024	2	N/A
25	Workshop on the Pre-Accreditation of Customs Modernization Advisors specialized in Human Resources Management and Development (HRMD)	03.06.2024	07.06.2024	1	N/A
26	25 th WCO A/P Regional Heads of Customs Administrations Conference	14.04.2024	18.04.2024	2	5,344.31
27	3 rd Global Forum for National Trade Facilitation Committee	21.05.2024	24.05.2024	3	N/A
28	WCO Accredited Trainers	08.04.2024	12.04.2024	3	N/A
29	The WCO Sub-Regional Workshop on Training Management	06.05.2024	10.05.2024	2	N/A
30	58 th Session of the Technical Committee on Customs Valuation (TCCV)	19.04.2024	14.04.2024	2	937,200.00
31	33 rd Revised Kyoto Convention Management Committee (RKCMC)	09.04.2024	11.04.2024	2	N/A
32	ICCCWC IWT Training on Marine Species	06.05.2024	10.05.2024	2	N/A
33	Operation Mekong Dragon -VI	16.04.2024	18.04.2024	2	N/A
34	Proposed Connectivity Corridor between India and Sri Lanka	27.03.2024	28.03.2024	1	N/A
35	Paperless Trade Week	03.06.2024	07.06.2024	2	N/A
36	Charting Unruly Waters Enhancing Maritime Domain Awareness in the Indian Ocean Region	26.03.2024	27.03.2024	2	N/A
37	South-East Asia Regional Workshop to address the challenges of Illicit Tobacco Trade and Unrecorded Alcohol	25.06.2024	27.06.2024	1	N/A
38	64th Session of the Harmonized System Review Sub- Committee (RSC)	21.05.2024	31.05.2024	2	894,000.00
39	The e-ATA Working Group (WG)	30.05.2024	30.05.2024	2	N/A
40	4th meeting of the Working group of the Data and Statistics (WGDS)	06.05.2024	08.05.2024	2	N/A
41	Successful Women in Customs - International Women's Day	-	-	2	N/A
42	Virtual Regional Consultation on WCO Modernization	12.04.2024	12.04.2025	2	N/A

S/No	Name of the program	From	To	No. of Participants	Expenditure (Rs.)
43	Operation DEMETER X	19.11.2024	21.11.2024	1	N/A
		18.06.2024	20.06.2024	1	N/A
		02.07.2024	04.07.2024	1	N/A
44	BIMSTEC Capacity Building Programme on Design and Management of the AEO Programme	18.06.2024	20.06.2024	3	N/A
45	Supply Chain Integrity Project (SCI Project) - Expert Mini Group	02.05.2024	-	2	N/A
46	Regional International Dual-Use Investigation Workshop	29.07.2024	02.08.2024	6	N/A
47	69th Meeting of the WCO Data model projects team (DMPT) and Its Focus group	13.05.2024	17.05.2024	3	N/A
48	ITEC Scholarship of the Ministry of External Affairs, Gov. of India 2024 in India - Mr. Madusanka	06.05.2024	17.05.2024	1	N/A
49	UNODC - GMCP training 'Strengthening Our Near Maritime Domain : A look at Risks, Tools and Techniques	01.05.2024	05.05.2024	4	N/A
		08.05.2024	12.05.2024		N/A
50	Seminar on Smart Customs, Smart Borders and Smart Connectivity	23.05.2024	05.06.2024	3	N/A
51	First-Mid Career Training Programme for Island Services Officers of Sri Lanka under Indian Technical and Economic co-operation (ITEC) 2024/2025	13.05.2024	24.05.2024	5	N/A
52	Shark Fin Identification Programme (SFID) Course	25.06.2024	27.06.2024	8	N/A
53	Drafting working group on the analysis of accounting records regarding Customs valuation under International Financial Reporting Standards (IFRS)	10.06.2024	10.06.2025	3	N/A
54	Australia - Northeast Indian Ocean Women in Maritime Security Programme 2024	03.06.2024	06.06.2024	1	N/A
55	143 rd /144 th Session of WCO's Council	27.06.2024	29.06.2024	2	N/A
56	Interagency Coordination on Maritime Domain Awareness (MDA) to strengthen maritime security in Sri Lanka	16.05.2024	17.05.2024	2	N/A
57	Investigations and Evidence Handling Training Programme	27.05.2024	31.05.2024	6	N/A
58	Frontline - Leading for Performance Program 2024	03.06.2024	07.06.2024	6	N/A
59	Operation Lynx South East Asia (Phase 2)	24.09.2024	25.09.2024	1	N/A
60	Intelligence Foundations Workshop	10.06.2024	14.06.2024	4	N/A
		17.06.2024	21.06.2024	4	N/A
61	Illicit Tobacco Initiative	03.09.2024	04.09.2024	1	N/A
62	Training on Financial Investigations of Wildlife and Forest Crime	23.06.2024	26.06.2024	3	N/A
63	Workshop on Maritime Domain Awareness in Sri Lanka	06.06.2024	07.06.2024	3	N/A
64	Wisconsin Project Risk Report Training in Sri Lanka 2024	18.06.2024	19.06.2024	5	N/A
65	Organization for the Prohibition of Chemical Weapons (OPCW) Mentorship Programme between Malaysia and Sri Lanka	24.06.2024	28.06.2024	2	N/A

S/No	Name of the program	From	To	No. of Participants	Expenditure (Rs.)
66	Insider Threat Training for PCBT ACCU	01.07.2024	05.07.2024	15	N/A
67	National Consultation related to Operational Study on Organized Criminal Networks Linked to Drug Trafficking in the Eastern Indian Ocean	24.06.2024	25.06.2024	3	N/A
68	PRAESIDIO III (Under INAMA Project)	29.07.2024	31.07.2024	3	N/A
69	Seminar on Free Trade Ports and Comprehensive Bonded Zones for Developing Countries	17.07.2024	30.07.2024	1	N/A
70	Southeast Asia Cybercrime Program (SACP)	05.08.2024	14.08.2024	6	N/A
71	Indo-Pacific workshop on Enforcement against Trade in Counterfeit Goods	30.07.2024	02.08.2024	1	N/A
72	Operation THUNDER	01.09.2024	15.01.2025	3	N/A
73	WCO Asia Pacific Regional Workshop on Disruptive Technologies	23.09.2024	27.09.2024	1	N/A
74	Working Group on Data and Statistics (WGDS)	02 July 2024 onwards	-	1	N/A
75	Calling Papers - WCO and the Borders in Globalization Lab of the University of Victoria (British Columbia , Canada)	-	-	1	N/A
76	11 th Meeting of the Technical Experts Group on Non - Instructive Inspection (TEG-NII)	30.09.2024	01.10.2024	2	N/A
77	Regional workshop on the use of Customs IT Systems, particularly the ASYCUDA world System	14.08.2024	16.08.2024	2	N/A
78	Knowledge Sharing Program on Customs Moderation	26.08.2024	30.08.2024	2	N/A
79	1 st Regional Seminar of Supply Chain Integrity (SCI) Project for the Asia /Pacific	23.09.2024	27.09.2024	2	N/A
80	Nomination to the Joint network Meeting South Asia and West Asia networks back with Custom Border Dialogues in Chennai , India	26.09.2024	27.09.2024	1	N/A
81	Workshop on E-Waste Amendments for Countries in the Asia - Pacific Region	09.09.2024	11.09.2024	1	N/A
82	Philippine Strategic Trade Management Summit (PHSTM 2024)	09.09.2024	12.09.2024	1	N/A
83	245 th / 246 th Sessions of the Permanent Technical Committee	23.10.2024	25.10.2024	4	N/A
84	20 th English - Speaking Session of the Virtual Customs Orientation Academy (VCOA) -Accredited Experts	09.09.2024	13.09.2024	1	N/A
85	20 th English - Speaking Session of the Virtual Customs Orientation Academy (VCOA) - Newly Recruited Officials	09.09.2024	13.12.2024	5	N/A
86	Seminar on E- Commerce Standardization Corporation between China and South Asian Countries in Beijing , China	29.08.2024	11.09.2024	1	N/A
87	Cross Border Investigations Workshop	26.08.2024	30.08.2024	5	N/A
88	Regional Round Table and System Analysis Exercise on Mapping Drug Trafficking Networks in the East Indian Ocean	27.08.2024	30.08.2024	2	N/A
89	Seminar on Free Trade Zone (Port) Construction for Sri Lanka in China	06.09.2024	19.09.2024	1	N/A

S/No	Name of the program	From	To	No. of Participants	Expenditure (Rs.)
90	70 th Meeting of the world customs Organization (WCO) Data Model Projects Teams (DMPT) and its Focus Group	23.09.2024	27.09.2024	2	N/A
91	INAMA Project Online regional Follow- up meeting on IWT Training	01.10.2024	-	4	N/A
92	The Revised Kyoto Convention Management Committee (RKC/MC)	02.10.2024	03.10.2024	3	N/A
93	29 th CHRDI Seminar on Customs Capacity Enhancement for International Customs Officials	21.10.2024	28.10.2024	2	N/A
94	Annual Meeting of the Asia Pacific Group on Money Laundering	22.09.2024	27.09.2024	1	84,500 .00
95	Tenth Meeting of the SAARC Sub -Group on Customs Cooperation SAARC Secretariat , Kathmandu, Nepal	01.10.2024	02.10.2024	2	N/A
96	74 th Session of the HSC and for the Pre - sessional Working Party Meeting	16.09.2024	27.09.2024	3	1,066,500 .00
97	JICA Knowledge Co- Creation Programme Customs Administration (A)	07.10.2024	01.11.2024	2	N/A
98	#73 of the Asia /Pacific (A/P) Customs News Publication "Engaging Traditional and New Partners with Purpose"	-	-	1	N/A
99	12 th Meeting of the South Asia Subregional Economic Cooperation (SASEC) Subgroup on Customs (SCS-12) in Thimphu , Bhutan	24.09.2024	25.09.2024	3	N/A
100	2nd Review of the E-Commerce Package	12.09.2024	13.09.2024	5	N/A
101	2024 Belt and Road Customs Enforcement Cooperation Workshop	23.09.2024	27.09.2024	1	N/A
102	PSI Exercise Pacific Protector 24	24.09.2024	27.09.2024	1	N/A
103	Workshop on Authorized Economic Operator for Sri Lanka Customs	07.10.2024	11.10.2024	8	N/A
104	Discussion Forum for Customs Data Experts in Asia and the Pacific Region	17.10.2024	18.10.2024	2	N/A
105	34 th Session of the WCO A/P Regional Contact Points Meeting	21.10.2024	25.10.2024	2	N/A
106	21 st Meeting of the Global Information and Intelligence Strategy Working Group (GII WG)	21.10.2024	22.10.2024	16	N/A
107	5 th Meeting of the Working Group on Data and Statistics	07.10.2024	09.10.2024	1	N/A
108	19 th Meeting of the Contact Committee on API and BRI/PNR Data Contact Committee	09.10.2024	10.10.2024	9	N/A
109	21 st meeting of the World Customs Organization (WCO) Counterfeiting and Piracy (CAP) Group	29.10.2024	30.10.2024	2	N/A
110	2 nd Meeting of the Performance Measurement Mechanism Project Team (PMMPT)	25.11.2025	26.11.2025	4	N/A
111	WCO Regional Workshop on Training Management	19.11.2024	21.11.2024	1	N/A
112	Regional Consultation on the WCO Strategic Plan 2025 - 2028	04.10.2024	-	8	N/A

S/No	Name of the program	From	To	No. of Participants	Expenditure (Rs.)
113	30th Meeting of the SAFE Working Group (SWG)	06.11.2024	08.11.2024	3	N/A
114	Network for Gender Equality and Diversity in Customs Meeting	01.10.2024	-	4	N/A
115	Regional Training and Products Identification Workshop	06.11.2024	07.11.2024	2	N/A
116	59 th Session of the Technical Committee on Customs Valuation	14.10.2024	18.10.2024	2	724,000.00
117	South Asia Sub Regional Economic Cooperation (SASEC) Program's Trade Facilitation Working Group Meeting and Senior officials Meeting for 2024	04.11.2024	06.11.2024	2	N/A
118	Regional Conference on Combating Illicit Cigarettes	20.11.2024	21.11.2024	1	N/A
119	IAEA Technical Meeting on Processes and Tools for Secondary , Inspections and Assessments of Radiation Alarms,17-21 November 2024,Cairo,Egypt	17.11.2024	21.11.2024	1	N/A
120	91st Fellowship Programme of the World Customs Organization (WCO)	03.03.2025	18.04.2025	1	N/A
121	Russia - Sri Lanka Customs Cooperation and Mutual Assistance Agreement	29.10.2024	30.10.2024	2	8,010.24
122	Operation Mekong Dragon (OMD) VI Debriefing and Evaluation Meeting	19.11.2024	20.11.2024	2	N/A
123	Technical Meeting on Lessons Learned from 20 Years of IAEA Support to Major Public Events	04.11.2024	07.11.2024	1	N/A
124	WCO INAMA Project - Meeting for the Presentation of the IWT Risk Management	30.10.2024	30.10.2024	4	N/A
125	Activities under the "Development of a collaborative framework for evidence collection at Sea and Chain of Custody Procedure in Sri Lanka"	January (2025)	-	2	N/A
126	Workshop on Best Practices in Export Controls and Sanctions Risk Management for government Officials	04.11.2024	05.11.2024	5	N/A
127	35 th Administrative Meeting of National Contact Points for RILO for Asia and the Pacific	18.11.2024	19.11.2024	1	3,823.29
128	44 th Meeting of the WCO/UPU Contact Committee	19.11.2024	20.11.2024	1	N/A
129	Regional IWT Train the Trainers (TTT) Workshop	25.11.2024	29.11.2024	7	N/A

S/No	Name of the program	From	To	No. of Participants	Expenditure (Rs.)
130	Global AEO Conference - India	28.11.2024	29.11.2024	1	N/A
131	Capacity Building Program on 'Non - Intrusive Inspection (NII) Technologies	02.12.2024	04.12.2024	3	N/A
132	Regional Capacity Building Workshop on Fighting Illicit Trafficking of Cultural Property	11.12.2024	13.12.2024	2	N/A
133	UNODC-WCO Passenger and Cargo Border Team (PCBT)	08.12.2024	12.12.2024	6	N/A
134	WCO Integrity Expert Visit and Workshop	25.11.2024	28.11.2024	20	26,000.00
135	9 th Regional Customs Enforcement Meeting 2024	04.12.2024	05.12.2024	2	127,800.00
136	WCO 11 th Working Group on Revenue Compliance and Fraud (WGRCF)	27.11.2024	28.11.2024	5	N/A
137	UNODC Regional Training on Tobacco Shipments Risk Assessment	18.12.2024	20.12.2024	1	N/A
138	23 rd Meeting of the Administrative Committee for the Convention on Temporary Admission	09.12.2024	10.12.2024	4	N/A
139	BIMSTEC Capacity Building Program for Cross Border Paperless Trade and Digital Trade Facilitation 21- 23 January 2025	21.01.2025	23.01.2025	1	N/A
140	4 th WCO RTC Indonesia International Conference 2024: Building a seamless Future through Disruptive Technologies in Customs and Multi - Stakeholder Collaboration	08.10.2024	09.10.2024	3	N/A
141	Digitalization of ATA Carnet System	-	-	1	N/A
142	Exchanging Best Practices in Resolving Transfer Discrepancies and Related Issues	29.01.2024	30.01.2024	1	N/A
143	The 71 st Meeting of the World Customs Organization (WCO) Data Model Projects Team (DMPT)	27.01.2025	31.01.2025	2	N/A
144	24 th Session of the WCO Integrity Sub - Committee (ISO)	03.03.2024	04.03.2024	2	N/A
145	WCO Global Forum on Origin Interconnectivity	03.02.2025	04.02.2025	2	N/A
145	CBSA Symposium 2025: Canada and the Indo - Pacific Stronger Partnerships to Facilitate Secure Trade and Travel	04.02.2025	06.02.2025	1	N/A
146	2nd Symposium on "Removing Counterfeits from E-Commerce"	15.01.2025 - 13.00	15.01.2025 - 15.00	2	N/A
147	40th Session of the Scientific Sub-Committee (SSC)	20.01.2025	24.01.2025	2	730,000.00
148	WCO INAMA Inter-agency Cooperation IWT Workshop	24.20.2025	28.02.2025	8	N/A

CHAPTER 07 - COMPLIANCE REPORT

7.1 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)	-		
1.4	Stores Advance Accounts	-		
1.5	Special Advance Accounts	Complied		
1.6	Others	-		
2	Maintenance of books and registers (FR445)			
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 has 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			
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheque and money orders has been maintained and update	Complied		
2.7	Inventory register been maintained and update 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	Delegation of functions for financial control (FR 135)				
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 has 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	Preparation of Annual Plans				
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	Audit queries				
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied			
6	Internal Audit				
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 as per the financial regulation 134(2) and DMA/1-2019 internal audit plan has been prepared after consulting the Auditor General.			
6.2	All the internal audit reports has been replied within one month	Replied have been recovered (within a month) 31	Answers have been recovered (more than a month) 32	Due to the busyness of routine operation activities.	Issue many reminders to get reply immediately and discuss in the Audit and Management Committee.
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 has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	Audit and Management Committee			
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	Asset Management			
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		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016.	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	Vehicle Management			
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	Complied		
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	Complied		

	and 110 with regard to every vehicle accident			
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Not complied		
10	Management of Bank Accounts			
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	Utilization of Provisions			
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 FR94(1)	Complied		
12	Advances to Public Officers Account			
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	General Deposit Account			
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	Imprest Account			
14.1	The balance in the cash	Complied		

	book at the end of the year under review remitted to TOD			
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 not been issued 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	Revenue Account			
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	Human Resource Management			
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	Provision of information to the public			
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	(i) Complied (ii) Alternative masseurs		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens	In the Process		Toll free number 1915

	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			of the Enquiry Point is available for the public and importers/ exporters to obtain information. They are also made available on SLC website
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	In the Process		
19	Preparation of the Human Resource Plan			
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.	Not compiled	Instead, the HRD has developed an annual action plan for local training programs. The action plan has been duly completed. Further, this action plan has catered training needs of every directorate of the department.	Action will be taken in the future to prepare a human resource plan according to the circular.
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	Complied. (Customized the above format to be suitable for Sri Lanka Customs)		
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	Not complied with human resource development plan. But, compiled and completed organizing of Capacity Building programs and conducting all skill development programs as per the circular.	Officers who are at the top senior management and middle management holds a collective responsibility in developing an Action Plan.	Actions will be taken to appoint a senior officer, as suggested in the circular.
20	Responses Audit Paras			
20.1	The short comings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	All the audit queries were forwarded to relevant directorate to take remedial actions		

CHAPTER 08 - PERFORMANCE OF THE DIRECTORATES

8.1 ENFORCEMENT CLUSTER

8.1.1 Preventive Directorate

8.1.2 Social Protection Directorate

8.1.2.1 Narcotics Control Unit

8.1.2.2 Biodiversity, Culture & National Heritage Protection Division

8.1.2.3 Consumer and Environmental Protection Unit

8.1.2.4 Port and Air Cargo Control Unit

8.1.3 Central Investigation Directorate

8.1.4 Central Intelligence Directorate

8.1.5 Legal Affairs Directorate

8.1.6 Risk Management Directorate

8.1.7 Central Disposal Directorate

8.1.1 PREVENTIVE DIRECTORATE

Preventive Directorate is the main law enforcement arm of Sri Lanka Customs, having surveillance over all operational areas of Customs, particularly the seaports, waterfronts, waterways and territorial-waters, international airports, Free Trade Zones, Export Processing Zones, Goods Examination Yards and inland clearance depots.

It consists of several branches and sub preventive offices established around the Island at strategically located coastal cities as below.

1 Admin	11 Gate Office
2 Investigations Branch	12 Sub Preventive Office - Naikanda
3 Operations Branch	13 Sub Preventive Office - Negombo
4 Payments Branch	14 Sub Preventive Office - Koggala
5 Container Movement Monitoring Branch	15 Sub Preventive Office - Kankasanthurei
6 Marine Branch	16 Sub Preventive Office - Trincomalee
7 Chief Preventive Officer's Office	17 Sub Preventive Office - Sinnapadu
8 Sales Branch	18 Sub Preventive Office - Galle
9 Megaport Surveillance Unit	19 Sub Preventive Office - Beruwala
10 Preventive Examination Unit	20 Sub Preventive Office – Hambantota
	21 Sub Preventive Office - Biyagama

Major Functions

- Preventing smuggling, commercial frauds, and drug trafficking.
- Receiving information on Customs Offences, and acting on such information.
- Detecting Customs Offences on its own initiative, seizure of impugned goods, conducting investigations and inquires and prosecution of offenders.
- Ensuring collection of due revenue.
- Safeguarding socio economic, cultural and ecological/environmental interests of the country and enforcement of related laws and regulations.
- Surveillance of Colombo seaport and other seaports, Bandaranaike International Airport and Mattala Mahinda Rajapaksha International Airport.
- Control of vessel movements and border operations.

Revenue (Rs.)

Duties & Levies	124,998,308.86
A/E	19,303,999.00
Penalty	52,806,507.00
Mitigated Forfeitures	4,366,779,079.10
Further Forfeitures	19,200,000.00
Sales Proceedings	25,080,583.00
SR Charges	270,600.00
Total	4,608,439,076.96

Detections

No. of Cases initiated during the year	494
No. of cases finalized during the year	375

Containers/ Vehicles

No. of containers released during the year	344
No. of vehicles released during the year	105

8.1.2 SOCIAL PROTECTION DIRECTORATE

8.1.2.1 NARCOTICS CONTROL UNIT

Introduction

The Narcotic Control Unit (NCU) of Sri Lanka Customs plays a crucial role in intercepting illegal drug trafficking into the country. This report presents the key statistics on drug seizures, locations of detections, and countries from which the respective suspects arrived during the reporting period.

Vision

Our vision is to be a leading and dynamic law enforcement agency in preventing trafficking of Narcotic drugs and Psychotropic substances in to the country and monitoring importation of narcotic precursor chemicals and their illicit usage.

Mission

- Prevent, combat abuse of and illicit traffic in Narcotic drugs and Psychotropic substances.
- Work in co-operation with other government statutory and non-government authorities and agencies to enforce relevant drug laws.
- To ensure implementation of national obligations under various international conventions in respect of illicit trafficking of drugs and psychotropic substances.
- To work in co-operation with relevant foreign authorities and international organizations.
- Training of staff to assess and analyze existing and emerging challenges.
- Conducting awareness programs to make the society knowledgeable on abuse of Narcotic drugs.

Laws & Regulations

- Customs Ordinance No. 17 of 1869.
- Poisons, Opium and Dangerous Drugs Ordinance No. 17 of 1929 which Amended as Act No. 13 of 1984.
- Poisons, Opium and Dangerous Drugs (Amendment) Act No. 41 of 2022.
- Cosmetics, Devices, and Drugs Act No. 27 of 1980.
- Conventions against Illicit Traffic in Narcotic Drugs and Psychotropic Substances Act No 1 of 2008.
- Precursor Control Authority Regulations, Gazette Extraordinary 1653/7 May 10th 2010.
- Tobacco Tax Act No. 8 of 1999.
- Tobacco Tat Act Regulations, Gazette Extraordinary 1610/28 17th July 2009.
- Penal Code Act, NO. 22 of 1993.
- Excise Act, No. 26 of 2018.

Duties performed by officers attached to the Narcotic Control Unit

- i. Conducting 24-hour surveillance at Bandaranaike International Airport (BIA).
- ii. Monitoring passengers and tracking movements through CCTV surveillance at BIA.
- iii. Identifying and intercepting passengers based on risk profiles, considering factors such as routes, origin, travel patterns, and behavioral indicators.
- iv. Conducting random surveillance at air cargo, sea cargo, mail, and courier facilities.
- v. Performing routine visits and monitoring activities at the Central Mail Exchange and courier services.
- vi. Randomly detaining parcels arriving from drug-source countries based on risk profiles at the Central Mail Exchange.
- vii. Identifying and preventing the smuggling of narcotic drugs and psychotropic substances through commercial imports and exports via air and sea.
- viii. Conducting investigations based on reliable intelligence.

- ix. Organizing awareness and training programs for in-house staff, the general public, and government officials in Divisional Secretariat areas.
- x. Monitoring the import, transshipment, and export of precursor chemicals.
- xi. Carrying out joint operations with other enforcement agencies, such as the Police Narcotics Bureau (PNB).

Summary of Narcotic Seizures

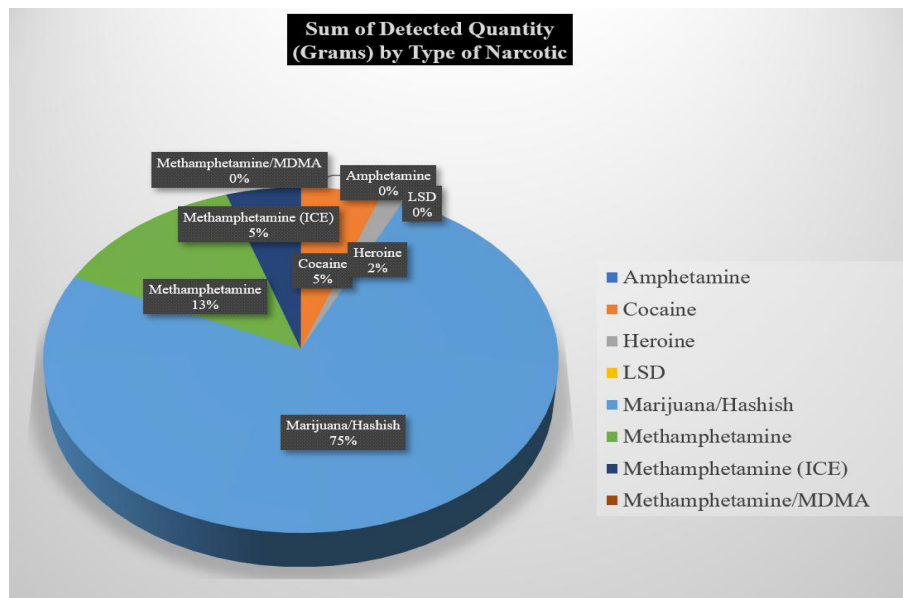
During the reporting period, the NCU successfully detected and confiscated a total of 159,920 grams of various narcotic substances, valued at LKR 2,472,813,179.00.

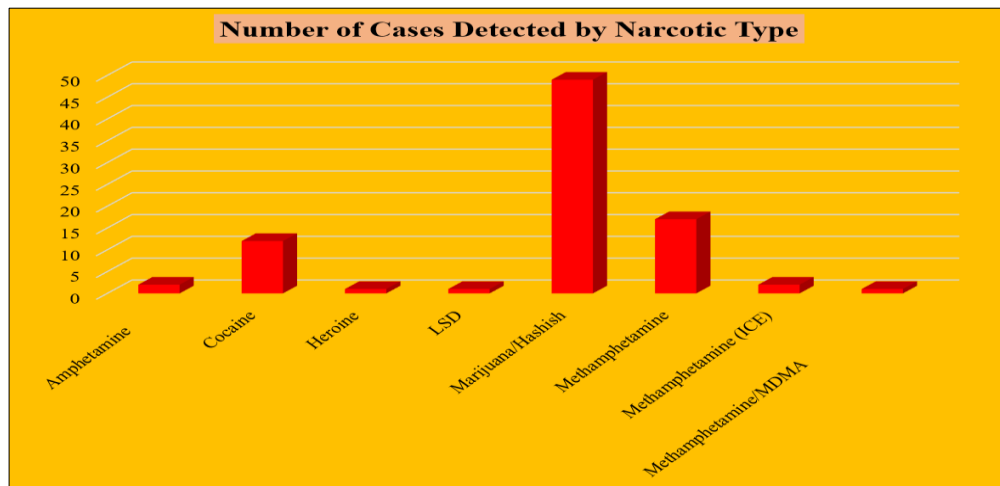
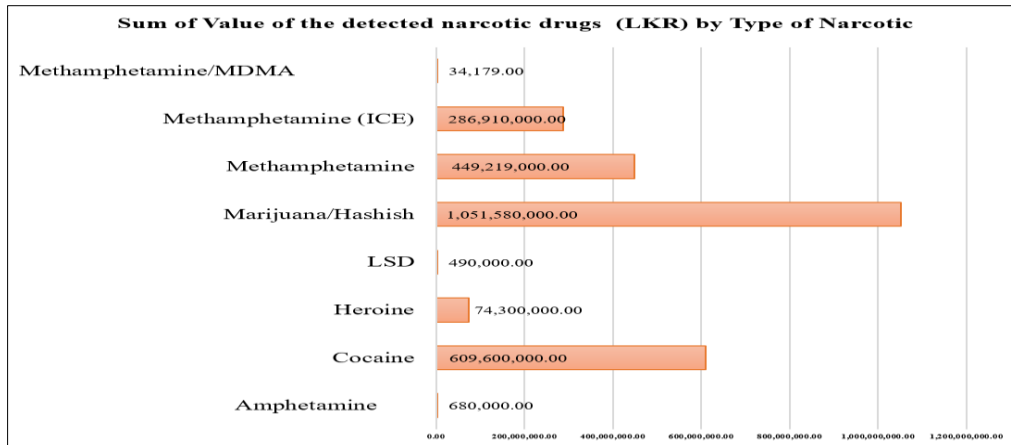
- Average Quantity per Detection: 1,881.41 grams.
- Average Value per Detection: LKR 29,091,920.00

The following table provides a breakdown of the seizures:

Summary of Drug Seizures

Type of Narcotic	Total Detected Quantity (grams)	Total Value (Rs.)
Methamphetamine	20,704	449,219,000.00
Methamphetamine (ICE)	7,948	286,910,000.00
Methamphetamine/MDMA	2	34,179.00
Marijuana/Hashish	120,231	1,051,580,000.00
Cocaine	8,514	609,600,000.00
LSD	11	490,000.00
Heroin	2,450	74,300,000.00
Amphetamine	60	680,000.00





By Type of Narcotic:

Most Detected:

- Marijuana/Hashish: 80,981 grams, LKR 768,819,000 (30 detections).
- Cocaine: 8,514 grams, LKR 609,600,000 (12 detections).

Highest Value per Detection:

- Methamphetamine (ICE): LKR 286,910,000 (7,948 grams across 2 detections).

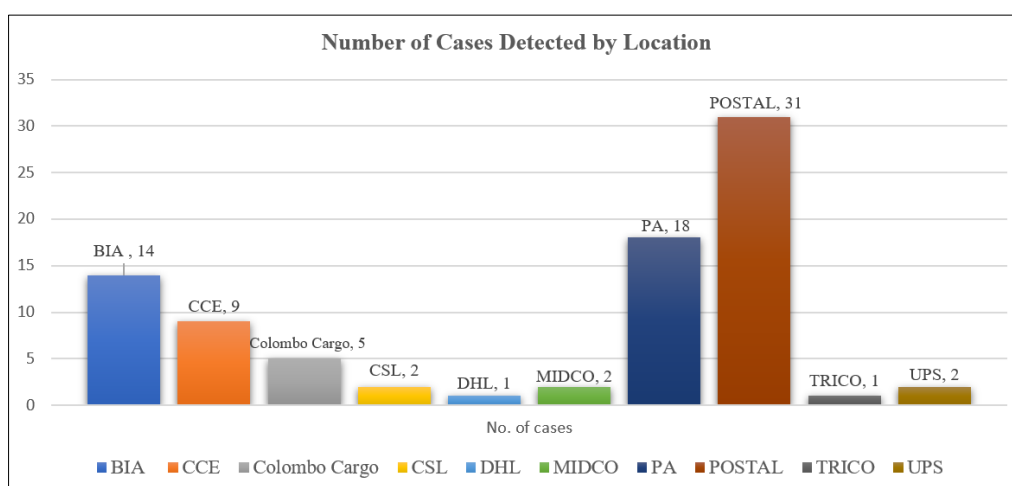
Detection Locations

Seizures were made at various entry points and postal/cargo facilities. The major locations of detections were:

- Bandaranaike International Airport (BIA)
- Postal Services (POSTAL, PA, etc.)
- Cargo Handling Facilities (DHL, CCE, MIDCO, Colombo Cargo, TRICO, etc.)

Major detection locations and seized quantities

Detection location	Total quantity (grams)	Total value (Rs.)
Bandaranaike International Airport	115,341.164	1,677,754,000.00
Postal Services	7,701	232,602,179.00
CCE	8,043	315,180,000.00
Colombo Cargo	567	5,660,000.00
CSL	4,515	45,150,000.00
DHL	1,883	18,830,000.00
MIDCO	17,976	128,832,000.00
TRICO	1,977	19,770,000.00
UPS	1,914	29,035,000.00



By Detected Location:

Top Locations:

- BIA (Bandaranaike International Airport): 115,341 grams, LKR 1,677,754,000 (14 detections).
- CCE: 8,043 grams, LKR 315,180,000 (9 detections).
- POSTAL: 6,828 grams, LKR 221,636,000 (31 detections).

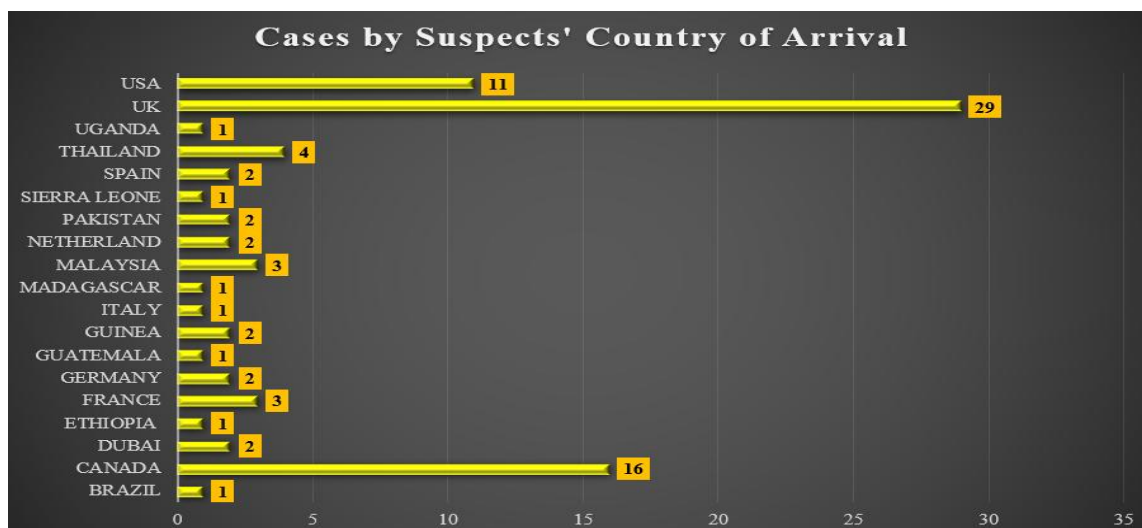
Countries of Origin

The detected narcotics originated from multiple countries. The top source countries were:

- Thailand (Largest quantity of Marijuana/Hashish)
- Malaysia (Significant amounts of Methamphetamine)
- USA (Multiple drug types intercepted)
- Canada (High-volume marijuana seizures)
- Pakistan (Heroin trafficking)
- Brazil, Guinea, Uganda, Madagascar (Cocaine trafficking)

Country of Origin for Detected Narcotics

Country	Total Quantity (grams)	Total Value (Rs)
Thailand	73,170	675,506,000.00
Malaysia	16,175	379,485,000.00
UK	1,091	12,516,000.00
USA	9,708	384,935,000.00
Canada	24,915	199,436,179.00
Pakistan	4,353	102,845,000.00
Brazil	132	3,960,000.00
Dubai	19,679	138,023,000.00
Ethiopia	2,861	200,270,000.00
France	155	3,694,000.00
Germany	644	11,425,000.00
Guatemala	3,101	93,030,000.00
Guinea	1,802	72,080,000.00
Italy	270	2,700,000.00
Madagascar	814.164	24,800,000.00
Netherland	64	1,850,000.00
Sierra Leone	325	130,000,000.00
Spain	58	788,000.00
Uganda	483	33,810,000.00



By Country of Origin:

Top Sources:

- Thailand: 73,170 grams, Rs. 675,506,000 (4 detections).
- USA: 9,708 grams, Rs. 384,935,000 (11 detections).
- Malaysia: 16,175 grams, Rs. 379,485,000 (3 detections).

Notable Seizures

Several high-value interceptions were made during the year:

- A total of 43,648g of Marijuana/Hashish valued at Rs.436.48 million seized from Thailand.
- 2,861g of Cocaine worth Rs. 200.27 million intercepted from Ethiopia.
- 10,197g of Methamphetamine valued at Rs. 254.92 million from Malaysia.

Detection Trends

- Most Common Narcotic: Marijuana/Hashish remains the most frequently detected narcotic in terms of both quantity and value.
- Significant Detections: Large-scale seizures of Cocaine and Methamphetamine were recorded throughout the year.

Detection Locations & Origins

- Narcotics were intercepted at various locations, with postal services and Bandaranaike International Airport (BIA) being the primary detection points.
- Suspects originated from multiple countries, including Germany, the UK, Canada, and others.

Conclusion & Future Strategies

The report highlights Sri Lanka Customs' significant efforts in narcotic detection throughout 2024. The high volumes and values of certain narcotics underscore the persistent challenges in combating drug trafficking in the region.

The Narcotic Control Unit of Sri Lanka Customs remains steadfast in its mission to combat the inflow of illegal narcotics through enhanced surveillance, intelligence-driven operations, and collaboration with international agencies. Moving forward, the unit will prioritize advancements in detection technology and increased workforce training to strengthen its capabilities in preventing drug trafficking.

For future strategic improvements, further analysis of long-term trends, smuggling routes, and evolving concealment methods will be essential. Detailed examinations of specific datasets can provide deeper insights for refining enforcement measures and strengthening border security.

8.1.2.2 BIODIVERSITY, CULTURE & NATIONAL HERITAGE PROTECTION DIVISION

Background

Environmental crimes have become a critical global concern, posing severe threats not only to the natural world but also to national and international security, socio-economic development, and global health. Scientists warn that the planet is currently experiencing the sixth mass extinction uniquely driven by human activities. Presently, more than 166,061 species are listed on the IUCN Red List, with over 46,337 species threatened with extinction, including 41% of amphibians, 37% of sharks, rays, and chimeras, 26% of freshwater fish, 21% of reptiles, 27% of mammals, and 12% of birds.

Illegal wildlife trade has significantly contributed to this biodiversity crisis and is recognized as the fourth largest organized crime in the world, with an estimated annual value of USD 20 billion, surpassed only by narcotics, counterfeiting, and human trafficking.

Situated in the tropics, Sri Lanka is one of the world's most biologically diverse regions. However, the country's rich indigenous fauna and flora face severe threats due to human activities. In addition, Sri Lanka possesses an abundance of mineral resources, some of which are of unparalleled quality. Consequently, numerous smuggling attempts involving these resources have been reported over the years.

Furthermore, the plundering of cultural property is one of the oldest forms of organized cross-border crime and has evolved into a widespread phenomenon. Sri Lanka Customs prioritizes this issue, recognizing that cultural heritage smuggling depletes national patrimony and deprives society of its most valuable cultural treasures. Each year, thousands of artifacts—ranging from antique weapons and paintings to coins, religious objects, and archaeological relics—disappear from museums, churches, private collections, and public institutions.

Recognizing the urgency of combating these illicit activities, Sri Lanka Customs established the Biodiversity, Cultural, and National Heritage Protection Unit in 1993. Initially known as the Biodiversity Protection Unit, it is regarded as the first specialized unit of its kind within a Customs Administration globally. Since its inception, the unit has played a pivotal role in safeguarding Sri Lanka's endangered fauna and flora, natural resources, and cultural heritage. Additionally, the unit contributes significantly to strengthening the social and environmental protection objectives of Sri Lanka Customs, reinforcing the nation's commitment to preserving its invaluable biodiversity and cultural legacy.

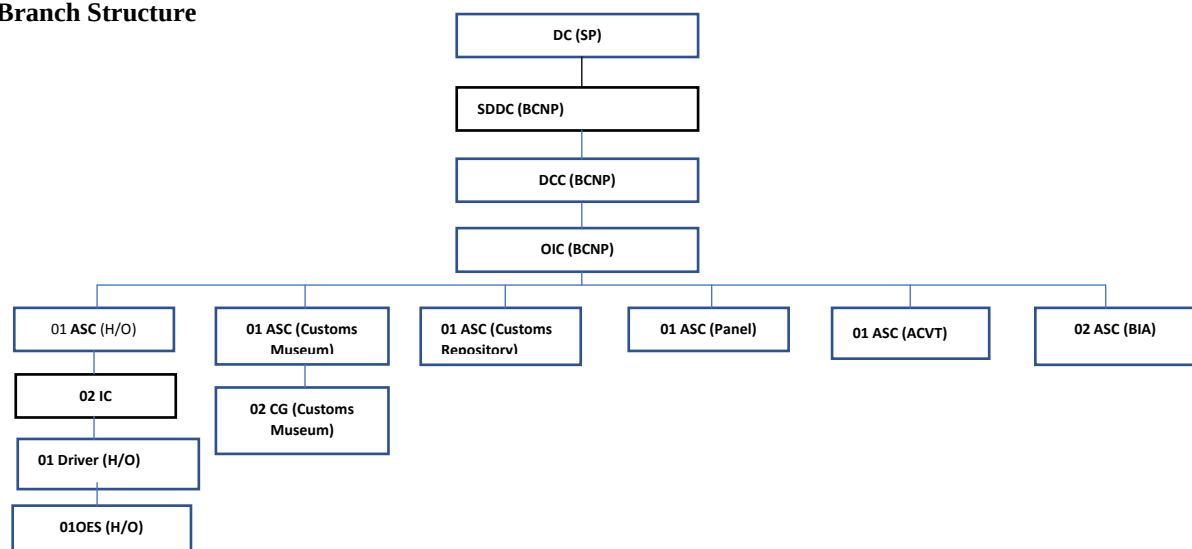
Vision

To be the best Customs division in south Asia on biodiversity and cultural heritage protection.

Mission

Enforce the law in order to protect Biodiversity, Cultural & National heritage and ensure due revenue while facilitating the trade.

Branch Structure

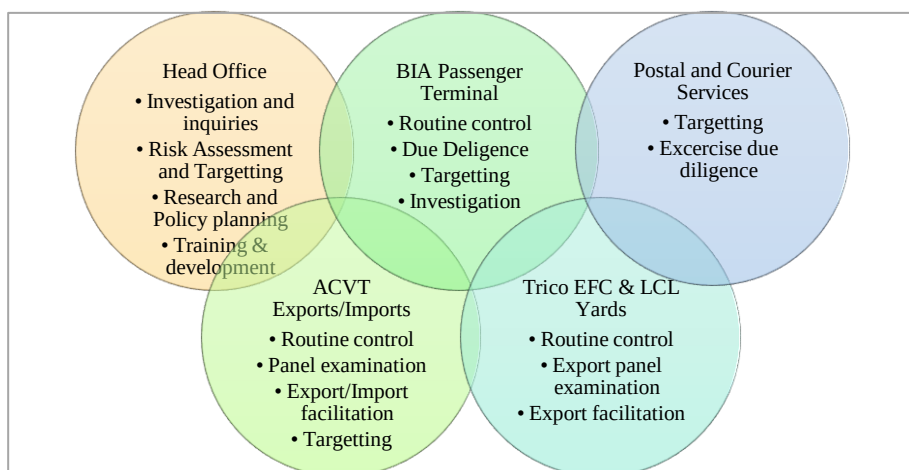


The major functions performed by the BCNP

Enforcement of National and International laws relating to the movement of fauna and flora and related products.

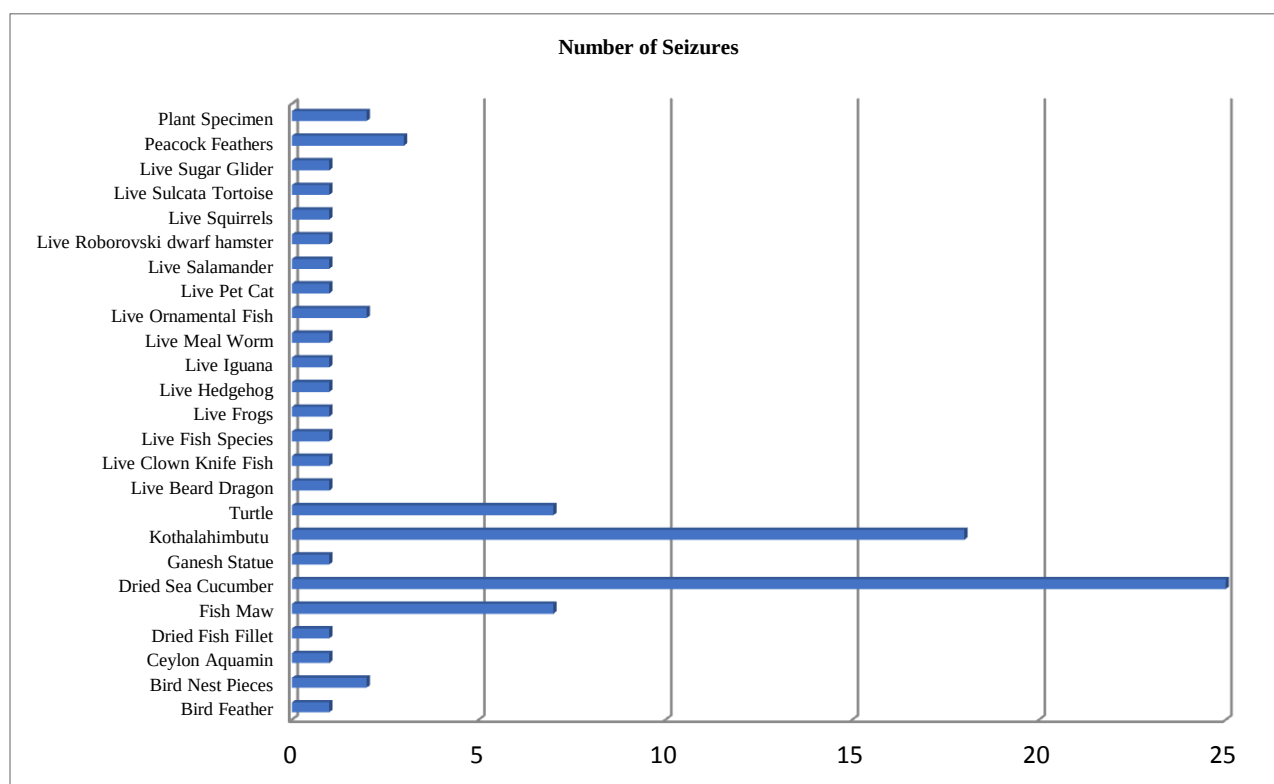
- Enforcement of National laws relating to the movement of other natural resources such as minerals.
- Enforcement of National and International laws relating to the movement of cultural properties and antiques.
- Ensuring the compliance with respect to the conditions stipulated in the license and permits.
- Provision of policy directives to various line agencies in enacting control measures for the monitoring and regulating cross border movement of biologically, naturally and culturally significant commodities.
- Maintaining the Sri Lanka Customs Museum and providing comprehensive explanations to visitors.

Operational Structure



Performance for the years 2024

- BCNP has managed to intercept 50 smuggling and non-compliance attempts during this year.



Number of seizures made by the BCNP under different categories of commodities in 2024.

Total case statistics for the year 2024

Description	Figure
No. of cases initiated	50 Nos.
No. of cases completed	07 Nos.
Total amount of penalties and forfeitures recovered	Rs. 23,469,036/-
Total amount of A/E recovered	-
Total sales proceeds	-
Total Recoveries for the year 2024	Rs. 23,469,036/-

Key seizures of the BCNP in the year 2024

Commodity type	Total quantity seized
Dried sea cucumber	1252.5Kg
Bird Feather	01 Pcs
Bird Nest Pieces	2.37 Kg
Ceylon Aquamin	40 Nos
Dried Fish Fillet	23,000 kg
Dried Fish Maw	01 kg
Fish Maws	18.1Kg
Ganesh Statue	01 Unit
Kotalahimbutu Chips	22.65kg
Kotalahimbutu Chips	27Pkgs
Kotalahimbutu Mugs	13 Nos
Kothalahimbutu Tea	132 Pkgs
Live Albino Red Ear Turtle	01 Units
Live Beard Dragon	05 Units
Live Clown Knife Fish	02 Pcs
Live Black Breasted Leaf Turtles	01 Units
Live Fly River Turtle	08 Units
Live Common Snapper Turtle	02 Units
Live Fish Species	335 unit
Live Frogs	31 Units
Live Meal Worm	665 grams
Live Hedgehog	10 Units
Live Indian Roofed Turtles	01 Units
Live Iguana	04 Units
Live Pet Cat	01 Nos
Live Ornamental Fish	4260 pcs
Live Salamander	02 Pcs
Live Roborovski dwarf hamster	02 Pcs
Live Yellow Spotted River Turtles	01 Units
Live Sulcata Tortoise	12 Units
Live Sugar Glider	04 Units
Live Squirrels	05 Units
Live Turtle Species	30 units
Plant Specimen	28 Pcs
Peacock Feathers	182 Nos.

Meetings, Training programmes, Workshops, Awareness programmes and other collaborations

Month	Activity
January	Advanced Training on Open-Source Investigation of Wildlife Trade.
February	- Workshop on IP Laws and Product Identification. - WTO national workshop on the agreement of sanitary and phytosanitary measures (SPS Agreement).
March	- Workshop on Rules of Origin and HS classification. - Training program on Developing Investigation Skills and Custom Law. - Counter Proliferation of Weapons of Mass Destruction by NACWC. - Workshop on Raising Awareness About the National Red List 2020 - Conservation Status of Sri Lanka's Flora.
April	- Operation Mekong Dragon - VI. - Workshop on Rules of Origin and HS Classification conducted by USAID.
May	- ICWC IWT Training on Marine Species. 6th Global Authorized Economic Operator (AEO) Conference.
June	- INAMA India and South Asia Project - CITES Enforcement Training. - Pre-Accreditation workshop for TOAs on the field of IWT. - Intellectual Property Brand Identification Training by ATB Intellectual Property (pvt) Ltd.
July	- Training on Financial Investigations of Wildlife and Forest Crime. - Operation PRAESIDO III - Pre Operational Workshop. - Brand Identification Awareness Online Workshop by INTA.
August	- Southeast Asia Cybercrime Program (SACP). - Workshop on Prosecution and Investigation. - Training Program on Developing Investigation skills. - Workshop on ODS and Non-ODS.
September	- Operation Pandora IX. - Operation THUNDER. - Workshop with External Agencies. 2024 Belt and Road Customs Enforcement Cooperation Workshop.
October	- INAMA Project - Online Regional Follow up meeting on IWT Training. - Consultative Workshop on National Biodiversity Targets. - Workshop with External Agencies.
November	- Regional IWT Train-the-Trainers Workshop. - National Customs Enforcement Network (nCEN) Training Program. - Workshop on Identification of Sea Leeches by DFAR. - World Customs Organization (WCO) Regional Illegal Wildlife Trade (IWT) Workshop - India
December	- Workshop on Mainstreaming & Integrating Natural Capital Valuation in Decision making in Sri Lanka. - Data Management and Database Systems for the Shrimp Industry. - Training of Trainers Program on Teaching Methodologies. - Crash Course for APO Batch 02 (December 2024). - Induction Training for new ASCC 2024.

8.1.2.3 CONSUMER AND ENVIRONMENT PROTECTION UNIT

Consumer and Environment Protection Unit

The Consumer and Environment Protection Unit (CPU) was established in 2011 with a view of controlling and monitoring of the quality and standards of imported cargo against the existing regulations and standards of the country. Consumer and Environmental Protection Unit is the focal point of SL Customs for Intellectual Property Rights (IPR) related issues on imported and exported cargo. We also contribute to protect the environment through the enforcement of obligation of international Conventions through collaboration with other related agencies.

Major Functions

- Implementing Control of requirements such as Intellectual Property Act (IPR), Sri Lanka Standard Institute Act (SLSI), National Medicines Regulatory Authority Act, Consumer Affairs Authority Act (CAA), Central Environment Authority, Health Department and Defense Ministry stipulated with regard to Customs related laws in order to combat any violations or frauds. All the imports covered by the above authorities should be referred to CPU prior to release of the consignments out the Customs premises.
- For this purpose, CPU maintains registers of approval furnished in respect of above authorities.
- Update Customs procedures on the above subjects of respective authorities.
- Deploy staff from CPU at examination points whenever it is necessary.
- Review the regulations made under the Customs Ordinances and other related Laws which have been identified.
- Enforce the law in terms of Customs Ordinance read with other related Acts and Ordinances related to above activities.
- Monitor the re-export of rejected goods and other hazardous imports.
- Represents Sri Lanka Customs in National and International forums on the above subject.
- Functions as National Contact Point for IPR and Environmental matters.
- Conducting Capacity Building programmers on the subject matters
- Coordinate with WCO, INTERPOL, EUROPOL, and Environmental Authority in national and international operations

Key Activity - 01: Increase the effectiveness in enforcing regulations relating to commodities falling under the Intellectual Property Rights (IPR).			
Main Steps	Target	Actual	If not achieved, the reason
(1) Obtain official list of Right holders - •Obtaining Registered Trademarks; (The importation of which is prohibited in Sri Lanka;) and disseminate that data to all CusDec processing Officials and Enforcement Officials to Increase the effectiveness in enforcing regulations relating to commodities falling under the Intellectual Property Rights (IPR)	100%	100%	
(2) Initiate awareness Programme to educate CusDec processing and Enforcement Officials regarding regulations and requirements relating to the importation of IPR related goods.	100%	100%	
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%	
(4) Increase the knowledge of Right holders on Customs procedures	100%	100%	

Key Activity - 02: Increase the effectiveness in enforcing regulations relating to the commodities falling under the Sri Lanka Standards (SLSI)			
Main Steps	Target	Actual	If not achieved, the reason
(1) Obtain official list of goods - From Sri Lanka Standards Institution Requiring an SLSI certification for importation and and disseminate that data to all CusDec processing Officials and Enforcement Officials	100%	100%	
(2) Initiate awareness Programmes to educate CusDec processing and Enforcement Officials regarding regulations and requirements relating to the importation of SLSI rejected goods.	100%	100%	
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%	
(4) Formulate new regulations to safeguard consumers and facilitate the trade	100%	100%	

Key Activity - 03: Enforcing IP Law			
Main Steps	Target	Actual	If not achieved, the reason
(1) Awareness programs for Customs staff on IPR Law Enforcement	100%	100%	
(2) Interception of suspected import consignments of IPR infringed goods.	100%	100%	
(3) Act on "Application for Action" in terms of Section 125 (A) & 125 (B) of the C.O	100%	100%	
(4) Report seizures of IPR infringed goods.	100%	100%	
(5) Reporting the results to WCO and RILO office on timely manner	100%	100%	

Key Activity - 04: Increase the effectiveness in enforcing regulations relating to imports of ozone layer depleting substances covered by Montreal Protocol.			
Main Steps	Target	Actual	If not achieved, the reason
(1) Obtain an Official list of commodities requiring prior registration with the National Ozone Unit, Ministry of Environment, and requiring an Import Control License before importation, and disseminate that data to all CusDec processing Officials and Enforcement Officials.	100%	100%	
(2) Initiate an awareness Programme to educate CusDec processing and Enforcement Official on the Ozone Depleting Substances and the ICL requirements in (2) above for better compliance/enforcement.	100%	100%	
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%	
(4) Provide importation data of Ozone Depleting Substance to National Ozone Unit as per the Requests made.	100%	100%	
(5) Profile & Target any suspicious consignments.	100%	100%	

Key Activity - 05: Increase the effectiveness in enforcing regulations relating to trans-boundary movement of hazardous wastes covered by the Basel Convention.			
Main Steps	Target	Actual	If not achieved, the reason
(1) Obtain official lists of commodities - •Included in Annexes I and III to the Basel Convention; •The importation of which is prohibited in Sri Lanka; •Requiring an Import Control License before importation; and disseminate that data to all CusDec processing Officials and Enforcement Officials.	100%	100%	
(2) Initiate an awareness Programme to educate CusDec processing and Enforcement Officials on the •Hazardous Wastes coming under the Basel Convention; •Other hazardous goods the importation of which is prohibited in Sri Lanka; •Other environmentally sensitive commodities the importation of which requires obtaining an Import Control License before importation; •Adaption of safety measures and permitted action that should be taken in the event of detecting a hazardous goods consignment; for better compliance / enforcement with the help of technical support from other government agencies	100%	100%	
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%	
(5) Profile & Target any suspicious consignments.	100%	100%	

Key Activity - 06: Increase the effectiveness in enforcing regulations relating to importation of persistent organic pollutants covered by the Stockholm Convention.			
Main Steps	Target	Actual	If not achieved, the reason
(1) Obtain official lists of persistent organic pollutants - •Listed in Annexes A, B and C of the Stockholm Convention; •The importation of which is prohibited in Sri Lanka; •Requiring an Import Control License before importation (Annex B: restricted usage); and disseminate that data to all CusDec processing Officials and Enforcement Officials.	100%	100%	
(2) Initiate awareness Programmes to educate CusDec processing and Enforcement Officials on persistent organic pollutants -	100%	100%	
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%	
(4) Profile & Target any suspicious consignments.	100%	100%	

Key Activity - 07: Increase the effectiveness in enforcing PIC (Prior - Informed Consent) covered by Rotterdam Convention.			
Main Steps	Target	Actual	If not achieved, the reason
(1) Obtain official lists of hazardous chemicals and pesticides- •Covered in the Rotterdam Convention; •The importation of which is prohibited in Sri Lanka; •Requiring prior registration with the Registrar of Pesticides (ROP) •Requiring an Import Control License issued on the recommendation of ROP before importation;	100%	100%	

and disseminate that data to all CusDec processing Officials and Enforcement Officials	100%	100%	
(2) Initiate awareness Programme to educate CusDec processing and Enforcement Officials regarding regulations and requirements relating to the importation of pesticides.			
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%	

Key Activity - 08:

Increase the effectiveness in enforcing regulations relating to the Commodities falling under the Chemical Weapons Convention (CWC) (Convention on the Prohibition of the Development, Production, Stockpiling and use of Chemical Weapons and on their Destruction).

Main Steps	Target	Actual	If not achieved, the reason
(1) Obtain official lists of chemicals - •Chemical Weapons Convention ; •The importation of which is prohibited in Sri Lanka; •Requiring an Import Control License before importation; and disseminate that data to all CusDec processing Officials and Enforcement Officials	100%	100%	
(2) Initiate an awareness Programme to educate CusDec processing and Enforcement Officials regarding regulations and requirements relating to the importation of harmful chemicals.	100%	100%	
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%	
(4) Profile & Target any suspicious consignments.	100%	100%	

Key Activity – 09

Increase the coordination with other stakeholders and Government

Main Steps	Target	Actual	If not achieved, the reason
(1) Arrange meetings with SLSI, NIPO, Health Ministry, Ministry of Environment and Agriculture Department, Central Environmental Authority	100%	100%	
(2) Arrange awareness programs for Stakeholders.	100%	100%	
(3) Organize joint operations with other agencies in consumer & Environment Protection activities.	100%	100%	
(4) Public awareness programs on consumer & Environment protection activities through mass media.	100%	100%	
(5) Coordinate with international organizations such as WCO, WIPO, INTERPOL, EUROPOL, USPTO, UNODC and UNEP	100%	100%	

Key Activity –10

Capacity Building Programmes

Main Steps	Target	Actual	If not achieved, the reason
(1) Nominate officers for workshop, training & conferences (local/ international)	100%	100%	
(2) Arrange training programs for Customs staff.	100%	100%	
(3) Motivate officers for field research on Consumer Protection and Environment Protection activities.	100%	100%	
(4) Submit analytical reports to DGC and other relevant agencies.	100%	100%	

SLSI Cases

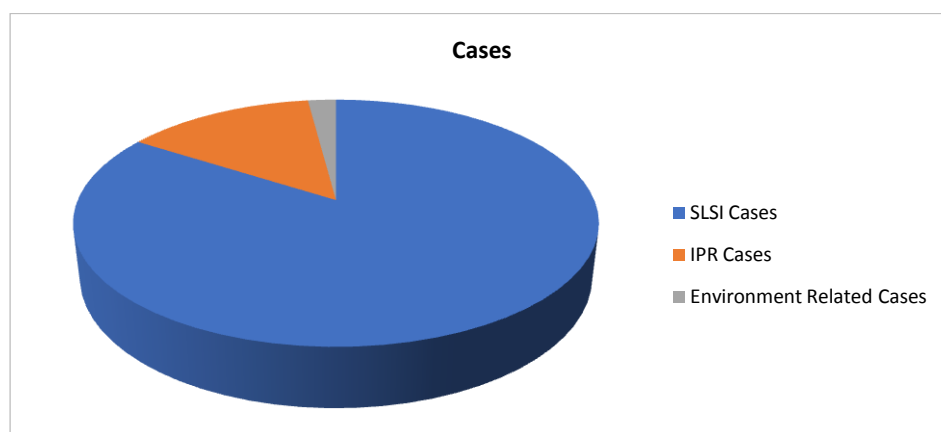
Total no. of SLSI cases registered	163
Total (Penalty + Mitigated Forfeiture) imposed for SLSI cases (Rs.)	5,707,179.00
Total quantity rejected by SLSI	Pl see Table I

IPR cases

Total no. of IPR cases registered	27
Total penalty recovered on registered IPR cases (Rs.)	17,787,181.00

Environment protection related cases

Total no. of cases registered	4
Total penalty imposed for cases (Rs.)	-
Total quantity re-exported	-

**Table I : SLSI rejected goods during the year 2024**

S/N	Description	Quantity
1	Hose for LP gas	610 ctns
2	13 A non rewirable plug	19,400 Pcs
3	13 A Switched Sockets	2,764 Pcs
4	Baby Umbrella	55 Doz
5	Basil Seeds Drink	250 Ctn
6	Batteries	1,734,896 Pcs
7	Bebo Black Currant	256 Cases
8	Bubble Gum	150 Ctn
9	Canned Fish	5,550 Cans
10	Canned Fish	10,734 Ctn
11	Car Toy Biscuits	61 Ctn
12	catch brand canned fish mackeral	1,846 ctns
13	Ceiling fans	3,148 pcs
14	Ceramic Mug	39 ctns
15	Ceramic Ware	1,327 Pcs
16	Ceremic Tea Set	22 Ctn
17	Coca Cola Light	100 Ctn
18	Corrugated tubes flexible conduits	8,000 m
19	Cranberry Flavored Cordial	136 Ctn
20	crude coconut oil	20 flexi bags
21	crude coconut oil	21.2 Mt

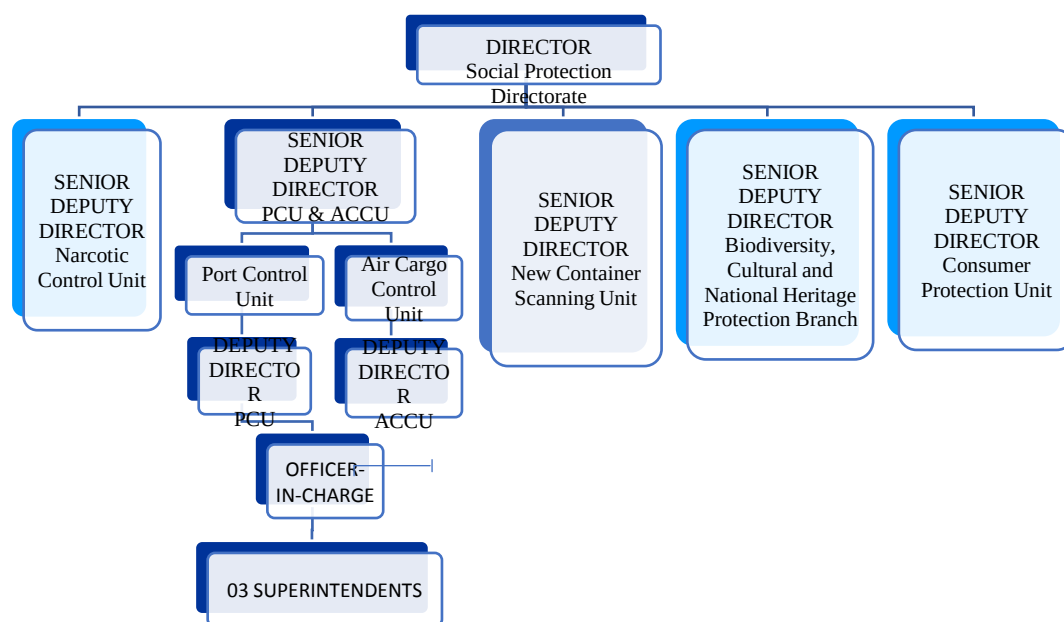
S/N	Description	Quantity
22	DC and AC Minarture Circuit Breakers	4,422 Pcs
23	elbow	1,680 pcs
24	Electric Hotplates	2,520 Pcs
25	Electric Kettles	632 Pcs
26	End cap	2,695 pcs
27	Fans	1,176 Ctn
28	Flexible Cable	4,620 Pcs
29	Fruit Flavored Bubble Gum	25 Ctn
30	Galaxy Brand Celebration Drinks	60 Ctn
31	Galvanized Round Pipes	259 Pcs
32	Galvanized Steel Pipes	793 Pcs
33	Galvanized steel wire	40 coils
34	Jelly	100 Ctn
35	Jelly Candy	240 Kgs
36	Kettles	136 Pcs
37	Laundry Detergent Powder	60 Kg
38	LED Bulbs	11,000 PCs
39	Lollipop Candy	220,200 Pcs
40	LP gas	7,320.5 Mt
41	LP gas	30 Ctn
42	LPG Cylinders	27,000 pcs
43	LPG Hose	100 Ctn
44	MCB	60 PCS
45	Mild Steel Galvanized iron Wire	112 Bundles
46	Minarture Circuit Breakers	60 Pcs
47	Minso Brand Batteries	72 Pcs
48	Multi Socket Extension	2,120 PCs
49	non pressure pvc fitting	1,000 pcs
50	non rewirable plugs	6,970 pcs
51	Pedestal Fans	2,516 Pcs
52	Polyester Sewing Threads	6 Ctn
53	Porcelain Cup & Saucer	134 Ctn
54	Power Cords	150 Ctn
55	Power Cords	3,880 Pcs
56	pressure pvc fitting	10,830 pcs
57	Radio Wires	10,000 Pcs
58	Red Masoor Dhal	25,000 KG
59	Renuka captain brand jack mackeral	3,130 ctns and 30 cans
60	Rice Cooker Wires	12,000 Pcs
61	Round Pipes	202 Pcs
62	skew tea	495 pcs
63	Sockets	12 Pcs
64	Soya Sauce	80 Ctns
65	Soya Sauce	46 Kg
66	stand fans	15,222 pcs
67	Switched Sockets	720 Pcs
68	Switches	60 Pcs
69	table, pedestal and wall fans	1,800 pcs
70	two & one gang multi sockets	43 pcs
71	Umbrella	36 Ctns
72	vacuum flasks	1,057 Ctn
73	vacuum flasks	3,300 Pcs
74	vacuum flasks	24 Set
75	Water Heaters	2,500 Pcs

8.1.2.4 PORT & AIR CARGO CONTROL UNIT

Introduction

The Port Control Unit and Air Cargo Control Unit of Sri Lanka Customs were established in 2014 under a MoU signed on 30.01.2015 with the United Nations Office on Drugs and Crime (UNODC), under the Passenger and Cargo Control Programme (PCCP), formerly known as The Passenger and Cargo Border Team (PCBT) or Container Control Programme (CCP) of United Nations Office for Drugs and Crime (UNODC) / World Customs Organization (WCO) in view of combating cross border organized crimes. These units come under the purview of Social Protection Directorate of the Enforcement Cluster. The Port Control Unit and Air Cargo Control Unit act as an additional layer of security in addition to the normal routine of Sri Lanka Customs.

Organizational Structure



Scope of the Port Control Unit

1. Coordinate with the UNODC and World Customs Organization (WCO).
2. Act as a focal point of the UNODC.
3. Investigate into cases initiated by receiving the information from UNODC and WCO PCBT.
4. Administer and use the WCO Cargo Targeting System (CTS) to conduct advance targeting of cross border movements of high-risk cargo.
5. Operate equipment such as Hazmat, TruNarc and any other equipment provided by UNODC to assist other units whenever requested.
6. Monitor the collection of overtime payments by Shipping Agents.
7. Monitor the movement of Import, Export, Transit and Trans-Shipment Containers.
8. Cooperate with relevant national and international agencies involved in regulating and monitoring worldwide container traffic.
9. Track, detain and seize illegal goods, contrabands, narcotics and other frauds related to transnational crimes, and conduct backtracking investigations.
10. Liaising with other directorates and units of Sri Lanka Customs to identify chemicals using the technical equipment such as Hazmat and TruNarc donated by the UNODC.
11. Track, detain and interdict illegal goods, contrabands, narcotics, Trans-national crime coming under the purview of Customs and investigate and coordinate with Narcotics Control Unit, Consumer Protection Unit, Risk Management Directorate and Preventive Directorate to stop, detain, investigate and inquire into such

imports, exports, passenger goods, parcels or transshipment cargo according to Customs Ordinance and other related Laws.

Tools used in Sri Lanka Customs (Port Control Unit)

1. WCO Customs Enforcement Network (CEN)
 - a. ContainerCOMM
 - b. AirCargoCOMM
2. WCO National Customs Enforcement Network (nCEN)
3. WCO Cargo Targeting System
4. AsyCuDa World



Special devices available in the Port Control Unit

1. HAZMAT
 - a. The HazMatID 360 chemical identification system, provides fast and comprehensive in-field analysis of unknown solids, gels and liquids.



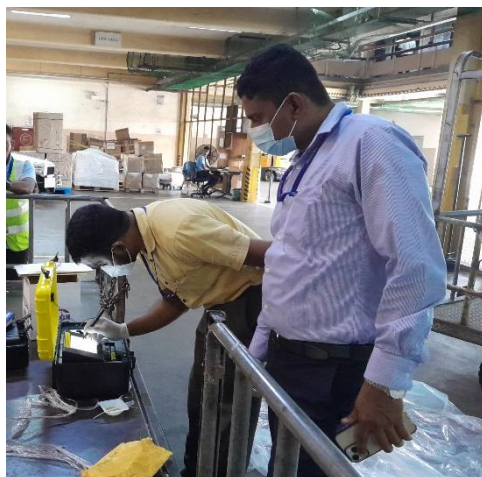
2. TRUNARC
 - a. The Thermo Scientific™ TruNarc™ Handheld Narcotics Analyzer enables officers to scan more than 530 suspected controlled substances in a single, definitive test.



Other functions of the Port Control Unit

1. The Port Control Unit of Sri Lanka Customs monitors the containers which are lying in the Port of Colombo over an extended period of time using the list of containers provided by the Terminal Operators, and by analyzing the list using specialized Cargo Targeting System tool provided by the WCO.

- Utilize The Container Control Program (CCP) initiated by United Nations Office on Drugs and Crime (UNODC) and World Customs Organization (WCO) to monitor, investigate, detain, and inquire into sea cargo, air cargo moving in and out of Sri Lanka and to coordinate the same with UNODC and WCO.
- The officers of the Port Control Unit conduct random testing of the chemical consignments using the special devices such as the HazMat and the TruNarc which have been donated by the UNODC.

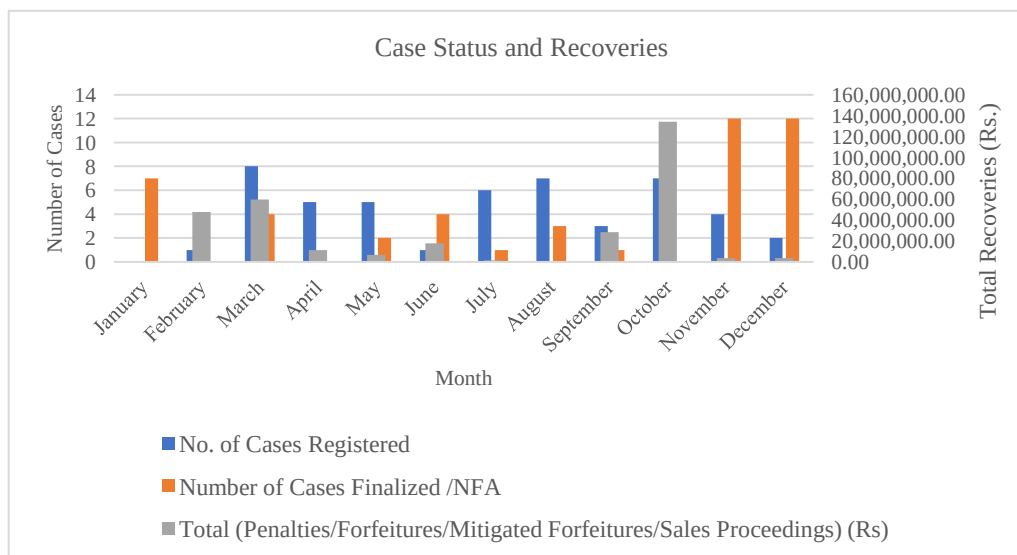


Performance Summary

S/No.	Description	Recovered amount (Rs.)
1	Total Forfeiture/Mitigated Forfeiture/Sales Proceedings for the year 2024	315,830,288.69
2	2024 Vessel OT Recoveries	107,549,219.50

Case Status and Recoveries

Month	No. of Cases Registered	Number of Cases Finalized /NFA	Sum of Penalties Collected (Rs)	Mitigated Forfeiture Collected (Rs)	Sales Proceedings	Total (Penalties/Forfeitures/Mitigated Forfeitures/Sales Proceedings) (Rs)	Sum of A/E recovered (Valuation/ Long Room) (Rs)
January	0	7			747,000.00	747,000.00	8,060,480.00
February	1	0	200,000.00		47,574,000.00	47,774,000.00	
March	8	4	150,000.00	2,650,000.00	56,911,143.69	59,711,143.69	1,415,691.00
April	5	0	100,000.00	11,259,994.00		11,359,994.00	447,373.00
May	5	2	200,000.00	6,640,000.00		6,840,000.00	1,285,462.00
June	1	4	410,000.00	17,210,066.00		17,620,071.00	2,766,556.00
July	6	1	100,000.00	1,340,000.00		1,440,000.00	1,060,393.00
August	7	3		540,000.00		540,000.00	
September	3	1	110,000.00	28,310,000.00		28,420,000.00	1,689,704.00
October	7	0	200,000.00	133,862,000.00		134,062,000.00	1,110,673.00
November	4	12	200,000.00	3,492,000.00		3,692,000.00	916,423.00
December	2	12		500,000.00	3,124,080.00	3,624,080.00	
Total	49	46	1,670,000.00	205,804,060.00	108,356,223.69	315,830,288.69	18,752,755.00

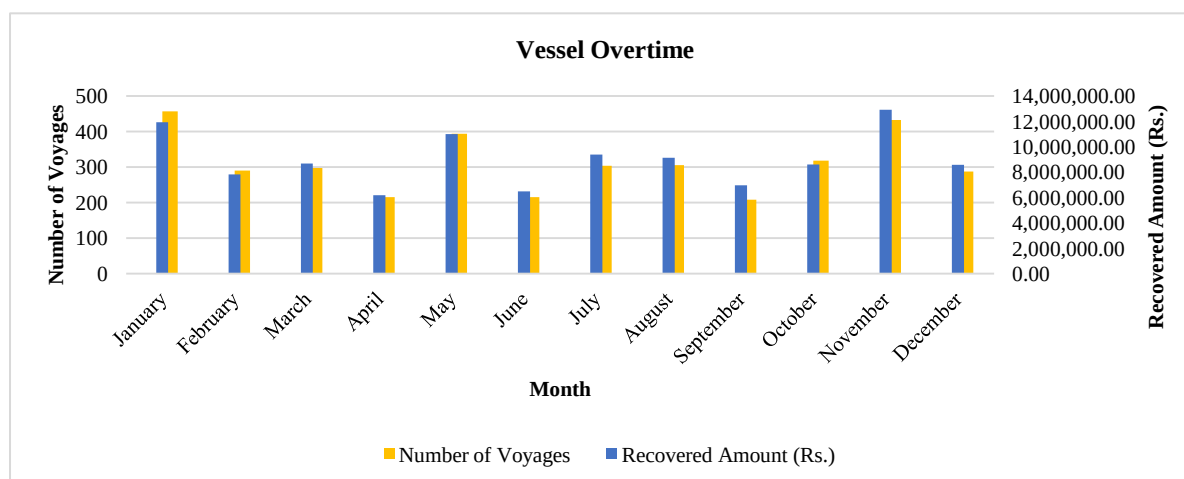


Chemical Testing

- Number of Tests Conducted Using HazMat
 - For Port Control Unit - 03
 - For Other Branches - 05
- Number of Tests Conducted Using TruNarc
 - For Port Control Unit - 03
 - For Other Branches - 05

Vessel Overtime monitoring

Month	Recovered amount (Rs.)	Number of voyages
January	11,931,182.00	456
February	7,806,165.00	290
March	8,659,859.50	297
April	6,173,977.50	215
May	10,984,133.50	393
June	6,474,687.50	215
July	9,379,617.50	303
August	9,124,519.00	305
September	6,962,800.00	208
October	8,582,052.50	318
November	12,902,938.00	432
December	8,567,287.50	287
Total	107,549,219.50	3719



Achievements of the Action Plan 2024

Revenue Objectives

The objective of enforcing Customs Law in order to counter the attempts of smuggling, was achieved through the suggested strategies such as tracking and targeting shipments, joint examinations and conducting inquiries. Hence resulting in a total penalty recovery of Rs. 1,670,000.00, total mitigated forfeiture recovery of Rs. 205,804,060.00, sales proceedings of 108,356,223.69 and total A/E/ recovery of Rs. 18,752,755.00.

An amount totaling to Rs. 107,549,219.50 of Vessel Overtime charges were monitored by The Port Control Unit during the year 2024.

Trade Facilitation Objectives

The Trade Facilitation Objective was achieved through creating risk profiles and assessment of commercial cargo using the Cargo Targeting System (CTS) of the WCO.

Control Objectives

The Control Objectives were implemented through the Passenger and Cargo Control Programme (PCCP) to control Trans-National Organized Crimes (TOC). Profiling measures and targeting of contraband using the WCO- PCCP Cargo Targeting System (CTS) were implemented. The AsyCuDa system was analyzed against reports generated through Cargo Targeting System for both, sea cargo and air cargo consignments. Further, the alerts received through WCO/ UNODC, CENComm (ContainerComm and AirCargoComm) were regularly monitored and acted upon.

Other Objectives

Capacity Building

Capacity building programs were conducted to the officers attached to The Port Control Unit of Sri Lanka Customs in collaboration with;

- The Passenger and Cargo Control Program (PCCP), formerly known as Passenger and Cargo Boarder Team (PCBT) and The Container Control Programme (CCP) of United Nations Office for Drugs and Crime (UNODC).
 - i. Regional PCBT Strategic Trade and Export Control Awareness Raising Workshop Phase 1
 - ii. Study Visit for Sri Lanka PCU members to the Royal Oman Police – Customs



Study Visit for Sri Lanka PCU members to the Royal Oman Police – Customs



Insider Threat Training at Katunayake Air Cargo Village

- Other agencies
1. INAMA India & South Asia Project-CITES Enforcement Training
 2. Training on Information Gathering and Intelligence

Consultations on Customs Law and Procedures

The officers attached to The Port Control Unit of Sri Lanka Customs have participated for the consultation programs organized by Global Maritime Crime Program (GMCP)

1. National Consultation related to Operational Study on Organized Criminal Networks Linked to Drug Trafficking in the Eastern Indian Ocean
2. Regional Round Table & System Analysis Exercise on Mapping Drug Trafficking Networks in the East Indian Ocean
3. Workshop on Maritime Domain Awareness

The officers attached to The Port Control Unit of Sri Lanka Customs have participated for the consultation programs of Organization for the Prohibition of Chemical Weapons (OPCW) Mentorship Program between Malaysia & Sri Lanka, which was organized by National Authority for Implementation of the Chemical Weapon Convention.

Port Control Unit hosted UNODC-WCO Programs

Port Control Unit has hosted UNODC-WCO PCBT Study Visit for Pakistan Officials to Sri Lanka Customs which was held on 28.05.2024-30.05.2024 with the objective of sharing and exchanging knowledge and experiences among the members of the Container Control Programme (CCP) of United Nations Office for Drugs and Crime (UNODC).



Significant Achievements – 2024

- **July** – 7776 pieces of 2.44m x 0.15m x 0.018m size Brazilian Pine Timber 51.228 m³ valued at LKR 6,440,383/- seized without obtained Plant Import Permit from the National Plant Quarantine Service of the Department of Agriculture before importation of the good.

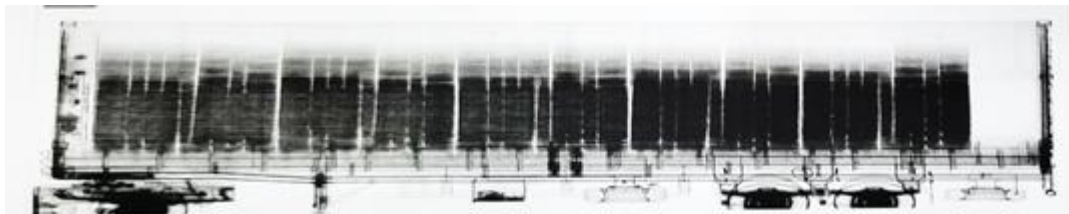
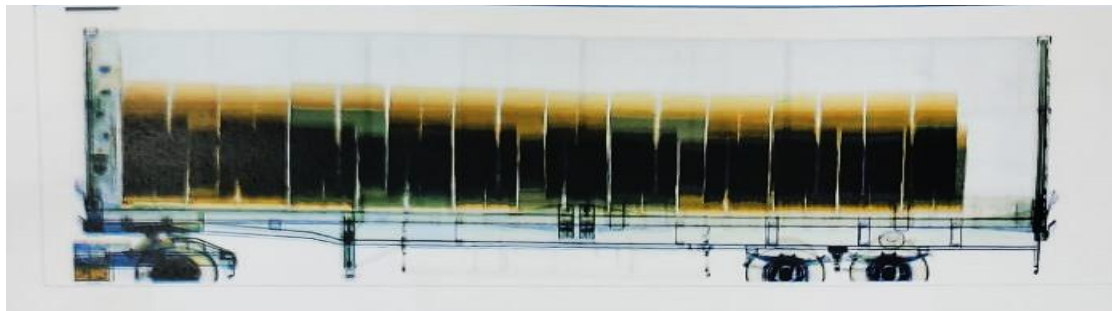


- **September**

- 4,180,000 sticks of cigarettes imported from Pakistan valued at LKR 757,363,634/- were seized and forfeited as they were kept abandon at the Colombo Port.



-51,630 Kgs of Frozen Pork Offals imported from Malayasia without health certificates, country of Origin certificate and approval form Department of Animal Production and Health, were re-exported.



- 2,838 Nos. of 1 Liter Vodka bottles and 747 Nos. of 1 Liter Whiskey bottles imported from Netherlands without getting import license from the Department of Excise, valued at LKR 61,393,125/- and kept abandon inside the Colombo port were forfeited



- **October**

- 630 pieces of e-Cigarette pods with devices imported through a courier service from China valued at LKR 575,335/-were forfeited.



- 1660 pieces of e-Cigarette pods with devices imported through a courier service from Korea valued at LKR 1,359,296/- were forfeited.



- **November**

- 392 pieces of e-Cigarette pods with devices imported from UAE through a courier service valued at LKR 742,768/- were forfeited.



8.1.3 CENTRAL INVESTIGATION DIRECTORATE

Vision

“Centralized Point of All Customs Investigations”

Mission

“Ensuring Customs Investigations are being conducted in a Timely and Transparent manner in order to Enforce Revenue and Social Protection Laws of the State while Facilitating the Trade”

Main Objectives

The primary objectives of the CIB include strengthening enforcement to deter illegitimate trade, recovering evaded taxes, and collecting penalties and forfeitures as revenue. Additionally, the directorate focuses on optimizing yard space by managing detained goods efficiently, enhancing officer productivity, and maintaining critical facilities such as the armory, vault, record rooms, and CIB cell for their designated purposes.

Strategies Implemented

The CIB has adopted various strategies to enhance operational effectiveness, including:

- Identifying and controlling tax evaders to reduce future tax evasions.
- Strengthening customs procedures susceptible to misuse and fraud.
- Recovering lost revenue through investigations and penalties.
- Streamlining yard space management to expedite goods clearance and revenue generation.
- Conducting training programs for career development and fostering a learning culture.
- Ensuring a secure storage environment for confiscated goods.
- Organizing record rooms for efficient file retrieval and management.

Core Functions

The CIB carries out a range of functions, categorized into investigations, administration, reporting, CCR system management, bank guarantee management, and supportive roles.

The Central Investigation Directorate remains committed to ensuring the enforcement of customs regulations, maximizing revenue collection, and maintaining high standards of efficiency and accountability in all its operations.

Recoveries

Revenue Recovered through CIB in 2024 sums up to Rs. 735,669,945.59. This comes up with conduction of 43 newly initiated Customs Investigations.

Achievement of the targets as per the Action Plan of 2024 is as depicted below.

Goal : Maximize Revenue

Objectives : Prevention of leakages

Strategy :

- Strengthening Customs control mechanisms
- Strengthening Post -Clearance Audit Controls
- Enhancing Inspection and Examination procedure
- Preventing potential corrupt practices
- Strengthening Inter-agency corporation

Activities	Key Performance Indicators	Expected Output/Outcome Rs. Million	Achievement as at 2024.12.31
A. Finalize 50 Pending Customs Cases	No. of Cases Finalized and the Revenue Collected		
01. Go through and select the Case Files which can be Finalized		- Reduce the backlog of pending cases. - Rs. 25 million	- No. of cases finalized 65 - Recoveries during the year of 2024 from previous Cases: 2022 and prior - 89,451,166.00 2023 - 244,707,981.00 Total - 334,159,147.00
02. Finalize Investigations and report			
03. Conclude Customs Inquiries immediately as possible, subject to the litigation privilege of the Consignee/s			
04. Disposal of Forfeited Goods			
04 a. Stored in CIB office premises.			
04 b. Stored in other places			
05. Recovery of Penalties, Forfeitures, Sales Proceeds and additional levies.			
06. Distribution of Rewards as per DOPL 118			
B. Initiate and Finalize 75 Nos of Customs Cases	No. of Cases Finalized and the Revenue Collected		
01. Gather Information, Intelligence on activities of Customs Frauds and Initiate Customs Cases on Suspected Offences		- To preserve the way of Cross Border Trade, while establishing and upholding in the best interest of the Country. - To recover the foregone State Revenue. - To understand the ambiguities and inadequacies in the Law, and adjust accordingly. - Bringing the Offenders to the Book. - Rs. 350 million	- No. of cases initiated - 43 - No. of cases finalized - 21 - Total Recoveries from the cases initiated during the year - 401,510,797.00
02. Finalize Investigations and report			
02 a. Post Audit			
02 b. Current consignment			
03. Conclude Customs Inquiries immediately as possible, subject to the litigation privilege of the Consignee/s			
04. Disposal of Forfeited Goods			
05. Recovery of Penalties, Forfeitures, Sales Proceeds and additional levies.			
06. Distribution of Rewards as per DOPL 118			
01. Proceed with the Customs Inquiry, subject to the Interim order from the Court of Appeal to maintain the "Status Quo". Writ No:231/2023 of 03.05.2023	Finalization of the Customs Case CIB/2016/00108	- Release/Disposal of Seized Vehicles. - Rs. 00 million	The inquiry commenced on 2024.05.21.

Activities	Key Performance Indicators	Expected Output/Outcome Rs. Million	Achievement as at 2024.12.31
C. Customs Cases into the Imports of 25 Container Consignments of Turmeric			
01. Follow up with the Central Disposal Directorate(CDU) to dispose the 15 Container Consignments of Turmeric through a Special Tender Sale at Sri Lanka Customs for the purpose of Oil Extraction and Export, or Destroy.	No. of Container Consignments of Turmeric Re-Exported and No. of Empty Containers released to the Shipping Agents	• Re-export of Seized Consignments of Turmeric. • Rs. 50 million	Sold 15 container consignments. Re-exported 08 container consignments.
02. Follow up with the Importers to Re-Export the 10 Container Consignments of Turmeric.			Recovered Rs. 51 Millions as sales proceeds.
D. Customs Cases into the 35 Container Consignments			
01. Follow up with the Central Disposal Directorate (CDU) to expedite the disposal of 04 Container Consignments, subject to the time taken by the CDU to dispose.	No. of Containers referred to CDU, No of Container Consignments Disposed/Destroyed, and No. of Empty Containers released to the Shipping Agents	• Disposal/Destroying of Seized Consignments. • Releasing of Containers. • Rs. 25 million	
•Used auto parts 1			Referred to CDU.
•Raisin 1			Referred to CDU.
•Codeless phone 1			Referred to CDU.
•Horse gram 1			Referred to CDU.
02. Follow up with the 04 Container Consignments of which Inquiries are Finalized, to release the Containers, subject to the litigation privilege of the Consignee/s			
•Wheat Flour 1			Referred to CDU.
•Tea 1			Referred to CDU.
•Air freshener detergent 2			Pending release.
03. Follow up with the 13 Container Consignments of which Investigations/Inquiries are Not Finalized, to release the Containers, subject to the litigation privilege of the Consignee/s			
•Black Pepper 4			Re-exported on 05.09.2024
•Aluminum scrap 2			Inquiry finalized. Pending disposal.
•Brand new auto parts 1			Pending Investigations
•Beauty products 1			Pending Investigations
•Laminated windscreen 1			Pending Investigations
•Ethanol 1			Goods disposed. Pending Investigations
•Concrete nails 1			Pending Investigations
•PE tarpaulin 1			Pending Investigations
•Used auto parts 1			Pending Investigations
04. Follow up with the pending cases related to 10 container consignments of "Molasses" and finalize, subject to the litigation privilege of the consignee/s			Released the 10 container consignments of "Molasses"
05. Vide Customs Investigation Number CIB/INV/2019/00230, transfer the responsibility of releasing 04 Container Consignments of "Palm Oil", to the Preventive Directorate			

Activities	Key Performance Indicators	Expected Output/Outcome Rs. Million	Achievement as at 2024.12.31
E.Customs Cases into the 05 Vehicles which have been detained and lying at the SLPA premises.			
01. Follow up with the pending cases related to 05 Vehicles of which investigations are over, and finalize, subject to the litigation privilege of the Consignee/s.	No. of cases finalized	• Disposal/Releasing of Seized Vehicles. • Rs. 10 million	• 05 vehicles were released. (No recoveries)
			• 01- Pending Investigations
F.Customs Cases into the 83 Vehicles which have been detained and lying at the SALT Yard premises.			
01. Follow up with the pending cases related to 83 Vehicles.	No. of cases finalized	• Disposal/Releasing of Seized Vehicles. • Rs. 50 million	2 vehicles released
01 A. Pending court cases including M/s. Vehicle Lanka & M/s. Delta Trading - 44			
01 B. Pending due to the instructions received from DTIP - 30			
01 C. File not traceable - 01			
01 D. Pending Investigation - 03			
01 E. Pending Inquiry - 02			
01 F. Referred to CDU - 01			
01 G. Disposed, but returned - 02			
G.Customs Cases into the 03 Vehicles which have been detained and lying at the HIPG			
01. Follow up with the pending case related to 01 Vehicles of which investigations are not over, and finalize, subject to the litigation privilege of the Consignee/s.	No. of cases finalized	• Disposal/Releasing of Seized Vehicles. • Rs. 05 million	• 03 vehicles were released. Recovered Rs.12,628,260.00
02. Pending disposal - 02	No. of cases finalized		
H.Customs Cases into the 01 Vehicle which have been detained and lying at the Customs HQ			
01. Follow up with the pending cases related to 01 Vehicle of which investigations are over, and finalize, subject to the litigation privilege of the Consignee/s.	No. of cases finalized	• Disposal/Releasing of Seized Vehicles. • Rs. 01 million	•The inquiry order will be delivered after the valuation report is received.
I.Customs Cases into the 18 LCLs lying at the SLPA Premises			
01. Follow up with the pending cases related to 02 LCLs of which investigations are over, and finalize, subject to the litigation privilege of the Consignee/s	No. of Cases Finalized	• Disposal/Destroying of Seized Consignments. • Rs. 25 million	No cases were finalized
02. Follow up with the cases related to 02 LCLs of which inquiries are over, and finalize the disposal/destroying			
03. Follow up with the cases related to 02 LCL of which investigation is not over, and finalize, subject to the litigation privilege of the Consignee/s			

Activities	Key Performance Indicators	Expected Output/Outcome Rs. Million	Achievement as at 2024.12.31
04. Follow up with the cases related to 05 LCLs of which investigations are not over and Goods cannot be traced, and finalize, subject to the litigation privilege of the Consignee/s			
05. Follow up with the cases related to 05 LCLs of which Case Files cannot be traced, and finalize, subject to the litigation privilege of the Consignee/s			
06. Follow up on the cases related to the 02 LCLs for which the inquiries are over but not released due to the demurrage being too high.			
J. Facilitate Customs Investigation of other directorate in means of maintain of the Central Case Registration system	Reliable, effective Central Case Registration System		
1. Registration of cases of CIB in eCCR System and issuance of eCCR number.		• A knowledgebase of Customs Investigations, including Recoveries.	• Total no. of cases initiated - 3596 • Total no. of cases finalized - 1937
2. Attend the amendments of eCCR case registration when required.			
3. Enter the final report of CIB cases into the eCCR system			
4. Verification of final report of all branches.			
5. Finalization of the status of the cases in the eCCR System.			
6. Permit access to the eCCR System and grant authorization for the data input for properly approved persons of other directorates.			
7. Identify the required improvements for eCCR System			
8. Notify the ICT Division on required improvements on the eCCR System			
9. Update the eCCR system			

Goal : Transformation of the organization to achieve excellence

Objectives : Develop the human capital

Strategy : Developing an organizational framework for training and mentorship.

Activities	Key Performance Indicators	Expected Output/Outcome Rs. Million	Achievement as at 2024.12.31
A. Provide trainings on, * Detections * Investigations * Prosecution * Post Clearance Audit Investigations	• Increased Productivity, Quality of Work, Collaboration • Attainment of Revenue (Forfeiture/Penalty/Sales Proceeds) Target * Finalization of Outstanding Cases	Customs Investigations are being conducted in a Timely and Transparent manner in order to Enforce Revenue and Social Protection Laws of the State while Facilitating the Trade	Trainings were conducted by senior officers attached to CIB
B. Restore the required carder			Actual carder of ASCC at year end is 14.

Goal : Transformation of the organization to achieve excellence

Objectives : Ensure dynamic organizational development and optimization of resources

Strategy : Optimize resource allocation by implementing a scientific resource management strategy.

Activities	Key Performance Indicators	Expected Output/Outcome Rs. Million	Achievement as at 2024.12.31
A. Replace the Old Vehicle (Van) attached to the CIB			Not done.
B. Maintain the Armory and CIB Vault.	Storing and releasing Arms, Ammunitions and Valuables, as required.	• A secure location to store the Department's Arms and Ammunition, and Valuables to release when required.	
B1. Secure the Arms, Ammunitions and other Valuables, including Gold, Silver and Currency.			Continuous process carried out
C. Maintaining the Record Room and the records	Access to the previous case records of CIB.	• To Archive the CIB Case Files of Finalized Customs Investigations, and retrieve them when required.	Continuous process carried out
D. Attend with eCCR modifications through the ICT	A robust system for registration of Customs Cases	• A knowledgebase of Customs Investigations, including Recoveries.	Continuous process carried out
D1. Appointing a committee to re-visit the e-CCR application including officers from ICT & CIB			
E. Acquire a Strong Room for the storage of forfeited goods	A place to secure detained and forfeited goods, until they are disposed/released.	• Places dedicated to detain Suspects, and goods.	SR was not acquired
F. Re-arrange the Holding Cell.	A Holding Cell good enough to detain Suspects.		Holding cell is available to be utilized.

8.1.4 CENTRAL INTELLIGENCE DIRECTORATE

1: Information received and distributed

No. of information received through the PIRD	77
From other sources (fax, letters, News) - Personal	2
No. of intelligence disseminated to other branches for action.	70

2: No. of Intelligence Alerts Received Through RILO/WCO

RILO/ WCO CEN Alerts	88
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3: No. of previous offence details disseminated to other branches

Number of POD records	752
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4: No. of CHA & VAT Registrations

Custom House Agent permit renewal	5,914
SLPA wharf license (A Pass)	0

5: CSI Operation³

No. of containers scanned	446
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6: nCEN Database

No. cases validated into the database	2,292
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7: Liaisons with Local & Foreign Investigation and Intelligence Agencies

Agency	No. of requests sent	No. of replies received
DRI	2	1
RILO	3	3

8: Performance in Law Enforcement

No. of cases Registered in the eCCR	19
Total Recoveries collected (Rs.)	77,782,916

9 : Containers Detained

	A. Current year (2024)	B. Previous year (2023)	B. Past years (2022 and before)
Balance at the beginning of the period	0	3	23
No. of containers detained during the period	11	N/A	N/A
No. of containers released during the period	3	1	3
Balance at the end of the period	8	2	20

10 : BRAC Operations

No. of known targets in operation	1,061
No. of unknown target profiles in operation	1
No. of known targets detected during the period	1,078
No. of unknown targets detected during the period	25
Number of targets informed to parent agency	1,102

8.1.5 LEGAL AFFAIRS DIRECTORATE

The Legal Affairs Directorate is the main legal advisor of the Department and it is responsible for the administration and supervision of the prosecution of Court cases and correspondence with the Attorney General's Department. The main objectives of this Directorate are providing legal advices on all matters related to the Customs Department, attend all litigation matters ensuring the department is functioning effectively and efficiently within the framework of the law.

This Directorate is headed by a Director who is assisted by one Senior Deputy Director, two Deputy Directors, two Deputy Superintendents, five Assistant Superintendents, two Inspectors and one Guard.

Main Functions

- Maintenance of the records
- Advise DGC & other Branches on legal matters
- Coordination with the Attorney General's Department
- Accompany DGC & other branch officers to Courts when necessary.

Supreme Court & Court of Appeal Applications

Number of Cases Registered in 2024	56
Supreme Court Applications	09
Court of Appeal Applications	37
District Court Applications	01
High Court Applications	01
Magistrate Court Applications	09

Pending cases as at 31.12.2024	260
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Finalized Applications in the year 2024	08
Supreme Court Applications	03
Court of Appeal Applications	05

Other Legal Matters

Number of Internal Legal Opinion Provided	39
Number of International Agreements Assisted	00
Number of Domestic Agreements Assisted	04
Number of Legal Opinion Sought from the Attorney General's Department	09
Number of Legal Opinions obtained from the Attorney General's Department	02
Number of High Court/District Court/ Magistrate Court Applications Assisted	10
Number of Consultations Attended with the Attorney General's Department	53

Challenges

- Reluctance of law qualified officers to serve the Legal Affairs Directorate
- Limited number of expert staff allocated and haphazard transfers
- Increasing number of complex legal issues within the Department
- Frivolous issues diverted to the Legal Affairs for opinions
- Lack of resources allocated (i.e. online access to legal database, robust infrastructure)
- Increasing number of pending applications in the Appellate Courts
- Negligence in appointing a liaison officer from every Directorate to meet the demands of the AG's Department
- Sudden requests made by the AG's Department and difficulty in accommodating the same due to lack of prompt response from other Directorates

8.1.6 RISK MANAGEMENT DIRECTORATE

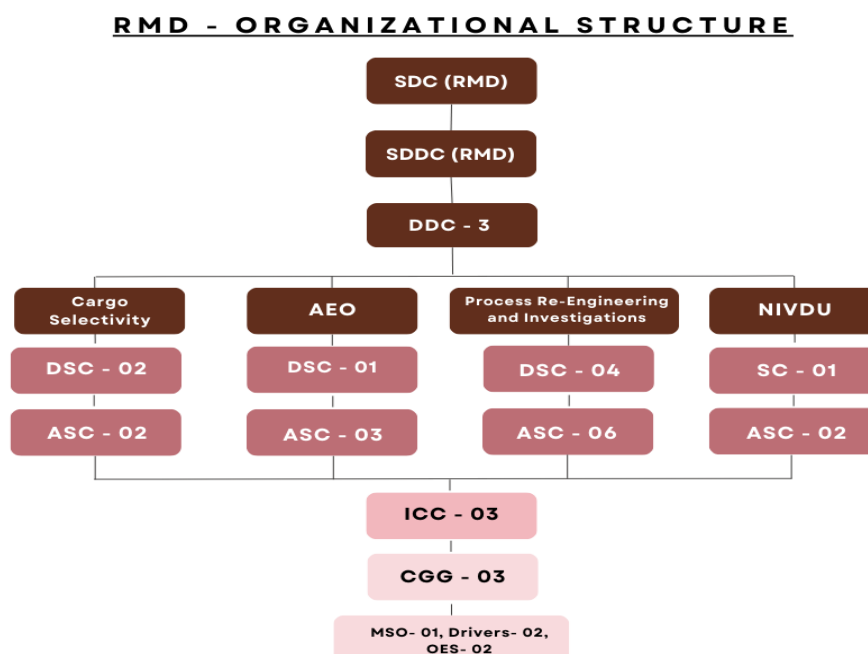
In accordance with the SAFE Framework of Standards established by the World Customs Organisation, Sri Lanka Customs inaugurated the Risk Management Unit. This initiative aimed to enhance the Department's capabilities in effective risk management in Customs context. Consequently, in 2021, the Unit underwent a transformation, elevating its status to that of a Directorate, known as the Risk Management Directorate.

The Risk Management Directorate is dedicated to implement procedures grounded in risk management principles within Sri Lanka Customs, striking a balance between enforcement and facilitation. To harness the potential benefits of risk management as a contemporary customs tool, the Directorate comprises trained officers well-versed in risk management principles and international best practices adopted by customs authorities worldwide.

Currently, the Risk Management Directorate is actively engaged in mitigating risks to achieve departmental objectives by enhancing systems, processes, and procedures. As such, the primary functions overseen by the Directorate can be outlined as follows.

- 1) Risk Based Cargo Selectivity and Risk Management
- 2) Authorised Economic Operators Program
- 3) Process Re-engineering & Investigations
- 4) National Import Valuation Database Unit

The Operations and Administrations of Risk Management Directorate are carried out as per the following Organizational Chart.



1. Risk Based Cargo Selectivity

The risk-based cargo selectivity process of Sri Lanka Customs is conducted automatically by the selectivity module of the ASYCUDA system, based on predetermined risk criteria and profiles that have been developed and integrated into the system in accordance with the directives outlined in the Risk Management Standard Operating Procedure (SOP), serving as the governing document. Within the selectivity team, a group of analysts continuously analyses import data to identify risk areas and establish corresponding risk profiles. Continuous improvement of this process is overseen by the Selectivity team of the Risk Management Directorate (RMD), through periodic and real-time analysis under the strict supervision of the Risk Management Committee (RMC). Upon approval, these risk profiles are subsequently incorporated into the selectivity criteria, enabling the system to target high-risk consignments efficiently through the ASYCUDA system.

Achievements of Cargo Selectivity in 2024

- a. Minimize the number of containers referred for intrusive examination
- b. The Project of development of Automated Risk Management System (ARMS) was divided into two phases and the tender procedure for the development of the ARMS Phase 1 has been completed and the project is awarded for the successful bidder.
- c. Continues further developments of existing cargo selectivity criteria and risk profiles for advancement of risk-based cargo selectivity process.
- d. Effective usage of container examination yard capacity and the X-ray scanning by managing the container selectivity in the ASYCUDA system.
- e. Effective analysis of Trader Relationship Mapping system in order to targeting fraudulent traders as a risk indicator.
- f. Implementation of selectivity criteria for efficient and effective container management by introducing Out Panel facility for consignments that require approvals of other government agencies.
- g. Implementation of valuation referring criteria for bonded cargo.
- h. Implementation of user friendly and descriptive feedback control interface to the Inspection Act of the ASYCUDA system.
- i. Capacity building of the officers in the Risk Management Directorate.

2. Authorised Economic Operators (AEO) Programme

When the WTO Trade Facilitation Agreement (TFA) came into force on the 22nd of February, 2017, Sri Lanka had numerous obligations to fulfil in order to meet the standards the TFA prescribes to improve the transparency and predictability of trading across borders. The launching of an Authorized Economic Operator (AEO) programme is a primary requirement for fulfilling these obligations and the AEO implementation team was set up for this purpose. The concept of AEO aims to facilitate the legitimate importers and exporters who have displayed a high level of supply chain security, financial stability and continued conformity with Customs laws. The parties can benefit by receiving facilities such as reduced inspections, prioritized clearance, exemption from routine valuation referrals etc.

Achievements of Authorised Economic Operator (AEO) Programme in 2024

- a. Departmental Order for that delineates the structure, operation and governance Authorized Economic Operator program was prepared, reviewed and published under the number DOPL 1530A.
- b. The application process of AEO was reviewed and revised in order to ensure more efficient and effective validation.
- c. Authorized Economic Operator Tier 01 status was awarded for 31 companies.
- d. Awareness sessions were conducted to Customs officers to disseminate the knowledge and experience including internal trainings on AEO validation for the officers who were actively engaged in AEO program.
- e. Awareness sessions were conducted for other stake holders.

3. Process Re-Engineering and Investigation

As per the outcome of risk assessments carried-out, the Process Re-engineering team carries out a thorough analysis with process mapping of the existing processes to identify any lapses and loopholes in the process. Identified issues in the existing systems and recommendations to solve such issues, are reported for the attention of the senior management through the RMC chaired by the DGC. Upon the approval and recommendations of the senior management, implementation is closely monitored continuously by RMD to identify any bottlenecks and associated issues which will be useful for bringing about further improvements.

Achievements of process Re-Engineering in 2024

- Import consignment clearing procedure involves approvals of various government agencies. As per the existed procedure all such containers were referred to examination yards. As a measure to effectively address the issue of container congestion later this year, out panel facility was introduced for the import FCL consignments that require various approvals from different government agencies except Sri Lanka Customs. Customs process pertaining to that was successfully engineered and implemented and it turned out to be very effective tool to manage the container congestion and expedite cargo clearance.
- As a measure to effectively address the issue of container congestion later this year and considering the nature and the difficulties of examining the float glass at the examination yards with limited space and facilities, out panel facility was granted to a list of importers with low risk has been identified who import float glass.

Investigations

A dedicated team consists of experienced investigating officers, detects and investigates various frauds with the intention of identifying risk areas and lapses in the existing Customs processes. The main objective of such investigations is to identify various risk areas and use them to assist the selectivity and re-engineering processes in achieving departmental risk management objectives. A summary of the investigations carried out in 2024 is illustrated in below table.

Achievements of investigations in 2024

1	Total no. of cases initiated	108
2	Total no. of order conveyed cases out of cases initiated (finalized+ with disposal goods+ pending payment+ released with bank guarantees)	73
3	Total no. of cases with recovery out of cases initiated	66
4	Total no. of NFA cases out of cases initiated	7
5	Total no. of investigating cases out of cases initiated	35
6	Success Rate (Cases with recoveries/Total Number of orders conveyed cases * 100)	90.41 %
7	Total Penalty + AE + Sales Proceeds and forfeitures out of cases initiated (Rs.)	368,945,211
8	Average Recovery per success case (Rs.)	5,590,079
9	Total recovery amount paid so far out of cases initiated (Rs.)	368,945,211
10	Total no. of Pending Cases at the beginning of the year	154
11	Total no. of finalized cases out of cases which were pending at the beginning of the year	53
12	Total no. of cases under investigation out of cases pending at the beginning of the year	101
13	Total Penalty + AE + Sales Proceeds and forfeitures out of cases pending at the beginning of the year (Rs.)	43,817,113

4. Maintenance of National Import Valuation Database Unit (NIVDU) Web Portal and Database

The National Import Valuation Database Unit was taken under the purview of the Risk Management Directorate in 2023 in the purpose of accelerating the developments and expansions of the Database for the purpose of risk management. Various operational tools have been developed other than the reference values of import goods which facilitate the officers in concern and the access to the Valuation database has been given to officers of the valuation Directorate and other officers concerned. The database is further used as the foundation for the development of an Automated Risk Management System.

Achievements of Valuation Database

1. 2831 of transactional values were updated
2. Transfer of NIVDU Portal to Risk Management System Web Portal
3. 55 NIVDU User Accounts were granted

Development of an Automated Risk Management System for SL Customs

The implementation of an Automated Risk Management System (ARMS) stands as a critical imperative within the risk management framework of Sri Lanka. The pressing need for acquiring an ARMS was communicated to the top management, including the Ministry of Finance. However, due to the prohibitive costs associated with off-the-shelf risk management solutions, the decision to procure such a system was deferred. Nonetheless, recognizing the importance of this initiative, internal efforts towards the development of an adapted Risk Management System have been initiated by the Risk Management Directorate (RMD). A prototype of the ARMS has been successfully developed, marking the initial phase of this endeavour. To elevate it into an advanced and fully functional system, skilled software developers will be engaged. To facilitate this development, the government has earmarked a budget allocation of 100 million LKR for the fiscal year 2024.

On 15.08.2024, the total project was divided in to two phases Procurement of ARMS Phase 1 was carried out during 24.09.2024 – 30.12.2024. In the meantime, Tender procedure for the development of the ARMS Phase-I has been completed and the project is awarded for the successful bidder. 58 million out of 100 million LKR which is allocated for 2024 is secured as a special deposit. Procurement process of ARMS Phase 1 has been completed and development process is ongoing.

Performance as per the Action Plan 2024

Main Area	Tasks	Action to be taken	Key Performance Indicators	Status	
				Projected	Completed
Risk Based Cargo Selectivity and Risk Management					
1. Enhancing and monitoring effectiveness of Risk Management process in Sri Lanka Customs	1.Coordination with RMC	1. Preparation of risk analysis reports for RMC	Number of reports submitted to RMC	N/A	50 reports
		2. Preparation of reports to RMC based on trader Requests	Number of reports submitted to RMC	N/A	21 reports (submitted to SDC – RMD)
		3. Convening RMC Meetings	Number of meetings Convened	12 per year	Convened 12 meetings
		4. Attending RMC Meetings	Number of meetings Attended	12 per year	Attended 12 meetings
		5. Preparation and dissemination of RMC meeting minutes	Number of meetings minutes prepared	12 per year	Minutes of 12 meetings were disseminated
	2.Coordination with Risk Reporting Officers from each Directorate (RROs)	1. Conduct training and awareness sessions for RROs	Number of trainings conducted	N/A	Could not complete during the year due to lack of officers, lack of time and RROs changing as a result of transfers.
		2. Discussions with Risk reporting officers	Number of meetings conducted	N/A	
		3. Identify the Risks, problems, and way out in the existing processes	Number of problems Addressed	N/A	
	3. Coordination with Other Regulatory Authorities and other border agencies	1. Discussions with ORA and other border agencies	Number of meetings Conducted	N/A	09 Meetings
		2. Preparation of relevant MOU/ documents/ instructions	Number of documents Prepared	N/A	09 correspondence
		3. Identify the Risks, problems and way out in the existing processes	Number of problems Addressed	N/A	06 Bottlenecks were identified and rectified
	4. Monitoring for effective Risk Management process	1.Discuss with Officers in RMD, RRO and RMC	Number of meetings Conducted	N/A	34 meetings
		2.Review the risk register	Number of documents Prepared	N/A	02 documents
		3. Upgrade the Risk Register and get approval from RMC	Number of upgrades done in the risk register	N/A	Could not complete during the year due to lack of officers and lack of time

Main Area	Tasks	Action to be taken	Key Performance Indicators	Status	
				Projected	Completed
Risk Based Cargo Selectivity and Risk Management					
2. Implementation of effective Cargo Selectivity Process	1. Minimise release of fraudulent consignments without examination and Increase the release of low-risk consignments subjected to non-intrusive examination	1. Review present selectivity Rules/ Lists	Number of reviews meetings held	N/A	221 review meetings
		2. Assess the feasibility of selectivity rule changes	Number of reviews on selectivity rules	N/A	64 reviews
		3. Assess the feasibility of selectivity list changes	Number of reviews on selectivity lists	N/A	267 reviews
		4. Run simulations on selectivity rule changes	Number of simulations run on rule changes	N/A	224 simulations
		5. Run simulations on selectivity list changes	Number of simulations run on list changes	N/A	567 simulations
		6. Make amendments to the selectivity rule	Number of rules amendments done	N/A	37 amendments (30 Rules)
		7. Make amendments to the selectivity Lists	Number of lists amendments done	N/A	148 amendments (126 Lists)
	2.Training and awareness on Cargo selectivity	1. Conduct internal trainings on selectivity	Number of trainings sessions done	N/A	20 trainings
		2. Conduct awareness sessions and discussions	Number of awareness sessions and discussions	N/A	07 awareness sessions
	3. Monitor risk-based cargo selectivity	1.Development of risk reporting dashboard	Risk reporting dashboard being implemented	Complete by 30.06.2024	Completed
		2. Prepare daily/ monthly summary reports	Number of daily/ monthly reports prepared	N/A	125 reports
		3. Analyse the summary Reports	Number of analyses of summary reports	N/A	80 analyses
		4. Discussions on reports Prepared	Number of meetings held on reports prepared	N/A	45 meetings
		5.Carry out of any other analysis and discussions upon the requirements	Number of analysis and Discussions	N/A	32 analyses

Main Area	Tasks	Action to be taken	Key Performance Indicators	Status	
				Projected	Completed
Risk Based Cargo Selectivity and Risk Management					
	4.Development and make available an Automated Risk Management System (ARMS)	1. Development of complete document on system specifications	The system specification document being completed	Complete by 31.03.2024	Completed
		2. complete the development of prototype of ARMS	The prototype being completed	Complete by 31.03.2024	Completed
		3. Find additional financial assistance to further develop the ARMS	Number of attempts taken	31.03.2024	05 attempts 2024 allocation transferred to a special deposit for ARMS Phase 1 and the first payment will be made by 31.01.2025
		4. Find the suitable system developer/mechanism to develop ARMS	The developer being developed	Complete by 31.12.2024	Project divided into two phases on 15.08.2024. Tender procedure for the development of ARMS Phase 1 has been completed and the project is awarded for the successful bidder. Contact signing pending and preliminary work ongoing.
		5. Finalize the ARMS development	The ARMS being finalised		
		6. Testing and simulation of ARMS	Number of simulations done/ Cusdecs tested	N/A	To be done with the implementation of ARMS.
		7. Implementation and evaluation of ARMS	The ARMS being Implemented		
		8. Review and revise the functionality of ARMS	Number of reviews and discussions done		
	5. Coordinate with UNCTAD and ICT directorate on cargo selectivity of the ASYHUB project	1. Contact with ICT/UNCTAD and obtain specifications of functionality of proposed ASYHUB project	Number of meetings held /communications done	N/A	08
		2. Discussion with ICT/UNCTAD on proposed ASYHUB project in relation to the Cargo selectivity	Number of meetings held /communications done	N/A	08
		3. Planning of new selectivity procedure in ASYHUB	Number of meetings held /communications done	N/A	08
		4.Implementation of selectivity in ASYHUB	The ASYHUB selectivity being implemented		Awaiting implementation of ASYHUB by ICT to progress

Main Area	Tasks	Action to be taken	Key Performance Indicators	Status	
				Projected	Completed
Authorized Economic Operator (AEO) Program					
3. Enhance Compliant Economic Operator (CEO) and Authorized Economic Operator (AEO) Programme	1.Coordination with AEO Committee	1. Convene AEO committee Meetings	Number of meetings Convened	N/A	06 meetings
		2. Attending the AEO committee meetings	Number of meetings attended	N/A	06 meetings
		3.Preparation of AEO Committee meeting minutes	Number of meetings minutes prepared	N/A	06 meetings
	2. Awareness raising on AEO Programme	1. Conduct awareness raising sessions - for Customs staff on Screening and Validation of applications	Number of awareness raising sessions	N/A	12 sessions
		2. Conduct awareness raising sessions for Economic Operators	Number of awareness raising sessions	N/A	01 session assisted by USAID
	3. Finalizing submitted Applications	1. Validation of application submitted	Number of Applications Validated	20.03.2024	70 applications
		2. Awarding the AEO (Tier 1) status to entities	Number of Entities awarded	31.03.2024	31 entities (awarded on 30.07.2024)
	4. Receiving and processing of new applications	1.Recieving of new Applications	Number of Applications Received	N/A	108 applications
		2.Processing of new Applications	Number of Applications Processed	N/A	108 applications
		3.Awarding the AEO (Tier 01) status to traders	Number of Entities Awarded	N/A	31 entities
	5.Strengthening AEO validator pool	1.Recognizing officers as AEO validators	Number of officers recognized	29.02.2024	14 officers
		1. Conduct training programmes for validators	Number of trainings conducted		02 trainings conducted in March 2024
National Import Valuation Data Base					
4. Development and Upgrade the National Import Valuation Database (NIVDB)	1.Upgrading and Integration of NIVDB to RMS	1. Complete the integration of NIVDB with prototype of ARMS	The NIVDB being integrated with ARMS prototype	31.03.2024	Completed
	2.Maintenance of NIVD Web Portal and database	1. Adding transactional values to the valuation database	Number of references values added	N/A	2831 values
		2. Adding non-transactional values to the valuation database	Number of references values added	N/A	00 (Lack of staff)
		3. Further development of the HS Guides for the NIVDB	Number of HS codes Added	N/A	00 (Lack of staff)
		4. Enhance the features available to the users	Number developments Done	N/A	08 developments
		5. Expand the usage of NIVDB	Number of user accounts Granted	N/A	55 user accounts

Main Area	Tasks	Action to be taken	Key Performance Indicators	Status	
				Projected	Completed
Process Re-engineering and Investigation					
5. Process Re-engineering and Investigation	1. Re-engineering the existing processes which has the risk and problems in order to mitigate the weaknesses in the existing Custom processes.	1. conduct discussions with Operational units.	Number of discussions done	N/A	15 discussions
		2. Map the existing process	Number of processes Mapped	N/A	02 processes (Out panel and OGA Out panel)
		3. Identify the weaknesses and way-out	Number of processes identified to be re-engineered	N/A	07 processes
		4. finalize the re-engineered process	Number of processes Finalised	N/A	02 processes
		5. Preparation of Guidelines For the re-engineered Process	Number of guidelines prepared	N/A	02 guidelines
		6. Implementation of re- engineered process	Number of re-engineered processes implemented	N/A	02 processes
	2. Investigate into Risk imports & exports to verify the effectiveness of risk profiles and processes	1. Detention of containers and conduct investigations	Number of Cases Registered	N/A	108 cases
		2.Report the examination outcome of the detained containers for Selectivity	Number of containers detained, and outcome reported	N/A	133 containers
		3. Recover the due chargers from the investigations	Amount of A/E, penalties and forfeitures recovered from investigations	N/A	Penalties – 359,022,346 LKR A/E – 9,922,865 LKR
		4.Finalysing the cases initiated	Number of Cases finalized	N/A	71 cases
	3. Conclude pending cases	1. Complete the investigations of pending cases	Number of pending cases Concluded	N/A	16 cases
	4. Release of detained containers	1. Release of long held detained Containers and finalising the cases	Number of containers Released	31.12.2024	04 containers
	5. Update nCEN and eCCR	1. Update nCEN,eCCR and fraud codes of finalized cases	Number of cases updated in the nCEN, eCCR and fraud codes	N/A	71 cases
	6. Prepare reward distribution files	1.Prepare reward distribution files	Number of rewards distribution files prepared	N/A	08 reward distribution lists
Innovative Actions Introduced					
	1. Development of Consignment status App	1 Preparation of Interface	Interface being prepared	N/A	Completed
		2. Find the Funds	Allocation of fund	N/A	Completed
		3. Introduction of App to mobile service	App being Introduced	N/A	To be completed by May 2025
		4. Promotion of App 5. Monitoring and revising the app		N/A	Promotions, monitoring and revisions will be done with ARMS Phase 1
	2. Introduction of Revenue dashboard	1. Introduction of Revenue dashboard	Dashboard being implemented	N/A	Completed
	3. Introduction of Risk dashboard	1. Introduction of Risk dashboard	Dashboard being implemented	N/A	Completed
	4. Modification of Inspection act of ASYCUDA	1. Develop through ICT	New fraud code entry system being implemented	N/A	A new fraud code system has been developed with the help of ICT and is currently in the testing phase
	5.Automated risk-based selection of consignments for enforcement	1. Implemented	Implemented	N/A	Completed

8.1.7 CENTRAL DISPOSAL DIRECTORATE

The Central Disposal Directorate (CDD) was established in 2019 as a new directorate in the enforcement cluster to centralize all the disposal of the forfeited/ abandoned goods by coordinating with the relevant internal & external authorities.

Vision

Secure and prosperous nation through strong borders

To be the best, dynamic & effective service provider by collecting revenue and enforcing the social protection law of the state while facilitating the disposal process of forfeited/ abandoned goods in Sri Lanka Customs.

Mission

Providing world-class Customs service that safeguards revenue, protects society, and promotes the seamless flow of trade and travel, underpinned by integrity and professionalism.

The Central Disposal Directorate is dedicated to

- Centralize and facilitate all the disposal process of Sri Lanka Customs
- Collect revenue through tender sales
- Conserve the socio-economic aspects while disposing the goods.
- Enforce the disposal laws while enabling the stakeholders to attain a good service

Major Functions of Central Disposal Directorate

- Conducting Tender Sales
- Destruction of the un-saleable goods
- Linking of motor vehicles to register them in RMV e Facilitation of tenders/auctions conducted by SLPA under the provisions of SLPA act

Laws & Regulations

1. Sec. 16 of the Customs Ordinance - Definition of time of an importation and of exportation.
2. Sec. 105 (2) of the Customs Ordinance - Director General required detaining goods for freight.
3. Sec. 109 of the Customs Ordinance - Power to sell goods not cleared in thirty days.
4. Sec. 154 of the Customs Ordinance - Seized goods, if unclaimed for a month, to be condemned and dealt with accordingly.
5. Sec. 162 of the Customs Ordinance - Vessels and goods seized and condemned may be disposed of as the Director General & c. shall direct.
6. Public Finance Circular No. 06/2016
7. Intellectual Property Act No. 36 of 2003
8. Import & Export Control Act No. I of 1969
9. Sri Lanka Ports Authority Act No. 51 of 1979 (Sec.39/39 6)/84/(84(2)/84(3))
10. Motor Traffic Act No. 31 of 1979
11. Sri Lanka Standard Institute Act No. 06 of 1984
12. Food Act No. 26 of 1980
13. Value Added Tax Act No. 14 of 2002
14. Port & Airport Development Levy Act No. 18 of 2011
15. National Environmental Act No. 47 of 1980
16. Plant Protection Act No. 35 of 1999
17. Fauna & Flora Ordinance No. 31 of 1942
18. Forest Ordinance No. 08 of 1947
19. Fisheries & Aquatic Resources Act No. 02 of 1996
20. Sri Lanka National Medicines Regulatory Authority Act No. 05 of 2015

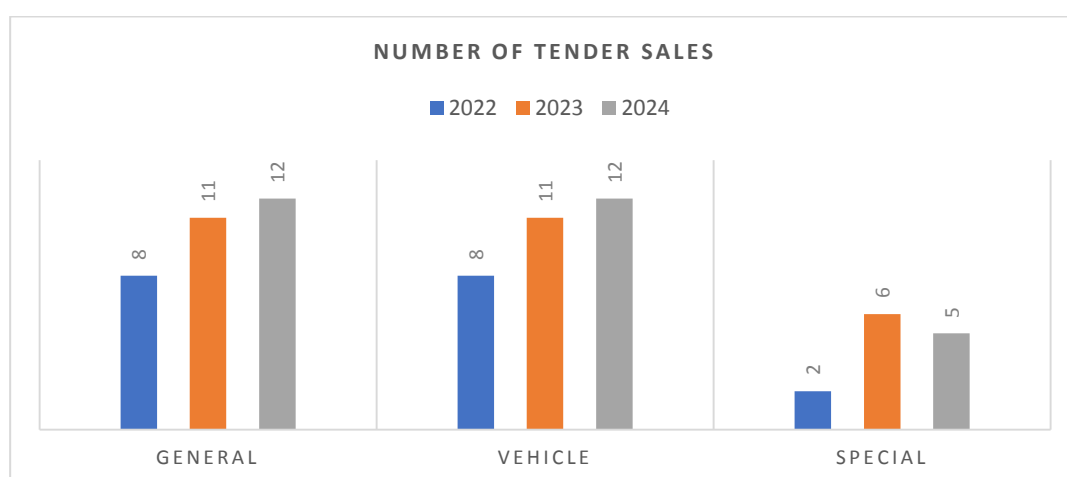
Performance of Central Disposal Directorate in the year 2024

1. Tender Sales

1.1 Number of Tender Sales conducted during 2022, 2023 and 2024

Tender Category	No. of Tender Sales Conducted		
	2022	2023	2024
General	08	11	12
Vehicle	08	11	12
Special	02	06	5
Total	18	28	29

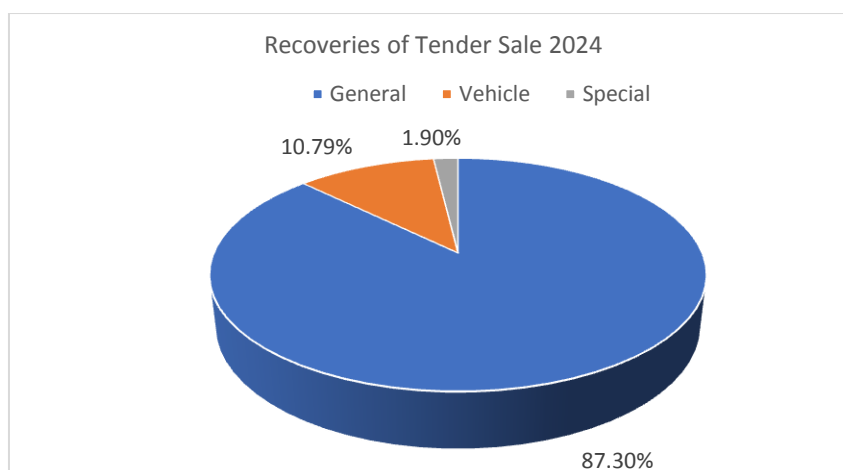
In 2024, CDD conducted a total of 29 tender sales, comprising 12 General Tenders, 12 Vehicle Tenders, and 5 Special Tenders. Reviewing the annual tender sales, CDD recorded 18 in 2022, followed by 28 in 2023. Furthermore, in 2024, CDD has maintained a figure of 29, above the average annual tender sales of 24.



The above figure depicts the comparison between number of tender sales conducted during years 2022, 2023 and 2024.

Recoveries obtained from Tender Sales in 2024

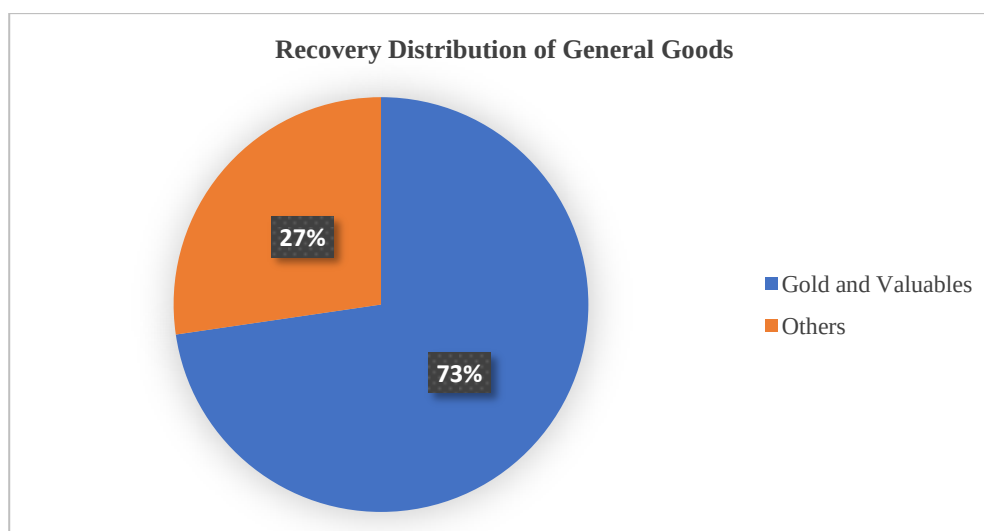
Type	Recovery earned (Rs)	Percentage (%)
General	2,167,350,986.67	87.30
Vehicle	267,948,290.57	10.79
Special	47,299,555.80	1.9
Total	2,482,598,833.04	100



The total recoveries collected from the Tender Sales conducted during the year 2024 are Rs. 2,482,598,833.04. Meanwhile, the recoveries from general tender sales are Rs. 2,167,350,986.67 from total recoveries which correspond to 87.03% of the total recoveries collected in 2024. The recoveries from special tenders and vehicle tenders are 1.9% and 10.79% respectively.

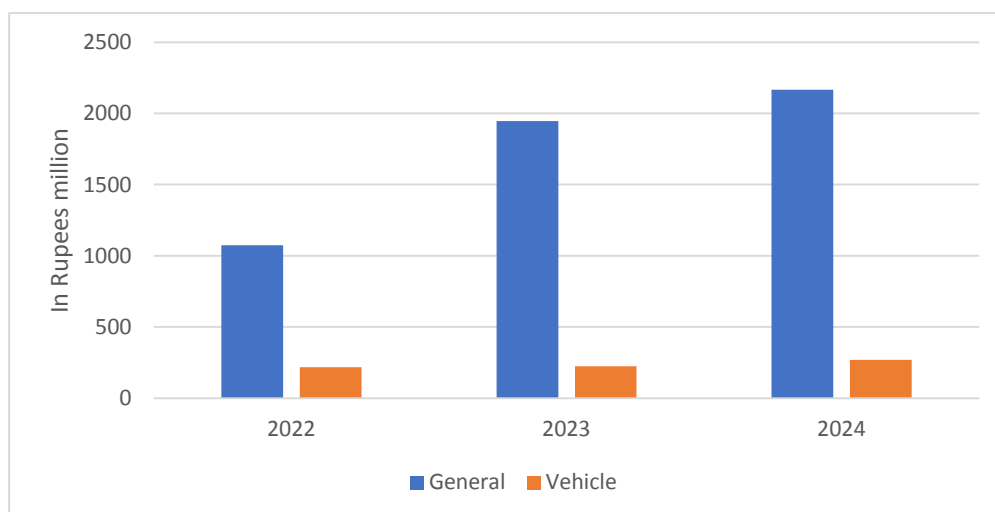
1.2. Recovery distribution of General Goods

General goods are tendered in both Special and General Tender Sales. The major goods contribution in the recoveries of Customs Tender Sale are categorized below.



The most substantial element in the general tender sale is the Gold and Valuables since it contributes 73% of the net recovery of general goods. While all other general items combined shows a percentage of 27%.

1.3 Performance Comparison between the Years 2022, 2023 and 2024



As illustrated in the above figure, the overall recoveries for 2024 have shown an increase compared to the previous two years.

2. Recoveries from Non-refundable deposits

Non-refundable deposits are gathered for the issuance of bid forms to bidders for each item they intend to bid on. The non-refundable deposit policy for tender sales by CDD has been revised effective from 26.05.2020, in the line with DOPL 1450 of CDD and in compliance with Public Circular 06/2016.

Year	Recoveries	No. of bid forms
2022	1,645,800	1,098
2023	4,720,900	3,012
2024	3,291,700	2,161

3. Destruction

The un-saleable goods (Expired goods, the goods which do not comply with the standards of the licensing authorities) may subject to the destruction. CDD will facilitate the destruction of such goods on the request of relevant Directorate/authority.

Destruction requests	Received	Carried out	Pending
Miscellaneous requests	99	25	74
SLPA Requests	29	08	21
Total	128	33	95

CDD has carried out 33 successful destructions in the year 2024, where it is expected to perform 30 destructions for the year as projected in the action plan of CDD for the year 2023. It is a great accomplishment done by CDD. 27.58% of the SLPA requested destructions have been accomplished while only 25.25% of the miscellaneous requests have been completed. The major constrain for the pending destruction is the delay occurred in appointing suitable destruction parties and the selected parties were not willing to co-operate.

Once the destruction parties are selected, they cannot fulfill the CDD requirements by providing the necessary approvals from the relevant authorities for the destruction within reasonable time. Due to such issues the parties are not willing to carry out the destruction.

Such issues could be reduced if any procedures are developed to appoint the destruction parties in an agreement basis for a certain period of time for specified goods.

8.2 REVENUE AND SERVICES CLUSTER

8.2.1 Declarations Directorate

8.2.1.1 Long Room

8.2.1.2 Motor Vehicle Branch

8.2.1.3 “D” Branch

8.2.2 Industries and Services Directorate

8.2.3 Board of Investment Coordination Directorate

8.2.4 Central Cargo Examination Directorate

8.2.5 Exports Directorate

8.2.6 Central Valuation Directorate

8.2.1 DECLARATIONS DIRECTORATE

Introduction

The Declarations Directorate is the place where the Customs Declarations (known as CusDecs) are processed once they are submitted by the respective importers in respect of all sea cargo.

The Declarations Directorate consisting the following units.

1. "D" Branch
2. Long Room
3. Motor Vehicle Unit

Scope of the Directorate

The main scope of the directorate is, providing facilities to process declarations for Import Cargo. To fulfill this scope, the Directorate has specially made the arrangements to ;

- Receive cargo manifests electronically.
- Receive the CusDec through DTI.
- Make payment of duties and other levies against the CusDecs online as well as through banks.
- Provide Fast Track processing facilities for Selected Importers.
- Process the CusDec by dedicated officers.
- Issuing gate passes for removal FCL containers from SLPA, SAGT and CICT terminals.

The Automation of processing has been now fully implemented through:

"**ASYCUDA World**" to facilitate the importers to process the CusDec without delay. All details of the CusDec are now being captured in the "**ASYCUDA System**" at Long Room (2nd Floor) which permits users to lodge their CusDecs directly from their offices using **DTI** facilities.

Objective of the Directorate

- Facilitation of clearance of imported cargo.
- Minimizing the revenue leakages/ foreign exchange losses through commodity classification aspects of the goods and by other means.
- Conducting enforcement activities in terms of Customs Ordinance and related laws through "D" Branch.
- Assessing and collecting the due revenue to the state on imported cargo.
- Facilitating for project cargo clearance by waiving off the levies approved by the Ministry of Finance.
- Facilitating the permit holders to speedy clearance of their vehicles/cargo.
- Facilitating the various Government Departments/other organizations/General Public to clear the goods against provisional CusDecs.
- Duty waivers/exemption and suspension of duty and other taxes as per the state policy are granted.
- Maintaining of effective enforcement of prohibitions and restrictions.

Responsibilities of the Staff of the Declaration Directorate

The long room staff ensure the speedy CusDec processing and clearance of imported cargo without undue delay while collecting the due revenue to the state. These officials are vigilant on the commodities which requires permits and/or/special authorization for inward clearance from other regulatory authorities such as Import and Export Controller, Food and Drugs Inspecting unit of Ministry of Health National Medicines Regulatory Authority, Sri Lanka Standards Institute, Atomic Energy Authority, TRC and also the certificates issued by the exporting country such as Phytosanitary certificate, Fumigation certificate, Spice Board certificate and Load Port Survey report etc.

For the speedy processing of Cusdec, importers are requested to pay special attention to the following aspects.

- The Authorization from the carrier (the ship) to claim clearance of the consignment;
- Full description of the consignment;
- Classification of the goods correctly in the Harmonized System Nomenclature based on which the Customs Imports Tariff based;
- Declaration of the values using the applicable kind of currency, at the applicable party rate (exchange rate);

- Transmission of the payment (foreign exchange) for the consignment through the accepted/ permitted banking channels;
- Attaching the necessary authorization documents, licenses, permits, certificates etc as applicable;
- If all above aspects are in order the officers concerned may process the CusDec for clearance of goods.

As mentioned above this Directorate consists of 03 major Branches/Units.

8.2.1.1 Long Room

Historically "Long Room" was physically a long room in Customs administration and even in this modern day it is seen as a long room. This is a feature common in most Asian colonies of the Great Britain, and some of very old Customs Organizations is Europe for example - Denmark and Netherlands. Customs being primarily a revenue collector government organization, the importance of the long room cannot be under scored. Even though the overall macro level of objective have gradually evolved to encompass social protection obligations, the priority to due revenue has not diminished.

Section 10 of the Customs Ordinance empowers Customs to charge Customs Duties, and other Levies. Section 47 requires consignees of imported goods to make a true and correct declaration of goods received or imported by them and pay all levies (duties etc) payable on such goods.

Customs has facilitated to collect not **only Customs Duties and but also several other taxes and levies, namely;**

Value Added Tax	(VAT)
Port and Airport Development Levy	(PAL)
Special Commodity Levy	(SCL)
Excise (Special Provisions) Duty	(XID)
Cess on behalf of other government institutions	(CESS)
Social Security Contribution Levy	(SSCL)
Luxury Tax	(LXT)
Vehicle Entitlement Levy	(VEL)

CusDec processing officers are divided into 05 units (one unit consists of two Deputy Directors and four Superintendants (Appraisers)). For easiness of monitoring and handling, CusDecs are allocated to each unit for processing as mentioned below.

Unit A	-	Last digit of the CusDec No. 0 - 9
Unit B	-	Last digit of the CusDec No. 1 - 8
Unit C	-	Last digit of the CusDec No. 2 - 7
Unit D	-	Last digit of the CusDec No. 3 - 6
Unit E	-	Last digit of the CusDec No. 4 - 5

Submission of CusDecs

CusDec is an acronym of Customs Declaration. The Importer has to electronically submit the CusDec. Following supportive documents are to be uploaded along with CusDec in PDF form or as scanned documents.

- Bill of Lading
- Delivery Order
- Invoice (manually signed and endorsed by the Bank other than in instances where goods has been imported on NFE basis)
- Packing List
- Any technical information required to clarify the HS
- Documents to prove the country of Origin
- If the goods imported are restricted, necessary licenses/permits such as ICL, SLSI, NMRA, etc.
- Proof for the mode of remittance such as Letter of Credit, Telegraphic transfer etc.
- Any special certificate (DPL, Duty Waiver, Phytosanitary Certificate, Fumigation Certificate, Spice Board Certificate, Load Port Survey Report etc.,).

Section 12, 43 and the Schedule "B" of the Customs Ordinance requires the Customs to enforce the power on all the restrictions and prohibitions in force in terms of other laws & regulations empowered to

the Customs, at the time of importation of the goods. As a result of these very wide provisions, Customs has to enforce vast number of Acts, Enactments and Ordinances currently in force. The first and foremost out of these is "the Import and Export Control Act No. 01 of 1969"

8.2.1.2 Motor Vehicle Unit

The "ASYCUDA World" software now employed in the ACCESS network enables Customs to link with individual banks to check the foreign exchange remitted on importing goods. The imported vehicle details are sent through the links with the Department of Motor Traffic to be registered, thereby preventing registration of vehicles that have not paid duties and other levies collected by Customs Department. The officers make special attention to the following aspects, when CusDecs are processed.

- ICL (Imports Control License) for gift vehicles and over aged vehicles.
- Concessionary and conditional import permits for the Government Servant, Members of Parliament and BOI
- Duty Free Certificates issued by the Ministry of External Affairs to the DPL and NGO
- Provisional CusDecs for the vehicles imported for projects.

While processing the CusDecs for vehicles the officers at the unit should ensure the correctness of the under mentioned facts.

Whether the goods have been properly described as per the

- Certificate of registration
- Inspection Certificate
- Invoice
- Examination report of the Appraiser who examines the vehicle at the yard
- Age of the vehicle if correctly entered as per the invoice
- Country of Origin is correctly declared
- Freight charges are correctly declared
- Options declared tally with the inspection certificate
- Due Permit is granted for the concessionary imports
- Whether the goods fall under the temporarily suspended categories declared by the Controller of Imports & Exports by various Gazette Notifications.

The clearance of the vehicle shall be allowed by the SDDC (MV)

8.2.1.3 "D" Branch

"D" Branch can be considered as the Secretariat of the Directorate. Historically, about 200 years ago, when the Controller General of Customs was appointed, reportedly there had been four (4) clerks working under him, handling four subjects known as the "A" subject, "B" subject, "C" subject, "D" subject and so on. In time to come, "A" subject clerk was reportedly handling "Port Dues" and later it grew up to be the entire section Sri Lanka Ports Authority. The old "D" Branch, which was historically coordinating between the Treasury and the Customs for granting duty waivers and exemptions, receiving cargo manifests etc, still continues to do more or less the same job, and continues to be known by its original name.

"D" Branch has various units to facilitate the imports/general public. Those are

- DRA Unit
- Bank Guarantee Unit
- Duty Waiver Unit
- Bulk Cargo Monitoring Unit
- Carnet Unit
- Manifest Unit
- Investigation Unit
- Motor Vehicle permit screening writing off Unit/headed by SDDC (D)

Some of the important and prominent functions handled by the "D" Branch

- Registering Duty Waivers granted by the Ministry of Finance and facilitate the clearance of those goods on Duty Free Basis.
- Granting Duty exemptions and Concessions as per Revenue protection order approved by the Parliament.
- Granting permit clearance of Diplomatic cargo and Personal Baggage of Diplomatic staff based on the clearance certificate issued by the Ministry of External Affairs.
- Granting Duty free or preferential rates of Duty for the Goods imported under various Trade Agreements.
- Facilitating the clearance of goods consigned to Government Institutions under Deferred Payment Terms in accordance with the instruction of Ministry of Finance and Planning.
- Facilitating the clearance of Goods on Provision Basis where CusDecs cannot be finalized immediately due to various reasons or Re-export of goods after the completion of events for which they are imported.
- Registering and Monitoring Project cargo requiring Re-export, as decided by the Ministry of Finance and Planning.
- Receiving Cargo Manifests and also make amendments to them as submitted by shipping Agents.
- Securing Bank Guarantees/Corporate Guarantees where necessary in respect of provisional CusDecs and other matter as decided by the Director of Customs (Declaration)
- Registering vehicles and Equipment's temporary imported under CPD carnet or ATA carnet for monitoring purposes.
- Monitoring Bulk Cargo Imports and make additional recoveries where necessary.
- Preparing Reports on Duty waives granted, for the submission of same to Ministry of Finance and Planning.
- Detection of possible violations of Imports Control/Regulations/Customs Regulations and take action accordingly in terms of provision of Customs Ordinance such as detection of ethanol and motor vehicle cut portions.
- Attending to correspondence with other government and non-government Agencies.

Performance of the Declaration Directorate		
	Description	
	No. of Provisional Cusdec's Registered under DRA (Canned Fish)	88
	No. of Provisional Cusdec's Finalized under DRA (Canned Fish)	44
	No. of Provisional Cusdec's Registered under DRA (CPC/IOC)	191
DRA	No. of Provisional Cusdec's Finalized under DRA (CPC/IOC)	70
1	No. of Provisional Cusdec's Registered under DRA (Other)	596
2	No. of Provisional Cusdec's Finalized under DRA (Other)	155
3	No. of DCP Carnet Registered	21
4	No. of ATA Carnet Registered	33
5	No. of AD Entries	166
6	No. of Bill of Stores Registered	121
8	No. of Bill of Sight Registered	-
9	No. of Bulk Cargo Entries Registered	518
10	No. of Bulk Cargo Entries Finalized	142
11	Total Bulk Supervision Charges (Rs.)	5,180,000.00
12	No. of FRIC Registered	101
1	No. of Cusdec's Registered under ISFTA	11833
2	No. of Cusdec's Registered under PSFTA	1004
3	No. of Cusdec's Registered under SAFTA	527
4	No. of Cusdec's Registered under APTA	543
5	No. of Cusdec's Registered under SAARC	-
6	Waivers granted for Departments/Projects (Dept. of Railway)	38
7	Waivers granted for Departments/Projects (Urban Development Authority)	11
8	Waivers granted for Departments/Projects (Ministry of Highways & Road Development)	83
9	Waivers granted for Departments/Projects (Ministry of Transport & Civil Aviation)	-
10	Waivers granted for Departments/Projects (Ministry of Transport & Highways)	83
11	Waivers granted for Departments/Projects (Ministry of Defence)	6

12	Waivers granted for Departments/Projects (Railway Efficiency Improvement Project)	33
13	Waivers granted for Departments/Projects (Road Development Authority)	16
14	Waivers granted for Departments/Projects (Sri Lanka Navy)	13
15	Waivers granted for Departments/Projects (Uma Oya Project)	2
16	Waivers granted for Departments/Projects (Diplomatic DPL)	-
17	Waivers granted for Departments/Projects (Min. of Power & Renewable Energy)	-
18	Waivers granted for Departments/Projects (Min. of National Heritage)	-
19	Waivers granted for Departments/Projects (Min. of Provincial Council & Local Government)	-
20	Waivers granted for Departments/Projects (Department of Airport & Aviation)	2
21	Waivers granted for Departments/Projects (Min. of Technology)	-
22	Waivers granted for Departments/Projects (National Water Supply & Drainage Board)	77
23	Waivers granted for Departments/Projects (Ceylon Electricity Board)	55
24	Waivers granted for Departments/Projects (Other Ministry)	304
25	DG of Health	-
26	VAT Deferred	-
27	Other NBT / XID / CESS / PAL	
28	Duty Waivers under list of Concessions	
19A Waivers		
1	Milk Powder	1
2	Bamboo Sticks	16
3	Wheat Flour	205
4	Gas Oil	368
5	General	-
Vehicle Permits		
1	General	8,482
2	P/A Circular	
3	M.P.	
4	Under Foreign Ministry Circular	
5	Provincial Council	
Bank Guarantee		
1	No. of Guarantees Secured During the year	284
2	Total value of the Guarantees secured(Rs.)	3,827,847,679
3	No. of Bank Guarantees released	48
4	Total Value of the Guarantees released(Rs.)	59,919,359
5	No. of payment cheques received and deposited in the Bank	-
6	Total value of the cheques deposited	-
Manifest		
1	No. of Manifest Amendments	2,712
2	Total Amount of Penalty Recovered(Rs.)	78,835,541
L/R & M/V Penalties		
1	No. of Cusdecs Registered with Penalties	1,523
2	Total Amount of Penalty Recovered(Rs.)	199,180,552

Revenue collection for the year 2024

Branch	Revenue Collection(Rs.)
Long Room	
CBHQ1	719,904,090,500
CCCO	3,150
CBPP1	31,991,830
CBPS1	1,721,150
CBCDU	9,242,900
CEMPC	66,183,121
CBLR	-
CBPC1	6,057,481
Motor Vehicle	
CBMV1	13,118,549,980
HBIM1	1,177,640,586
D Branch	
DBRA1	472,226,982,797
DBRA2	36,665,122
Total Amount	1,206,579,128,617

Total no. of declaration process for the year 2024

Branch	No. of CusDecs
Long Room	
CBHQ1	188,211
CCCO1	59
CBPP1	147
CBPS1	5,070
CBCDU	49
CEMPC	74
CBLR	-
CBPC1	11
Motor Vehicle	
CBMV1	3,113
HBIM1	238
D Branch	
DBRA1	1,736.00
DBRA2	71.00
Total	198,779

8.2.2 INDUSTRIES & SERVICES DIRECTORATE

Introduction

The Industries & Services Directorate performs the Customs functions related with importation of cargo for temporary storage on security/bonds to facilitate clearance for the needs of trade and industry under specified procedures, and promote manufacturing/export industry aiming to explore the avenue for diversification of the traditional trend of exports in Sri Lanka with proper coordination between the relevant line authorities.

Main Branches and their Units

- General Administration
- Bank Guarantee /Cooperate Guarantee /VAT differed, Entrepot Administration, and Thineth system Unit
- Bonding Investigating and Inward processing Unit
- Project and Ware House Keeping Unit
- Postal Appraising Unit
- Feeder Bond

Major Functions

This Directorate is entrusted with the implementation/administration of trade facilitation policies of the Government. The main functions of the Directorate are given below.

1. General Administration

- ❖ Managing Human Recourses activities in the Directorate

2. Bank Guarantee and Entrepot monitoring Unit

- ❖ Administration of Bank Guarantee
- ❖ Granting approval for Enterpot Consignments
- ❖ Approval for CUSDEC processing
- ❖ Monitoring of the operations of Thineth system Unit

3. Bonding Investigating and Inward processing Unit

- ❖ Registration of new registrations of TIEP I & TIEP IV
- ❖ Renewals of TIEP I & TIEP IV
- ❖ Registrations of INFAC operators
- ❖ Registrations of New IBG operations
- ❖ Renewals of IBG operators
- ❖ Carrying out verification visits to verify the existing stocks & monitor /control of above scheme
- ❖ Verify the export processing
- ❖ Bonding Investigations.

4. Project and Ware House Keeping Unit

- ❖ Receiving applications for new bonded warehouses/warehouses facilities.
- ❖ Scrutinizing documents related to applications.
- ❖ Physical inspections of the proposed site for ensuring feasibility and compliance of stipulated regulations.
- ❖ Recommending any proposed (I) bonded warehouse or/(II)Bonded Facility upon inspection to the Department of Investment Policy/Ministry of Finance through Director General of Customs and accordingly (II) appointing of new bonded facility on provisional basis whilst (I) appointing bonded warehouse s upon Ministry approval being received.
- ❖ Issuing of warehouse codes
- ❖ Issuing of instructions and guidelines to the bondsmen/warehouse operators.
- ❖ Issuing DOPL with regard to the bonded warehouses with the assistance of PPNR Directorate.
- ❖ Attending to periodic renewals of bonded warehouses.
- ❖ Recommending feasible validity period extensions for warehouses
- ❖ Attending to De-Bond applications
- ❖ Formulating guidelines and Customs procedures related to licensed bunker suppliers, subsequent monitoring for compliance.
- ❖ Warehouse keeping activities

5. Postal Appraising Unit

- ❖ Postal Appraising Branch is provide all the facilities relating to postal based operations.

6. Feeder Bond Unit

- ❖ Manage activities related to Duty Free Shops.

Performance of this directorate

• Bank Guarantee and Entrepot monitoring Unit

Corporate/Personal Guarantees

Guarantee Renewals	176
New Guarantees	37

Bank Guarantees

Accepted Guarantees	2271
Guarantees Demanded	890
Guarantees Released	1699

• Bonding Investigating and Temporary Imports for Export Processing (TIEP) Unit

No of investigations finalized	19
Cases Initiated in 2023	11
Total Forfeiture(Rs.)	195,163,359/-
No of verifications carried out	57

• EFU (TIEP Unit)

TIEP-1 New	54
TIEP-1V New	27
IBG New	06
TIEP-1 Renewal	434

• Project and Ware House Keeping Unit

Bonded Warehouse Operation

Bond Renewals	43
Recommended New bonds	48
De-bonding	Nil
Renewal of Bonded Carriers	17

Charges Collected (Rs.):

O/E	2,868,000/-
Registration	162,000/-
Renewal	702,000/-
Documentation	702,000/-

• Postal Appraising Unit

- Total value of the goods released(Rs.) : 313,442,569.96
- Total taxes recovered (Rs.):

CID	12,482,458.00
PAL	19,308,411.00
SUR	144,196.86
CESS	21,743,486.00
EXD	19,099.00
SSCL	9,611,584.00
SCL	264,981.00
VAT	49,825,815.91
SR Charges	Nil
COM	2,000.00
PTY	4,0000.00
Forfeiture	Nil
Total	113,442,031.77

8.2.3 BOARD OF INVESTMENT COORDINATION DIRECTORATE

Introduction

The Board of Investment Directorate (BOI) Coordination Directorate was established under the DOPL 1309 on 01.01.2019 and operates under the purview of the Revenue and Service cluster. This directorate is vested with the Tasks of monitoring and overseeing Board of Investment activities island-wide and plays a key role in coordinating the operational and administrative functions among Sri Lanka Customs, Board of investment, BOI investors and stakeholders while ensuring the facilitation of legitimate trade practices and achievement of revenue targets.

Main Functions

- Screening the process of BOI imports (FCL).
- Monitoring and duty collection process of BOI local sales.
- Monitoring and examination process of BOI destructions.
- Monitoring of Post termination of BOI entities.
- Conducting of statistics-based audits relating to above mentioned functions.

Performance :

Month	Collection of Revenue (Local Sales)(Rs.)	Examination/ Verification of Local Disposal Fees (Rs.)	Under Supervision Charges (Rs.)	Customs Seal Charges (Rs.)	Total Bank Guarantee Claims (Rs.)	Recoveries from Investigations (Rs.)	Recoveries from AE (Rs.)	No. of CusDecs Screened
January	541,695,689	1,740,000	38,250	10,200	-	-	874,828	2,951
February	623,762,233	1,740,000	45,750	10,600	-	200,000	1,026,657	2,990
March	689,037,734	2,032,000	36,750	9,100	-	-	2,707,289	2,684
April	594,442,769	1,618,000	42,000	11,400	-	-	279,326	2,915
May	702,983,520	1,716,000	54,000	17,300	-	-	1,091,241	2,993
June	666,497,184	1,636,000	45,000	14,500	-	500,000	-	3,139
July	841,067,387	2,056,000	55,500	16,300	-	-	18,003,492	3,632
August	883,522,456	1,848,000	69,750	20,800	-	23,000,000	-	3,288
September	460,983,810	1,516,000	45,000	15,450	-	6,750,000	3,238,114	3,044
October	583,886,547	2,052,000	57,600	19,100	-	6,750,000	2,209,412	3,321
November	629,606,875	1,792,000	56,100	18,800	5,500,000	2,009,144	1,229,339	2,800
December	653,309,434	2,096,000	47,400	18,100	784,407	3,800,000	888,675	2,816
Total	7,870,795,638	21,842,000	593,100	181,650	6,284,407	43,009,144	31,548,373	36,573

8.2.4 CENTRAL CARGO EXAMINATION DIRECTORATE

Introduction

The core function of the Customs clearance procedure is to examine the imported sea cargo by authorized Customs Personnel. The Central Cargo Examination Directorate (CCED), was established on 23.08.2000 for this purpose and to this function based mainly on Risk Assessment. Average time taken to examine and release a consignment, amount of additional revenue collected and the number of detection of violations of Customs and related laws made as a result of cargo examination process indicates its productivity. The main office of this directorate is established in the Rank Container Terminal headed by the Director of Customs (CCED) and with the branches at Colombo Sea Port, CSL(CVT) ,02 Gray line Yards and Rank Container Terminal. Sri Lanka Customs has implemented numerous tools and techniques that have been recommended by the World Customs Organization (WCO), World Trade Organization (WTO) and other International Organizations to improve the standards in the cargo examination procedure. The objective of the directorate is to provide a maximum level of facilitation to the importers while applying relevant regulatory controls during the cargo examination process.

Examination Procedure

Types of Cargo subject to examination

- Imports for home use
- Imports by BOI approved enterprises

Selectivity

Degree of examination (Red, Amber, Scan and release, Exemption) and if selected, place of examination will be selected automatically through AsyCuda based on Risk Management Criteria.

Examination of cargo Based on Risk

- **FCL Cargo**
Examination of Red channel cargo will be carried out at GL1 and GL11 yards and occasionally at RCT yard.
Examination of Amber channel cargo will be carried out at RCT yard.
Upon the neediness, SDDC at examination yard may uplift the examination channel from Amber to Red. Based on the level of compliance, nature of the cargo, examination facilities prevailing at examination yards etc. few low risk consignments may be allowed to be examined at consignee's go – down, upon request by an appointment panel as a mean of trade facilitation.
- **LCL cargo.**
LCL cargo, after being de-stuffed at the WH inside the Port or NNR, will be examined by the staff of CCED attached to JCT, BQ and NNR

Examination of cargo consigned to BOI

Cargo consigned to the BOI enterprises established out of the Free Trade zones will be examined at CVT (BOI).

Performance

Description		Total
No. of Cusdecs Registered	LCL	113,884
	FCL	99,933
No. of Containers (FCL) Registered		140,657
No. of CusDecs		204,160
Type of Examinations	Amber	61,579
	Details	29,440
	HRC	11,677
	Red	35,182
	Other (TIEP etc)	17,832
	BOI	53,844
No. of LCL		108,474
Type of Examinations	Amber	29,516
	Details	11,371
	HRC	-
	Red	8,627
	Other (TIEP etc)	11,363
	BOI	46,989
No. of FCL		121,208
Type of Examinations	Amber	49,707
	Details	25,509
	HRC	-
	Red	32,534
	Other (TIEP etc)	3,963
	BOI	9,495
No. of Cases Detected		1,012
		-
No. of CusDecs Recovred A/E		3,514
		-
Recoveries		913,137,620
Detections (Rs.)	Penalty & further forfeiture	705,292,871
	Disposal	191,362,534
Overtime (Rs.)		6,885,251
		7,722,369
Other charges (Rs.)	SR charges recovered	1,871,245
	Seal charges	3,350

A/E Recoveries (Valuation) (Rs.)	
CID	-
EIC	-
PAL	-
VAT	-
SCL	-
Other	-
A/E Recoveries (Other) (Rs.)	751,368,331
CID	269,715,245
EIC	225,372,077
PAL	75,838,449
VAT	135,438,012
SCL	990,258
SSL	25,857,094
SUR	5,515,926
Other	12,641,270
Total	1,664,505,951

Details of the Guarantee	
No of B/G registered	320
No of B/G released	100
No of P/G registered	3,162
No of P/G released	902

CVT & INFAC

	CVT	
	Import	Export
No. of CusDecs	7,332	12,467
No. of Containers	7,816	4,401
No. of LCL cleared	1,397	7,935
A/E Recoveries (Rs.)	18,245,033	0
Penalties and forfeitures(Rs.)	27,457,900	0
Value of goods forfeited		0
No. of cases detected		14

8.2.5 EXPORTS DIRECTORATE

Introduction

Exports Directorate facilitates the clearance of the outright exports and re-exports by simplifying its procedures and introducing e-processing of Export CusDecs, promoting the international legitimate cargo movement through transshipment. The Directorate is also responsible to safeguard cultural, ecological and social interests of the country.

Main Functions

- This Directorate attends to all matters related to exports from the country through the Seaports and Airports as well.
- Dealing with all matters related to exports of all commodities from the country.
- Examination of export cargo for Customs purposes and for security reasons.
- Collection of Export duty, Cess on commodities exported.
- Management of Container Freight Station located in Colombo and suburbs.
- Maintaining MCC warehouses.
- Facilitation of temporary importation through Carnet.
- Approving the refund claims.
- Issuing shipment certificates.
- Certification of duty rebate documents.
- Registration of Free Re-Importation Certificates.
- Certification of shipments to Department of Commerce in respect of Rules of Origin.
- Facilitation of Transshipment operations.
- Providing National Trade statistics.
- Safeguarding socio-economic, cultural and ecological interests of the nation.
- Develop co-operative relationships with all stakeholders including other Government agencies and private sector.
- Implementing systems and procedures, which strive to continuously improve the Efficiency and effectiveness of business processes.
- Making maximum use of information and communication technology to facilitate the exports trade.

Performance

01. Exports Revenue Figures – 2024 (Rs.)

Export Duties	26,301,102.00
Export Development Board Cess	1,403,236,323.00
Cess-Rubber	5,294,078.00
Cess-Tea	496,817,613.00
Tea Medical Aid Cess	434,387.00
Cess-Coconut	169,531,857.00
Export Panel Fees	15,057,409.00
Outside Examination Fee	1,457,350.00
Sri Lankan Airline charges	2,010,601.00
Amendment Chargers, Amendment Penalties and Cancellation Chargers	7,606,375.00
Penalties and Further Forfeitures	200,000.00
Overtime Fee	57,332,214.00
Shipment Certificate fees	178,500.00
Computer Fee	2,185,457,809.00

02.	No. of CusDecs Submitted and Finalized	
	i. Export Office	- 84,169
	ii. Air Cargo	- 51,950
	Total	- 136,119
03.	Panel Applications	
	No. of Examinations	- 12,606
04.	Current Accounts	
	i. No. of Pre-payment Account holders	- 154
	ii. No. of Current Account operated	- 131
	iii. Deposit during the period	- Rs. 8,813,533,136.00
	iv. Total amount debited during the period	- Rs. 8,762,770,389.00
05.	No. of FRIC issued to request	- 713
06.	No. of Bill of Stores	- 113
07.	No. of Shipment certificates issued	- 714
08.	Shipment Certificate fees collected	- Rs. 178,500.00
09.	Penalty Recovered for Customs offences	- Rs. 200,000.00

8.2.6 CENTRAL VALUATION DIRECTORATE

Introduction

Central Valuation Directorate is responsible for determination of value of imported goods (except motor vehicles) when advalorem duties are applicable. Valuation of abandoned and seized goods put up for tender sales also comes under this Directorate. This Directorate administers effective application of valuation principles set out in the WTO (World Trade Organization) Agreement on Customs Valuation (ACV) incorporated into Sections 51, 52 and Schedule E of the Customs Ordinance. This Directorate employs modern tools and research facilities to gather and compile value data for the distribution among functional units while facilitating and fostering public-private partnership.

The Central Valuation Directorate has three offices to perform the functions of the Valuation as follows:

- I. Central Valuation Directorate at RCT
- II. Fast Track Valuation Office at Long Room
- III. Regional Valuation Office at Air Cargo - Katunayake.

Head Office of Central Valuation Directorate is located at Rank Container Terminal in Orugodawatta. Their Directorate comes under purview of Additional Director General (Corporate) and the Director of Central Valuation is responsible for overall supervision of the Directorate whereas the two Senior Deputy Directors are heading the functional positions of the Directorate.

Operational functions are performed by 8 Superintendents of Customs supported by 7 Appraisers (Deputy Superintendents of Customs) and 10 Assistant Superintendents of Customs perform investigations, research, registrations, post-entry modification, payment verification and guarantee management functions.

Main functions of the Directorate:

- Assisting the Valuation Committee in Policy matters concerning Custom Valuation.
- Developing valuation tools (including databases and periodical alerts) and best practices for the effective and uniform application of valuation law.
- Value verification of commodities
- Foster Public-Private partnership in resolving valuation issues and invite public participation in Value Research.
- Monitoring Valuation trends of sensitive commodities and taking corrective action.
- Carrying out valuation inspections/ investigations to ensure that the valuation guidelines and procedures are being effectively applied and followed.
- Coordinating Customs valuation matters with relevant international organizations and other sources abroad.
- Conducting study and providing necessary inputs for issues pertaining to transfer pricing.

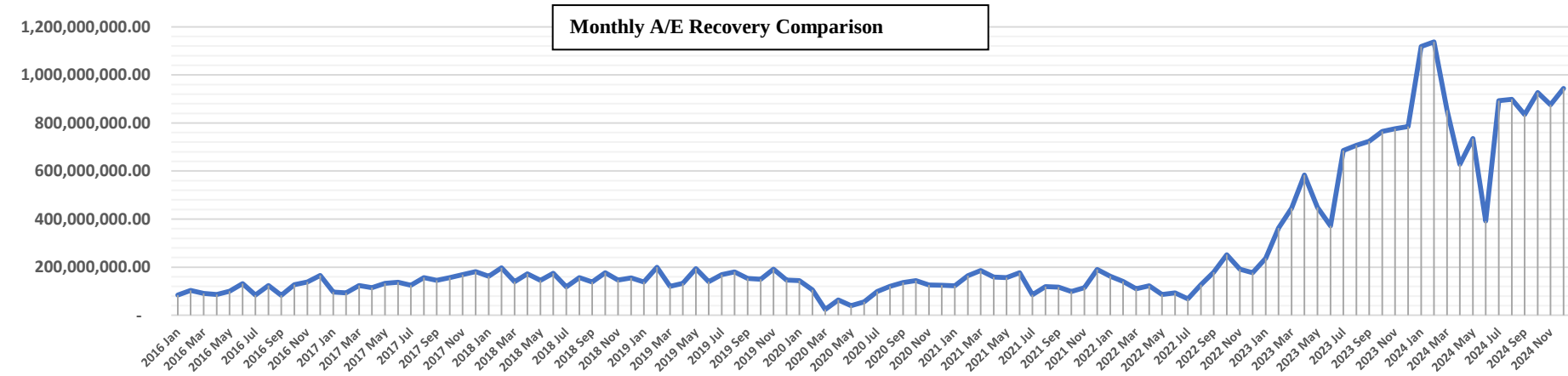
Performance

01. Number of CusDecs processed by CVD

Month	Num of CusDecs referred to Valuation	Num of A/E Processed	Uplifted %
January	2839	1765	62%
February	2941	1917	65%
March	2565	1670	65%
April	2060	1132	55%
May	2319	1327	57%
June	1711	755	44%
July	3131	1699	54%
August	2858	1747	61%
September	2620	1491	57%
October	3174	1911	60%
November	3054	1803	59%
December	3239	1879	58%
Total	32511	19096	59%

02. Performance comparison with previous years (Rs.)

Month	2016	2017	2018	2019	2020	2021	2022	2023	2024
January	84,498,414	96,976,771	162,436,213	137,861,340	144,183,848	122,928,057	161,908,100	236,485,869	1,117,635,145
February	103,263,972	92,588,732	197,606,168	199,983,030	105,983,866	164,236,827	140,321,155	362,317,541	1,137,865,495
March	90,903,711	124,223,659	139,270,365	120,416,213	24,305,563	186,305,872	109,684,573	445,182,526	853,275,156
April	85,868,619	115,021,168	172,654,159	132,439,443	63,162,192	158,725,332	122,498,186	583,851,468	627,449,467
May	99,738,181	133,249,396	145,106,782	193,606,520	39,312,834	156,899,840	85,905,778	449,202,751	735,205,779
June	132,070,090	137,691,728	174,176,732	139,689,506	55,953,600	177,211,201	93,209,007	371,445,383	392,277,134
July	84,129,484	124,688,097	118,414,464	169,113,512	98,974,903	84,991,835	68,459,191	685,811,153	892,380,007
August	123,306,222	156,586,926	156,252,561	180,739,571	120,472,762	119,628,995	126,660,162	707,436,899	897,857,056
September	82,950,641	144,727,507	138,100,571	152,906,330	136,495,645	116,716,100	178,854,932	724,154,104	835,064,061
October	127,316,886	156,768,427	176,677,684	149,523,186	144,617,361	98,523,887	251,229,133	765,088,807	926,479,158
November	138,543,377	169,522,592	146,612,176	191,526,236	125,879,311	114,112,419	191,754,301	776,136,812	875,150,133
December	166,120,791	181,737,644	155,126,605	145,948,818	124,631,998	190,164,310	177,259,607	784,885,259	943,521,859
	1,318,710,388	1,633,782,647	1,882,434,480	1,913,753,705	1,183,973,883	1,690,444,675	1,707,744,125	6,891,998,572	10,234,160,450



03. Valuation (Air Cargo)

Month	A/E Collection (Rs.)
January	14,107,853
February	4,560,127
March	11,636,614
April	6,316,606
May	7,254,313
June	8,339,537
July	11,594,887
August	7,716,252
September	5,822,072
October	6,374,018
November	7,517,849
December	8,768,356
Total	100,008,484

04. Performance of VRIU

Year	No. of cases	Penalty/Forfeiture Imposed (Rs.)
2022	49	128,426,044
2023	53	231,196,843
2024	41	192,788,267

05. New developments in the year 2024

05.1 Automated A/E Recovery system (Update)

Followed by amendments made to declared values of imported goods, CusDecs have to be modified in the ASYCUDA system, which used to be a time consuming and complicated process. CVD automated this process using software built in-house, which resulted in following positive outcomes:

- 80 to 120+ CusDecs uplifted daily by only two (02) officers
- Absolutely no system downtime since deployment

05.2 Automated Appointing System (Update)

In-order to determine the value of imported goods, Senior Deputy Director of Customs, Superintendent of Customs and Appraisers have to be assigned for each CusDec accordingly. This used to be a manual process that caused time delays and other inconveniences. As a solution, CVD deployed an in-house built officers appointing system for the first time in Sri Lanka Customs history, which resulted in following positive outcomes:

- 28,000+ CusDecs appointed since the deployment on 08/08/2023
- Mobile / desktop based real-time dashboards to monitor CusDecs appointed to each officer
- Improved algorithms for unpredictable and uniform task distribution
- (*I.e.: Standard-deviation, pattern analysis, random number generators based*)
- Absolutely no system downtime since deployment

8.3 CORPORATE CLUSTER

8.3.1 Policy, Planning and Research Directorate

8.3.2 Compliance and Facilitation Directorate

8.3.3 Information and Communication Technology Directorate

8.3.4 Specialized Services Directorate

8.3.1 POLICY, PLANNING & RESEARCH DIRECTORATE

Introduction

Policy, Planning and Research (PP&R) Directorate is mainly responsible for policy issues, tariff issues and international affairs. Its broad objectives can be summarized as follows:

- Assisting the Director General of Customs in developing the Departmental Policies and converting same to procedures to be implemented by respective Directorates; conveying such decisions to the officers for information and compliance.
- When requested, assisting the line Ministries and Departments in;
 - Developing economic / trade policies
 - Converting such policies to tariff measures;
- Conveying Tariff Measures to the officers and the public as relevant for information and implementation.
- Ensuring that the National Customs Tariff is maintained in the most updated status; attending to all Tariffs related inquiries.
- Ensuring that the information required by public for promoting self-compliance is available through the Customs information center.
- Representing the Sri Lanka Customs Department at WCO, its regional bodies, and other International Organizations (WTO and Secretariats for MEAs) and at Bi-lateral and Multi-lateral Trade Negotiations.
- Adopting the WCO's recommendations and best practices by converting to policies and procedures in order for the Department to achieve its vision.

Major Functions

- Implementation of Tariff policy decisions, formulated by the Treasury through departmental orders (DOPLs).
- Formulation and implementation of Customs policy decisions through departmental orders (DOPLs).
- Update and maintain the Import Tariff Guide and Export Tariff Guide.
- Publish National Import Tariff Guide in both book form and CD form for the benefit of public and staff.
- Assist Treasury in creating national subdivisions in the Harmonized System as and when necessary, in formulating the tariff policy.
- Preparation of the Annual Action Plan of the Department.
- Preparation of Annual Performance Report of the Department by reviewing the progress of the respective Directorates.
- Act as the contact point for the World Customs Organization (WCO), WCO Asia-Pacific Office, World Trade Organization (WTO), other International Organizations and Customs Administrations by attending to correspondence and related matters
- Attend to matters relating to Customs Corporation and Mutual Administrative Assistance Agreements with other Customs Administrations.
- Attend to matters related to Preferential Trade Agreements (PTAs) and Free Trade Agreements (FTAs).
- Attend to Secretarial functions of the Nomenclature Committee, Trade Facilitation Committee and Risk Management Committee and coordinate activities of other technical committees.
- Conduct research on matters related to tariff, trade and clearance procedures etc.
- Preparation and updating of Manual of Procedures.
- Preparation and publishing of Rates of Exchange notifications.
- Attend to Public Relations and Customs Information Centre.
- Organizing and coordinating the World Customs Day celebrations which falls annually.

Departmental Order (DOPL) published in during the year 2024

Date	DOPL No.	Description
1316R	01.01.2024	Gazette Notification published under the Excise (Special Povisions) Act No - 13 of 1989
1637	02.01.2024	Order made under section 5 of the Special Commodity levy Act No 48.2007
1638	02.01.2024	Finance Act No. 33 of 2023
562AF	03.01.2024	NC Committee
1636 A	04.01.2024	Amendments to the VAT
1639	03.01.2024	General waiver of Customs Import Duty (Petrol, HS 2710)
1640	04.01.2024	Regulating chemicals that could cause a threat to the National Security
1641	05.01.2024	Revenue Protection Order
1642	05.01.2024	Order made under section 14 of the Sri Lanka export development act No 40 of 1979
1636 B	10.01.2024	Finance Act No. 33 of 2023
1643	08.01.2024	Order made under Section 5 of the Special Commodity Levy Act, No, 48 of 2007
1638A	10.01.2024	Finance Act No. 33 of 2023 - (Motor vehicle)
1644	11.01.2024	CID - General waiver of Customs Import Duty (Eggs, HS 0407)
1198 AD	11.01.2024	Operating Instructions 02/2024 - Imports and Exports (Control) Regulations No. 01 of 2024
1198 AE	12.01.2024	Operating Instructions 02/2024 - Imports and Exports (Control) Regulations No. 01 of 2024
1227 R	14.09.2024	Appeal Committee
1227 S	19.01.2024	Appeal Committee
1645	17.01.2024	Unauthorized Import of Pesticides from the European Union
1636 C	17.01.2025	Amendments to the VAT
1636 D	19.01.2024	Amendments to the VAT
1646	19.01.2024	Specification for the Animal Feed & Raw Materials
1636 E	26.01.2024	Amendments to the VAT
1647	02.02.2024	Establishment of Internal Affairs Unit (IAU) in Sri Lanka Customs (SLC)
1648	02.02.2024	Amendments with respect to the schedules of the extraordinary gazette no. 2365/50 and 51 of 04.01.2024 under Sri Lanka and Singapore Free Trade Agreement
1453 BD	09.02.2024	Imports and Exports (Control) Regulations No. 02 of 2024
1649	12.02.2024	Standard Operating Procedures for the Port Control Unit
1650	19.01.2024	Order made under Section 5 of the Special Commodity Levy Act, No, 48 of 2007
1651	22.02.2024	Reporting the Examination Outcome of High-Risk Consignments Referred to Enforcement and/or Investigation Directorates/Units via Automated Risk-based Cargo Selectivity
1227 T	26.02.2024	Appeal Committee
1198AF	28.02.2024	NC Committee
1652	29.03.2024	Advance Customs Rulings on Commodity Classification Regulations 01/2024
1653	01.03.2024	Order made under Section 5 of the Special Commodity Levy Act, No, 48 of 2007
810 C	28.02.2024	The Clearance Procedure for Hand-Carried Gem Parcels through the Airport
1552 N	29.02.2024	Operating Instructions No. 05/2024
1654	13.03.2024	Waiver of CID
1453 BE	20.03.2024	Imports and Exports (Control) Regulations No. 05 of 2024
572 F	19.03.2024	Risk Management Committee (RMC)
1655	22.03.2024	Importation of Basmati Rice under Pakistan Sri Lanka Free Trade Agreement
1227 U	24.03.2024	Appeal Committee
1656	26.03.2024	Order made under Section 2 and 5 of the Special Commodity Levy Act, No, 48 of 2007
1657	25.03.2024	HS Classification and Release of Remote-Controlled children ride-on vehicles/cars and similar toys

Date	DOPL No.	Description
1384 Z	08.04.2024	Order made under Section 3 (3) of the Airports and ports Development Levy Act, No, 18 of 2011
562 AG	08.04.2024	Nomenclature and Classifications Committee
1627 A	22.04.2024	Authorized Economic Operator (AEO) Committee
1658	22.04.2024	Temporary Withdrawal of the Suspension of Customs Facilities of M/s. Boston Devices (Pvt) Ltd.
1198 AG	10.04.2024	Operating Instructions No. 06/2024
562 AH	29.04.2024	NC Committee
1227 V	16.05.2024	Appeal Committee
1453 BF	22.05.2024	Imports and Exports (Control) Regulations No. 07 of 2024
1453 BG	27.05.2024	Operating Instructions 07/2024
1658 A	20.06.2024	Temporary Withdrawal of the Suspension of Customs Facilities of M/s. Boston Devices (Pvt) Ltd.
562 AI	01.07.2024	NC Committee
1453 BH	05.07.2024	Operating Instructions 08/2024
1453 BI	05.07.2024	Operating Instructions 09/2024
1198 AH	12.07.2024	Operating Instructions No. 10/2024 Issuance of General Approval to Import Selected Goods
1658 B	18.07.2024	Withdrawing the Suspension of Customs Facilities
1453 BJ	26.07.2024	Operating Instructions No. 11/2024
1227 W	23.08.2024	Appeal Committee
1552 O	26.08.2024	Import Control requirements on payment of terms
1453 BK	18.09.2024	Operational Instructions No. 14/2024
1552 P	18.09.2024	Operational Instructions No 13/2024
1627 B	13.11.2024	Internal memo dated 12.11.2024 by SDC(RM)
118Y	18.11.2024	Minutes of the Senior Management Committee Meeting
1530A	25.11.2024	Internal memo dated 18.11.2024 by SDC(RM)
1198 AI	05.12.2024	Imports and Exports (Control) Regulations No.13 of 2024
1198 AJ	04.12.2024	Operational Instructions 16/2024
1453 BL	20.12.2024	Operational Instructions 16/2024
1453 BM	27.12.2024	Operational Instructions 16/2024
1453 BN	24.12.2024	Imports Exports (Control) Regulations No 01/2025
1198 AK	24.12.2024	Imports and Exports (control) Regulations No 15/2024
1659	17.05.2024	Order made under Section 5 of the Special Commodity Levy Act, No, 48 of 2007
1660	22.05.2024	Standardization and Quality Control Regulations Under the Imports and Exports control Act No. 01 of 1969
1661	19.06.2024	Issuance of Electronic Certificate of Origin (E-CO) through the Pakistan Single Window (PSW)
1662	02.08.2024	Order made under Section 5 of the Special Commodity Levy Act, No, 48 of 2007
1663	05.09.2024	Order made under Section 14 of the Sri Lanka export development Act No.40 of 1979
1664	25.09.2024	Customs Service Charge Rate
1665	02.10.2024	Order made under Section 5 of the Special Commodity Levy Act, No, 48 of 2007
1666	14.10.2024	Order made under Section 5 of the Special Commodity Levy Act, No, 48 of 2007
1667	01.11.2024	Order made under Section 5 of the Special Commodity Levy Act, No, 48 of 2007
1668	30.11.2024	Order made under Section 5 of the Special Commodity Levy Act, No, 48 of 2007
1669	12.12.2024	Linking Motor Vehicle Details to Department of Motor Traffic

INTERNATIONAL AFFAIRS UNIT

I. Celebration of the International Customs Day 2024

The WCO, headquartered in Brussels, Belgium, was established in 1952 and has a membership comprising customs administrations from over 180 countries. The organization focuses on developing international standards and best practices for customs procedures, fostering collaboration among customs authorities globally, and providing technical assistance to its member countries.

International Customs Day is observed around the world annually on the 26th January, declaring a specific theme with the auspices of the World Customs Organization (WCO). The theme, which is different every year, guides the members of WCO in their activities and efforts throughout the year.

In 2024, the theme for World Customs Day is “Customs Engaging Traditional and New Partners with Purpose.” This theme highlights the vital role of collaboration between customs authorities and a diverse range of partners. Traditional collaborators may comprise other government agencies, international organizations, and industry players. At the same time, emerging partners could encompass innovative technologies, private sector entities, and community organizations. The emphasis is on fostering meaningful partnerships that serve a specific purpose, acknowledging the significance of cooperation in addressing the challenges and opportunities within the realm of customs administration and international trade.

The ceremony in celebration of the International Customs Day 2024 was held by Sri Lanka Customs at the Customs Headquarters Building on 26th January 2024. His Excellency Ranil Wickremesinghe, President of the Democratic Socialist Republic of Sri Lanka, graced the ceremony as the Chief Guest.

II. Performance on Customs Mutual Administrative Assistance Agreements, Memorandum of Understanding and other agreements related to Sri Lanka Customs

Agreements signed and currently into force			
S. No	Parties	Agreement Type	Status
1	Sri Lanka & Iran	Customs Cooperation	Signed on 27.11.2007
2	Sri Lanka & Pakistan	Customs Cooperation	Signed on 28.11.2010
3	Sri Lanka & China	MoU	Signed on 16.09.2014
4	Sri Lanka & India	Customs Cooperation	Signed on 13.03.2015
5	Sri Lanka & Australia	MoU	Signed on 30.05.2023.
6	Sri Lanka & Maldives	Customs Cooperation	Signed on 21.02.2024
7	Sri Lanka & Russia	Customs Cooperation	Signed on 30.10.2024
Signed not entered into force			
8	Sri Lanka & Turkey	Customs Cooperation	Signed on 26.11.2021, Ministry of Foreign Affairs informed to Turkish side, on 13/06/2024, that national requirements have been completed and Sri Lanka is ready to implement.
9	Sri Lanka & U.A. E	Customs Cooperation	Signed on 18.11.2017, The last notification was sent by (Notereference – L/E/GEN/914 dated 18.10.2019) and awaiting a response from the UAE side
Forwarded to relevant authorities for further processing			
10	Sri Lanka & Bangladesh	Customs Cooperation	The draft agreement, incorporating the Attorney General’s observations, was forwarded to the Ministry of Foreign Affairs on 10.10.2023 for onward transmission to Bangladesh. Reminders were sent on 16.04.2024 and 01.10.2024
11	Sri Lanka & Vietnam	Customs Cooperation	The Ministry of Foreign Affairs has notified both the Viet Nam side and Sri Lanka Customs that the Department of Trade and Investment Policy has suggested rescheduling the signing of the MoU to 2025.

12	Sri Lanka & Jordan	Customs Cooperation	Pending
13	Sri Lanka & Mexico	Customs Cooperation	Pending
14	Sri Lanka & Qatar	Customs Cooperation	Pending
15	Sri Lanka & Ukraine	Customs Cooperation	Pending
16	Sri Lanka & United States of America	Customs Cooperation	Pending
17	Sri Lanka & United Kingdom	Customs Cooperation	Pending
18	Sri Lanka & Saudi Arabia	Customs Cooperation	Pending
BIMSTEC Agreements			
19	BIMSTEC	Customs Cooperation	Pending
20	BIMSTEC	Rules of Origin	Pending
21	BIMSTEC	Trade Facilitation	Pending
Trade Agreements that remain in force			
22	Asia Pacific Free Trade Agreement (APTA)		
23	Indo - Sri Lanka Free Trade Agreement		
24	Pakistan – Sri Lanka Free Trade Agreement		
25	Agreement on South Asian Free Trade Area (SAFTA)		
26	Agreement on Asian Free Trade Area (AFTA)		
27	Singapore - Sri Lanka Free Trade Agreement		
28	Agreement on Global System of Trade Preference (GSTP)		

CUSTOMS ENQUIRY POINT

Customs Enquiry Point was established at the Policy, Planning and Research Directorate in order to attend the enquiries of other governmental agencies, traders and other interested parties on matters related to Customs and to empower the Small and Medium Scale Entrepreneurs with the knowledge and awareness related to the International Trade, with effect from 28.01.2020 in line with the International Customs Day 2020.

8.3.2 COMPLIANCE AND FACILITATION DIRECTORATE

Introduction

Compliance and Facilitate Directorate of Sri Lanka Customs is mainly responsible for conducting Post Clearance Audits (PCA). PCA function was first established in the year 2000 as the Post Clearance & Audit Branch (PCAB) under the Directorate of Valuation. This branch was established by merging Post Audit and Manifest Unit (PAMU) and Audit & Inspection Branch (A&ID).

Trade is a driver for economic growth and with the ever-increasing volumes of international trade and the need to expedite the clearance of goods, it becomes unfeasible for customs to make conclusive decisions regarding duty liability on all consignments in the narrow time frame available at the border. Neither is it appropriate to delay the clearance of goods while resolving any queries unless fraud is suspected. Many administrations, therefore, now concentrate their controls on the post-clearance environment, while retaining selective and targeted checks at the frontier using risk management techniques. A dynamic risk management programme is indispensable for PCA to target their resources more effectively.

With the development of international trade and the successful implementation of the World Trade Organization (WTO) Customs Valuation Agreement a dedicated directorate established as the Post Clearance Audit Directorate (PCAD) in the year 2010. As per the DOPL 883, Risk Management Unit was established considering the need to facilitate the compliant traders and to identify lapses and detect frauds in customs clearance process. Therefore, it was taken under one Directorate within the Corporate Cluster and named as "Compliance and Facilitation Directorate" (C & F D) with effect from 26th September 2013.

However, at a later stage Risk Management Unit was detached from C & F D and functioned under the Central Intelligence Directorate with the expansion of its functions. With further developments, the Risk Management Unit was uplifted to the status of a separate Directorate to be functioned under one of the Senior Director of Customs. The "Directorate of Compliance and Facilitation" is now consisted with PCA Division and "Refund Branch".

One of the main objectives of Compliance and Facilitate Directorate is to ensure the balance between the trade facilitation and Customs controls. Post Clearance Audit is one such Customs control. The post-clearance audit process is a structured examination, after Customs has released the cargo, of the relevant commercial data, sales contracts, financial and non-financial records, physical stocks and other assets of traders. The purpose is to measure and improve the traders' compliance. Post clearance audit has proved to be an essential tool ensuring that Customs controls are effective in many aspects, including compliance with the WTO Customs Valuation Agreement. It also plays a role in the implementation of an effective Customs risk management strategy, making it easier for Customs to gauge the level of risk corresponding to each trader by measuring compliance with the rules and to fine-tune future controls based on the result.

Another objective of PCA is to verify the accuracy and authenticity of Customs declarations and to ensure that they are in compliance with Customs requirements while facilitating international trade. PCA enable facilitation of international trade, offers better understanding of Customs procedures and requirements for the business community and encourages the traders to enhance their compliance with Customs.

There are two main categories of PCAs. That is, Transaction Based Audits (TBA) and System-Based Audits (SBA). Transaction-based PCA (TBA) means the checking of specific details on an import or export declaration. Where there is a query the customs auditor contacts the importer/consignee or their agent by telephone or e-mail requesting more detail. The requested evidence is sent to the customs auditor in the customs office. Systems-based PCA (SBA) is a systematic appraisal of the internal control systems of the importer or exporter, exploring and testing areas of perceived strengths and weaknesses. The purpose of the audit is to check that the customs declarations submitted are accurate and to form an opinion on the level of relevant legal compliance of the business and recommend appropriate measures to correct confirmed weaknesses.

In addition to the two main stream audits, PCA consists of two other categories of audits. That is, Theme-Based Audits and Investigative type audits. In Sri Lanka we find traders under both categories i.e. compliance traders and non-compliance traders. To address the issues related to non-compliance traders we need to conduct both Theme-Based Audits and Investigative type audits.

During the past period Asian Development Bank (ADB) has extended their fullest co-operation in implementation of post clearance audit systems in Sri Lanka Customs by providing expert technical assistance. Covering new areas of auditing including System Based Audits (SBA), ADB has provided trainings to Customs officers. The purpose of SBAs is to identify the level of risk of the importers. The results of SBAs could be used as a criterion to offer extended facilities for compliant traders as an input for risk management process by the way of granting the status of Compliant Economic Operator (CEO)/Authorized Economic Operator (AEO).

Organizational Structure of the Directorate of Compliance & Facilitation

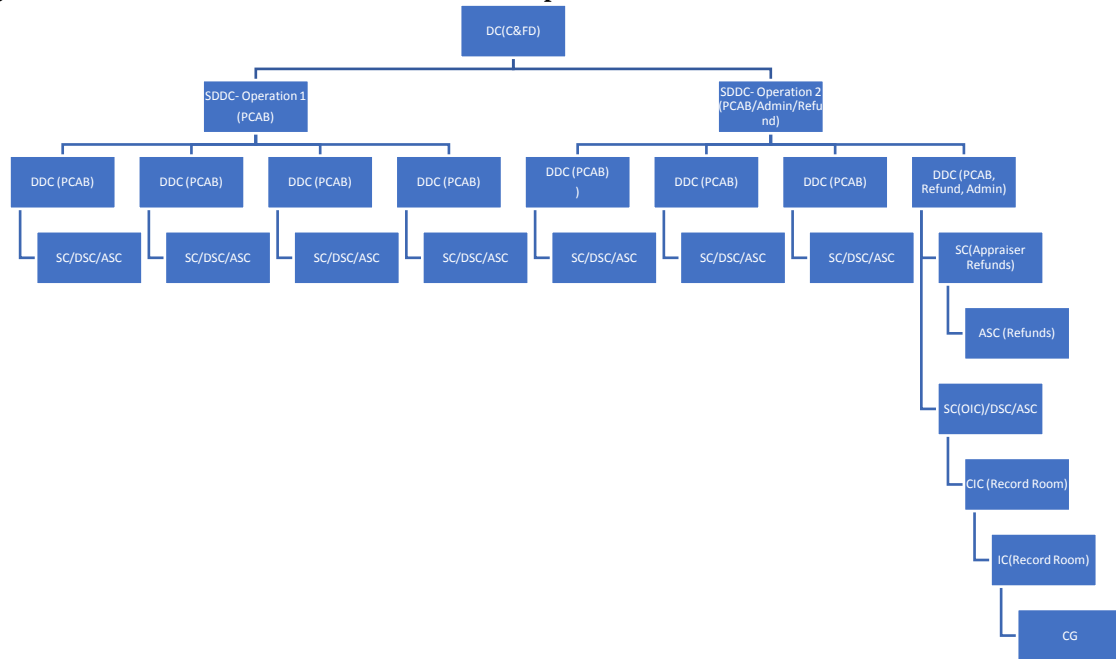


Diagram 1.1

Customs Staff as at 31.12.2024

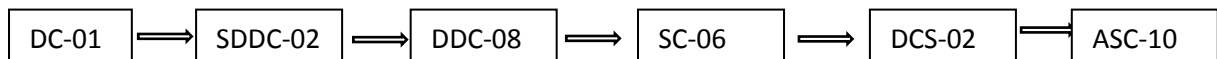


Diagram 1.2

C&F Directorate - Units and Functions

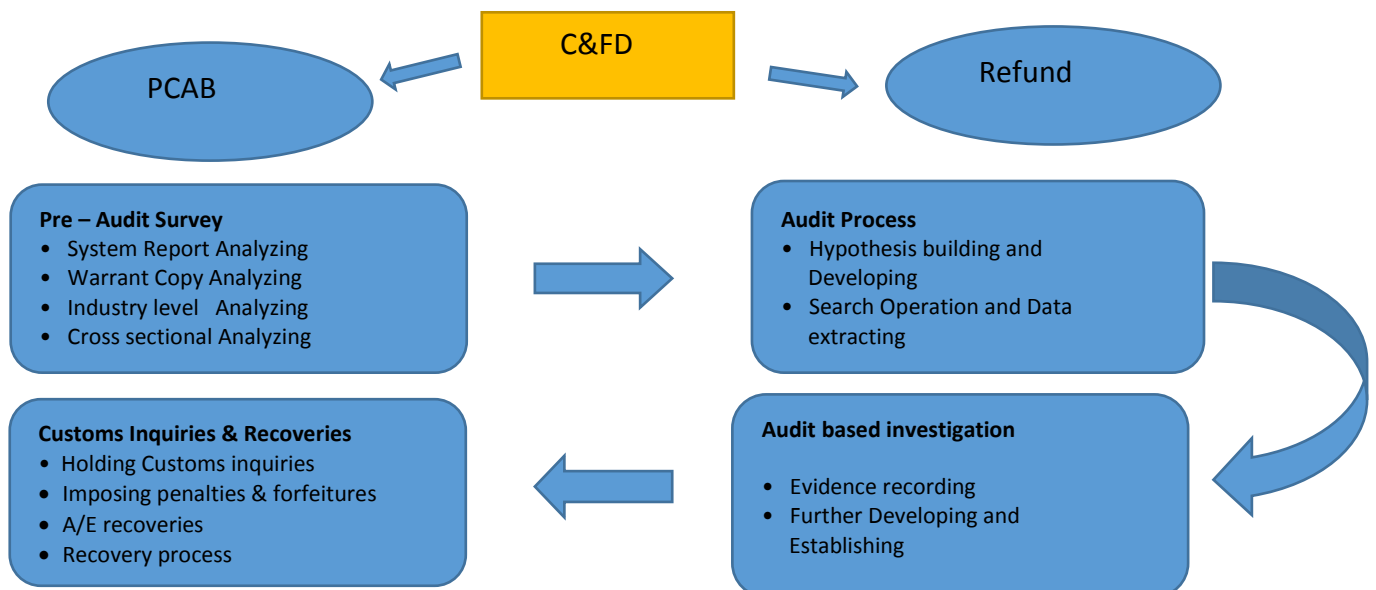


Diagram 1.3

8.3.2.1 POST CLEARANCE AUDIT BRANCH (PCAB)

Post Clearance Audit (PCA) or audit-based controls are defined by the Revised Kyoto Convention as measures by which the Customs satisfy themselves as to the accuracy and authenticity of declarations through the examination of the relevant books, records, business systems and commercial data held by persons concerned. Post-clearance audit is a critical control methodology for Customs and other border regulatory authorities as it enables them to apply a multi-layered risk-based control approach by moving from a strictly transaction-based control environment to a stronger audit-based administration. Transaction-based controls are those controls applied to each individual shipment at the time of crossing the border, such as physical examination, verification of value, origin and classification of goods, sampling, verification of certificates, licenses and permits, etc.

Source: World Customs Organization (WCO)

Post-clearance audits can be conducted on a case-by-case basis, focusing on targeted operators, selected on the grounds of risk analysis of the commodity and the trader or in a planned, regular way, set out in an annual audit programme. Furthermore, the audit could also be used as criteria to offer extended facilities to certain economic operators.

Main Objectives of PCA

The overall objective of PCA is to assure that Customs Declarations have been completed in compliance with Customs legal requirements. Specific objectives are to:

- Verify that the amount of revenue legally due has been identified and paid
- Facilitate international trade with minimum intervention at the entry and exit points in Sri Lanka
- Increase compliance with all relevant and applicable laws and regulations
- Correct discrepancies in customs declarations
- Ensure that a person maintains proper books of account and that their internal control systems ensure that all customs declarations are true and accurate; and to
- Ensure effectiveness in Customs control

Functions of PCA

- ❖ Developing audit programs
- ❖ Selecting an auditee using past records of traders available in the ASyCuDa system
- ❖ Preparing for the audits by doing desk audits and other essential auditing methods
- ❖ If the desk audit indicates any discrepancy, conducting field audits
- ❖ Investigating the frauds detected through the audits
- ❖ Concluding the investigations and report
- ❖ Conducting inquiries to check whether any fraudulent action has been taken place
- ❖ If there are sufficient evidence to prove that a fraud has been taken place, take necessary steps to conduct Customs inquiries and impose penalties and forfeitures in terms of Customs Law.
- ❖ Giving feedbacks to auditees.
- ❖ Updating the database of the Central Intelligence Unit, Investigation Division and Risk Management Division to use it as an input to the risk management process
- ❖ Evaluating entire audit process to make necessary modifications.

Items to be verified in PCA

PCA will be focusing on the every particular required for an important declaration according to the table given below, and the compliance level of the companies will be measured accordingly. Then determine whether there are any discrepancies or fraudulent activities carried out by the relevant companies, if so correct them accordingly with either recovering them through by Additional Entries or penalizing them according to the Customs Ordinance (Chapter 235):

Duty Base Related Items	Duty Rate Related Items	Duty Amount Related Items	Others
- Value - Quantity - Currency - Exchange Rate	- Classification - Application of General Rates - Preferential Rates	- Exemptions Justifications Amount - Accuracy of duty calculation	- Restrictions - Prohibitions - Import License - IPR - CITES - Royalty - Exchange Control

It should be noted that the above items can be examined in customs clearance and/or pre-clearance verification stages before PCA. The approach in PCA should be different from one in customs clearance (pre-clearance verification) to avoid unnecessary duplication between them and to maximize the merits and minimize the demerits of PCA. As one of the merits, PCA enables PCA officers to examine not only documents attached to customs declarations but also relevant books and records, such as account books, retained by auditees over the past certain period at the auditee's premises. PCA also permits to call samples within 3 months from clearance of goods, recover short paid levies within two years and if a fraud is detected, to impose forfeiture, Penalties irrespective of period of consideration.

Standard Operating Procedure (SOP)

Sri Lanka has become signatory to the World Trade Organization - Trade Facilitation Agreement (WTO-TFA). With the implementation of the provisions of the said agreement, it has been identified PCA as a category "C" commitment. It is a requirement to obtain technical assistance from a donor agency to implement category "C" commitments. Accordingly, Asian Development Bank (ADB) has agreed to provide technical assistance to establish and implement proper PCA system in line with the standards of World Customs Organization (WCO) and WTO. ADB has already provided technical assistance on training the staff of PCA and drafting a Standard Operating Procedure (SOP) to be used as a PCA manual. The SOP has been finalized and published in the year 2023.

Training Programs on Post Clearance Audit (PCA)

As a part of the technical assistant provided by the ADB, training of Officers in PCA is done by the ADB as a continuous programme. The first training session was conducted in 2019 and subsequent training programs were conducted in 2021 and 2022.

Another special training program was also conducted by the resource personals of WCO for the officers attached to PCA in 2023.

Facilitation of CEO/AEO Program conducted by RMD

Risk management directorate has Launched the CEO/AEO programme is in line with the World Customs Organization (WCO) SAFE Framework of Standards and the World Trade Organization (WTO) Trade Facilitation Agreement aimed at securing and facilitating global trade by expediting the movement, release and clearance of goods by reducing the time and cost associated with cross-border transactions.

The AEO programme offers two tiers of certifications i.e., Compliant Economic Operator (CEO) for operators with high legal and operational compliance and Authorized Economic Operator (AEO) for operators who maintain high levels of supply chain security standards in addition to the CEO compliance requirements.

Performance of Post Clearance Audit Division - 2024

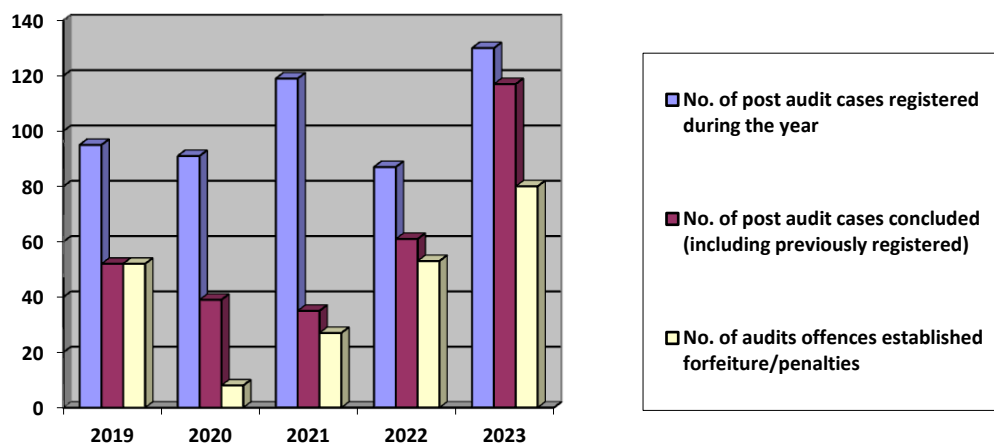
Description	2024
Number of post audit cases registered during the year	185
Number of post audit cases concluded (including previously registered)	154
Number of System Based Audits (SBA) conducted	04
Number of post audit cases established offences and imposed forfeiture/penalties	152
Total amount of forfeiture/ penalties imposed (Rs.)	4,285,393,606
Total amount of forfeiture/ penalties collected (Rs.)	4,518,638,513
Total amount of sales proceeds collected (Rs.)	47,499,403
Total amount collected as A/E (Rs.)	41,979,247
Total amount recovered (Rs.)	4,608,117,163

Comparison of Performance 2020 to 2024

	2020	2021	2022	2023	2024
No. of post audit cases registered during the year	91	119	87	130	185
No. of post audit cases concluded (including previously registered)	39	35	61	117	154
No. of audits offences established forfeiture/penalties	8	27	53	80	167
Total amount of forfeiture/penalties recovered (Rs.)	72,295,530	811,681,719	1,146,354,720	2,587,765,702	4,285,393,606
Total Amount of Sales Proceeds Collected	-	-	-	Nil	47,499,403
Total amount collected as A/E (Rs.)	Nil	16,304,877	10,107,147	32,632,397	41,979,247
Total Amount Recovered (Rs.)	72,295,530	853,483,565	1,156,461,867	2,980,308,099	4,608,117,163

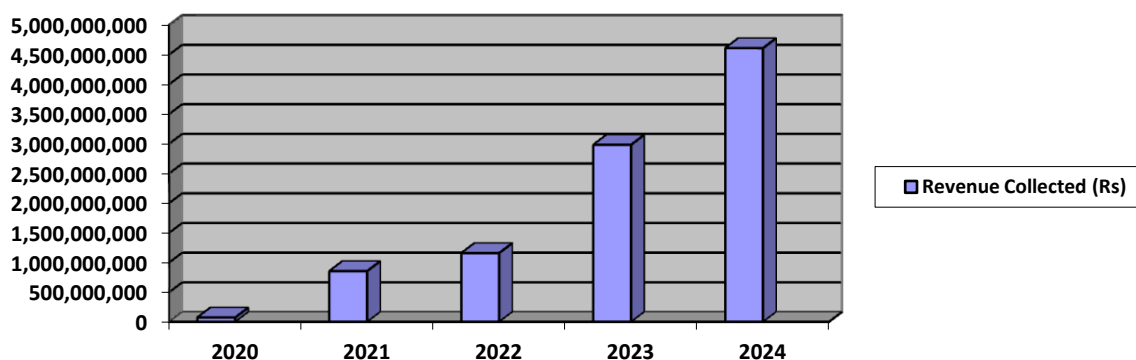
Comparison of Performance 2020 - 2024

Year	No. of post audit cases registered during the year	No. of post audit cases concluded (including previously registered)	No. of audits offences established forfeiture/penalties
2020	91	39	8
2021	119	35	27
2022	87	61	53
2023	130	117	80
2024	185	197	167



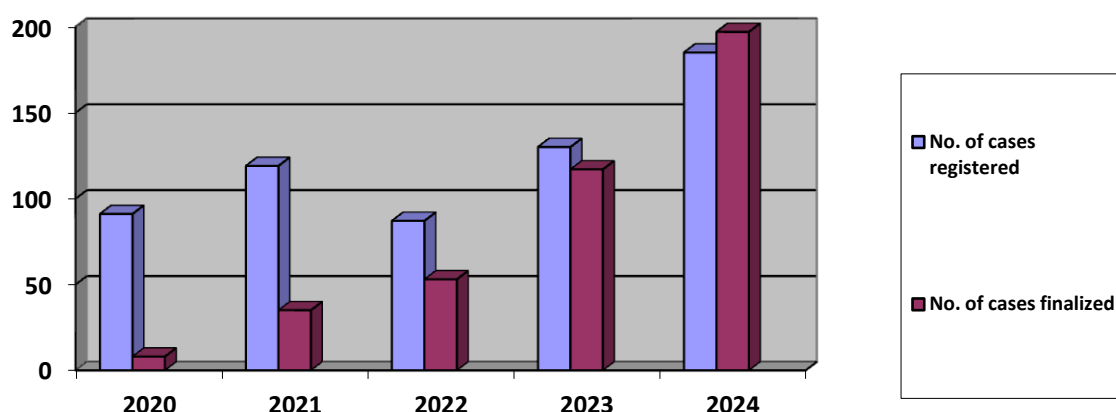
Revenue Collection

Year	Revenue Collected (Rs.)
2020	72,295,530
2021	853,483,565
2022	1,156,461,867
2023	2,980,308,099
2024	4,608,117,163



No. of Cases registered and finalized during the year 2020, 2021,2022, 2023 and 2024

Year	No. of cases registered	No. of cases Finalized
2020	91	8
2021	119	35
2022	87	53
2023	130	117
2024	185	197



8.3.2.3 REFUND DIVISION

The refund division is a part of the Compliance and facilitation directorate (C&FD) under the corporate cluster. The refund division basically handles reimbursements for excess payments on the duties and charges for imports and exports and reimbursements of the goods imported from any foreign port, and upon re-exported to any foreign port under Sections 18 and 22 of the Customs Ordinance (Chapter 235).

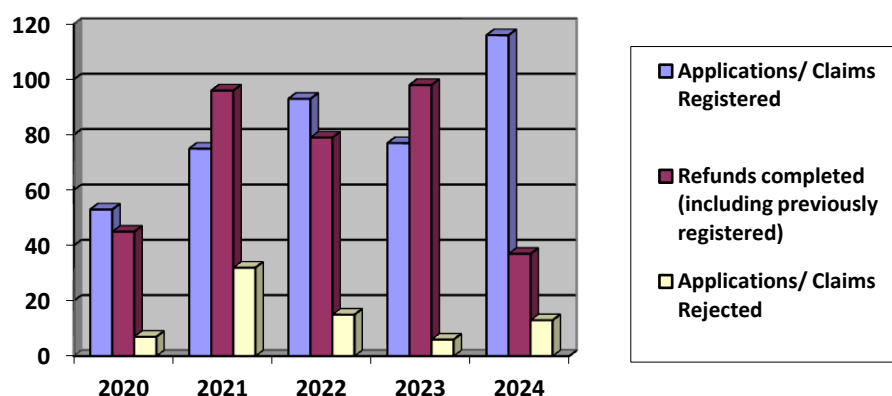
Under Section 18 of the Customs Ordinance an importer is entitled for a refund of duties and charges paid in excess for the imported or exported goods if the claim is done within the stipulated timeframe of twenty-four months from the date of payment. Under Section 22 of the Customs Ordinance an importer is entitled for a drawback of duties not exceeding nine tenth for the goods imported from any foreign port, and upon re-exported to any foreign port.

Status of the Refund Claims

	2024
Number Application/Claims Registered	116
Refunds Completed (including previously registered)	37
Applications/Claims Rejected	13

Status of refund claims- previous years (2020 to 2024)

Year	2020	2021	2022	2023	2024
Applications/Claims Registered	53	75	93	77	116
Refunds Completed (including previously registered)	45	96	79	98	37
Applications/Claims Rejected	7	32	15	6	13



Conclusion

Year 2024 was a challenging year for Customs in achieving the revenue targets set by the Ministry of Finance. Most of the control measures that were imposed by Imports and Exports Control Department on importation of goods as well as payment terms in order to support the State policy decisions taken to safeguard the economy of Sri Lanka were in place throughout the year.

Under the said context it was also challenging for Compliance and Facilitation Directorate to carry out its day-to-day operations to achieve the targets given and meet its objectives. However, this directorate was able to accomplish the responsibilities assigned and achieve the targets given indicating a high level of performance.

In the year 2024, the officers of C&FD have registered 185 post audit cases and they were able to finalize 197 cases including cases of previous years. Number of post audit cases of which the Customs offences were established is 167. The total collected as additional recoveries is Rs. 4,608,117,163/-. The total amount recovered as penalties/ forfeitures is Rs.4,285,393,606/-. The amount total recovered from goods disposed is Rs.47,499,403/-, where the total amount recovered as A/E is Rs. 41,979,247/-.

When analyzing the data related to the performance it can be observed that compared to previous 4 years the highest amount of recovery has been done in the year 2024. It is important to observe that the officer have taken steps to finalize more number of cases compared to the cases that were registered. Hence, it's evident that continued steps have been taken to finalize the pending cases as well. Further, being able conclude above 80% of the initiated cases by establishing offences and imposing penalties and forfeitures exhibits the efficiency in conducting post audit cases. This gives an indication that still the compliance level of the traders is not up to the satisfactory level.

The refund branch attached to this directorate has received 116 applications for refunds and the branch has been able to finalize 50 refund claims.

As the final remark it is important to mention that the performance of the Compliance and Facilitation Directorate could be enhanced more effectively, if appropriate action is taken to allocate required resources and provide periodical trainings.

8.3.3 INFORMATION & COMMUNICATION TECHNOLOGY DIRECTORATE

Introduction

Objectives of the ICT Directorate are to provide technology, services and facilitations to the Department in commissioning the CusDecs processing and furnishing web services around the clock constantly. Total automation of CusDecs processing ensures speedy quality and reliable information systems for effective and efficient Customs administration. ICT Directorate is instituting new more efficient and fail-safe computer-based systems and processes to keep up the submission of all the Customs Declarations and supportive documents, electronically.

Major Functions

- Support to achieve organizational goals through Automation.
- Maintain the systems network, computer peripherals and databases successfully.
- Provide timely and accurate information system and reports to Customs Management, other Customs Divisions, other government agencies and stakeholders.
- Conduct evaluations and effect upgrades to existing systems: 'ASyCuDa', 'Cargo Control system', 'Motor Control System', and 'Thineth System', with global advancements.
- Enhance professional quality with the ICT Skills of the staff of the ICT directorate to achieve the desired operational goals.
- Expand trainings in ICT literacy and operations of the ICT modules to the Department.

1. SYSTEM DEVELOPMENTS	
Task	Status
Integrate Import Remittance Procedures in the ASYCUDA World System	Completed
An alerting system to notify updates and status changes of the Cusdec to traders via SMS	Completed
Automate the collection of taxes by introducing Customs Declaration in ASYCUDA System at UPB warehouses	Completed
Upgrade the old/ existing network infrastructure at the Customs Headquarters	Completed
The security of the end point devices should be improved to mitigate vulnerabilities.	Completed
Internal mailing and document flow management system proposed by Sri Lanka Army for the use of Sri Lanka Customs.	Completed
A computer system that is being developed based on COPA orders to facilitate duty free allowancing process at the airport	Completed
Revamping and maintenance of the existing web site of Sri Lanka Customs	Completed
Security related feedback given by the Sri Lanka Computer Emergency Readiness Team, regarding the systems at Sri Lanka Customs	Ongoing
Integrating Other Government Organizations into ASYCUDA System to automate their approvals process	Ongoing
A system to get approvals from traders for the Cusdec submitted by CHAs with their respective TIN numbers	Ongoing
Digital Signature for a paperless CusDec processing	Ongoing
Digitizing Global maritime Trade (DGMT) through the installation of ASYHUB between the Customs ASYCUDA World and ICT systems of international standards compliant shipping data providers.	Ongoing
Automation of Export Division -Paperless processing should be established at the Export Directorate	Ongoing
Automation of Bonding Division-Paperless processing should be established at the Bonding Directorate	Ongoing
Customs Ai Project for Revenue Forecasting by using Artificial Intelligence	Ongoing

2.SYSTEM MAINTENANCE				
Task			Number of Updates	
Taxations rule updating & Tariff updates			~187	
Fixing system bugs			~420	
Control table updates			~245	
Database performance tuning			~228	
3. STATISTICS & REPORTING				
Type	Requested	Completed	Pending	Payment Collected (Rs)
No of Reports - from outside Customs	361	361	0	
No of Reports - from inside Customs	1018	1018	0	
				1,624,550
4. AUDIT				
Item	Initiated	Finalized	Pending	
Number of cases	95	55	40	
	Detained	Released		
Number of Containers	46	32	14	
			Total Recovery	
Recovery Amounts (Rs)			182,483,000	
5. HELP DESK				
Types of problems reported		Received & Finalized		Pending
Handling WH, CDN, Blend Sheet, Remittance & CusDec issues		1729		None
e-payment issues		1021		None
Troubleshoot THINETH system issues		521		None
Customer Support through mobile hotline		200-250 calls daily		None
Customs application maintainance		211		None
e-Manifest registration and troubleshooting		929		None
6. NETWORK ADMINISTRATION				
Task		Received & Finalized		Pending
Monitor security alerts and logs from various security systems such as Firewalls, WAF, EDR, QMS, NAC, NMS		12483	12483	None
Perform routine security checks and audits on systems, networks, and applications		341	341	None
Review, analyze and respond to security incidents		239	239	None
Firewalls, WAF, EDR, QMS, NAC, NMS Administration Tasks		592	592	None
Participate in meetings/discussions/forums related to network & security		39	39	None
APN/Router Issuance and Configuration on remote locations		133	133	None
Designing and planning the organization's network infrastructure		69	69	None
Network Maintenance Tasks		871	871	None
Troubleshooting and Fixing Core Network Issues		699	699	None
Coordinating with other agencies to establish/maintain connectivity		71	71	None

7. SYSTEM ADMINISTRATION

Task	Received & Finalized	Pending
Zimbra Email Server Administration & Monitoring Tasks	~520(with daily monitoring)	None
Zimbra User Registration and Configuration Tasks	~165(Based of requests)	None
IBM AIX Server Monitoring and Administration Tasks	~322(with daily monitoring)	None
Oracle Vmware Administration Tasks	~347(with daily monitoring)	None
Provisioned Server Monitoring and Configuration	~635 (with daily monitoring)	None
Required Software Installation and Servers	~125	None
Routine Server Administration Tasks (Cert renewal, Storage Expansion etc.)	~175	None
Active Directory User Registration and Configurations	~520	None
Oracle EXADData Administration Tasks	~230	None
EXSI Dell Node VM configuration change	~85	None
VM memory configuration changes	~50	None
New Vm server provisioning and configuration	~25	None

8. WEB SITE

Task	Received & Finalized	Pending
Updating Tariff changes on the website	15	None
Publishing Exchange Rates on the Web	52	None
Publishing the Tender Sale on the Web	28	None
Updating HRD Homepage	0	None
Updating the BCNP Webpage	0	None
Publishing RMU Notices on the Homepage Banner	0	None
Updating the BOI Coordination Homepage	0	None
Publishing Duty Revision Gazettes	5	None
Publishing Notices Regarding Online Registration for Importers	0	None
Updating International Organisation List in BCNP Webpage	0	None
Updating Customs Contact Details of Internal Departments in Home page	4	None
Updating Banner Documents in the Homepage	0	None
Updating Asycuda Alternative Link on the Web	0	None

8.3.4 SPECIALIZED SERVICES DIRECTORATE

Introduction

The objective of the Specialized Services Directorate is providing services to the department and its stakeholders. The services are in respect of determining the appropriate harmonized system codes of the commodities Imported/Exported, analyzing of chemicals Imported/Exported, valuing of gems, precious metals and jewelry for Import or Export, issuing of licenses to the Customs House Agents and registering Importers and Exporters in the ASYCUDA system in order to facilitate processing of Import/Export Customs declaration.

Major Functions

- Commodity / Goods classification
- Identification & Classification of chemicals and allied products
- Identification, Classification and Valuation of gems, precious metals and jewelry
- Issue of licenses to the Customs House Agents and Registration of importers and exporters.

8.3.4.1 COMMODITY CLASSIFICATION UNIT

This unit is responsible for determining the most appropriate Harmonized System (HS) Codes for the products Imported/Exported. When there are disputes in respect of H.S. Code of a particular product in the CusDec, from CusDec Processing units or Cargo Examination units, CusDecs are referred to this unit for the clarification of the classification dispute. In such a situation this unit issues an Internal Advice proposing the most appropriate HS code for the disputed item having gone through the MSDS and other relevant literature.

Apart from that as a measure of facilitation to the trade, this branch issues advance tariff classification ruling for the commodities to be Imported or Exported. Importers/Exporters could obtain this ruling by submitting duly filled application form available in the Customs website. Once this ruling is issued it is valid for a period of one year from the date of its issuance for the same item imported from the same manufacturer.

Anyway, if the officers who refer the CusDecs from any of the entry points or the importers / exporters who are not satisfied with the issued rulings can refer their items to the Nomenclature Committee or even to the WCO Harmonized System Committee for further clarifications through the Department of Customs.

Description	Year			
	Past Progress	Progress as at 31/12/2024		
Application year	2023	2023*	2024	Overall progress
ADVANCED CLASSIFICATION RULINGS (AR)				
Number of Applications Received	456	137	465	602
Number of Rulings Issued	319	127	378	505
Pending Applications	137	10	87	97
Rate of Completion	69.96%	92.70%	81.08%	83.88%
INTERNAL CLASSIFICATION ADVICES (IA)				
Number of Applications Received	153	48	150	198
Number of Rulings Issued	105	41	113	154
Pending Applications	48	7	37	44
Rate of Completion	68.63%	85.42%	75.33%	77.78%
EXTERNAL CLASSIFICATION ADVICES (EXT)				
Number of Applications Received	17	1	17	18
Number of Rulings Issued	16	0	17	17
Pending Applications	1	1	0	1
Rate of Completion	94.12%	0.00%	100%	94.44%

* Files received in 2023 and completed in 2024

- Files Received after 31/12/2024 - 89
- Files Received after 31/12/2024 and Finalized as at 31/12/2024 - 17
- Files Received after 31/10/2024 and pending as at 31/12/2024 - 62

8.3.4.2 CUSTOMS LABORATORY UNIT

Customs Laboratory is established to assist the Customs Department and the stakeholders, in identifying chemicals and allied products that are imported or exported. When there is a doubt on identification of chemicals and allied products being imported or exported, their samples are referred to this laboratory for analysis. Furthermore, when there are disputes regarding the classification of chemicals and allied products, the documents relevant to the products are referred to this branch for their opinion.

As a technical unit, it would coordinate with other relevant stakeholders in implementing various conventions and existing regulations.

Performance

Amounts Recovered as Analysis Fee: Rs. 8,500/=

		Received	Finalized	Completion Rate
Total number of CusDecs	CusDecs for Analysis Only	14	14	100%
	CusDecs for Classification Only	-	-	-
	CusDecs for Analysis & Classification	12	7	58.33%
Total Number of Ruling & Other Files	Ruling files Referred from 'CC' branch	273	266	97.43%
	Ruling files Referred from other branches	15	15	100%
	Others	43	43	100%
	Total	331	324	97.88%

8.3.4.3 TIN/VAT & CHA REGISTRATION UNIT

Issuing of licenses to the Customs House Agents is done by this unit. In terms of section 115(1) of Customs Ordinance the Director general of customs is authorized to issue license to act as Customs house Agents to such persons who satisfy the requirements. Only the Licensed Customs house agents shall act as agent for transacting business relate to entry or clearance of any ship, or any goods, or of any baggage, in any of the ports or places in Sri Lanka. The license is valid for one year period and may be renewed at the end of the period.

TIN/ VAT	Sole Proprietorship	509
	Partnership	106
	Private Limited Company (PVT)	1634
	Public Limited Company (PLC)	1
	One Time Importer / Exporter	310
	UPB Clearance (Vehicles)	1424
	Vehicle Permit Holders	884
	Others	54
CHA Unit	New Registrations of Customs House Agencies	149
	New Registrations of Customs House Agents	179
	Renewals of Customs House Agencies	2159
	Renewals of Customs House Agents	5086
	Cancellations of Customs House Agencies	14
	Cancellations of Customs House Agents	624
	Renewal of Trainee Passes	705
	Charges Recovered (Rs.)	13,554,077

8.3.4.4 GEM UNIT

Officers who are specialized in gem and Jewellery field do processing of documents for import and export of gems, precious metals and Jewellery in this branch. The officers with the coordination of the national gem and Jewellery Authority officers do the valuation.

Export

	Amount (Rs.)
Gems	46,743,165,635
Diamond Jewellery	402,349,609
Other Jewellery	3,746,703,904
Diamonds	60,268,231,538
Geuda/ Minerals	0
Exhibition/ Testing Gem	60,923,283,826
Exhibition Jewellery	101,732,844
Total	172,185,467,356

Imports

	Amount (Rs.)
Rough Diamonds	24,546,641,273
Cut & Polished Diamonds	32,318,433,654
Gems	35,387,318,203
Silver	461,861,584
Gold	1,902,838,228
Gold Jewellery	755,252,134
Silver Jewellery	49,523,689
Findings	259,828,313
Other (consumables)	55,079,041
Total	95,736,776,119

Duty & Other Levies

	Amount (Rs.)
CID	3,335,910
EIC	42,585,598
CESS	0
VAT	260,838,332
PAL	13,505,037
SSL	35,806,862
Over time charges	1,301,950
O E	9,632,150
Others	165,050
Penalty	544,350
Total	367,715,239

Number of Declarations

Export	9054
Import	2921
Re-Export	2074

- Service fee Collected at BIA - Rs. 80,200/=

8.4 HUMAN RESOURCES CLUSTER

8.4.1 Human Resources Management Directorate

8.4.2 Human Resources Development Directorate

8.4.3 Employee Services Directorate

8.4.4 Logistics Directorate

8.4.1 HUMAN RESOURCES MANAGEMENT DIRECTORATE

Introduction

The prime responsibility of this directorate is to manage human resource to carry out the functions of the Department of Customs effectively in order to achieve its objectives.

This directorate is engaged in making recruitment of skilled and qualified individuals who could achieve the vision by accomplishing mission of the department and formulating the strategic plan required for that purpose. HRM directorate strives to gain the fullest contribution of the work force while motivating them and identifying their capabilities and providing solutions for the issues confronted in course time.

Further, the Human Recourse Management Directorate is carrying out the functions related to recruitment, promotion, and transfer, sending on retirement and maintaining the performance adhering to orders, guild lines and rules issued time to time by the government institutions such as public Service Commission, Ministry of Public Administration etc.

Major functions:

- Recruitments, to fill the vacancies and promotion in compliance with recruitment procedure.
- Employee record keeping and confidentiality.
- Performance Management.
- Carry out the functions related to the recruitment of the officers.
- Implementation of internal transfer policies.
- Payment of compensation and management of employee's incentives.
- Preparation of organizational plans.

Performance against the proposed Action Plan for the year 2024

	Key Activities	Actions Taken
1.	Promotions to the posts of Additional Director General of Customs, Senior Director of Customs, Director of Customs, Senior Deputy Director of Customs, Deputy Director of Customs	• Appointment letters have been granted 02 posts of Additional Director General of Customs • Promotions have been granted to 08 posts of Senior Director of Customs • Promotions have been granted to 14 posts of Director of Customs under acting basis • Promotions have been granted to 30 posts of Senior Deputy Director of Customs under full time covering basis • Promotions have been granted to 38 posts of Deputy Director of Customs under full time covering basis During the year 2024.
2.	Promotion of officers to the post of Chief Inspector of Customs (CIC)	16 Inspectors of Customs have been promoted to the post of Chief Inspectors of Customs during the year 2024. (10 officers of them have passed the Limited Examination to recruit for the post of Assistant Superintendent of Customs Grade II and have been appointed to the post of Assistant Superintendent of Customs.
3.	Recruitment of 137 officers to the post of Assistant Superintendent of Customs Grade - II under new Scheme of Recruitment (SOR)	According to a request, made to the Public Service Commission later, approval have been granted to make recruitments for 207 vacancies and accordingly necessary actions have been taken to recruit 166 officers under open stream, 31 officers under limited stream and 10 officers under merit basis. Examination to recruit under open basis was held on 23.03.2024. Accordingly, upon the results of the interview, held on 27 th , 28 th and 29 th of September 2024 for 337 applicants who have passed the examination that is the twice of the number of vacancies and upon the final result sheet,

		issued by the Department of Examination Appointment Letters were issued and 158 officers have assumed duties. 22 Letters were issued upon the results of the examination, held under limited stream and all have assumed duties. 10 Letters were issued under merit stream and all have assumed duties.
4.	Recruitment of officers to the post of Inspector of Customs (IC)	Approval has received to fill 185 vacancies of the Post of Inspector of Customs and necessary actions were taken to fill 145 vacancies under open stream and 40 vacancies under limited stream. Examination for the recruitment under open basis was held on 17.02.2024. Accordingly, interview was held on 28th and 27th August 2024 for 301 qualified applicants. Appointment letters were issued according to the result sheet, issued by the Department of Examination upon results of the interview and 139 officers have assumed duties. 22 Appointment Letters were issued upon results of the Limited Examination and all of them have assumed duties.
5.	Conduct Efficiency Bar Examinations	• First Efficiency Bar Examination for the Post of Inspector of Customs Grade II has been held on 29th and 28.10.2024. • Second Efficiency Bar Examination for the Post of Inspector of Customs Grade I was scheduled to be held in November 2024 and it has been scheduled to be held on 23rd and 22.02.2025. • First Efficiency Bar Examination for the post of Assistant Superintendent of Customs Grade II was scheduled to be held in November 2024 and it has been scheduled to be held on 23rd and 22.02.2025. • First Efficiency Bar Examination for the Post of Customs Guard Grade III was scheduled to be held in December 2024 and it has been scheduled to be held on 15.02.2025.
6.	Confirmation of Appointments	Appointments of 29 Assistant Superintendents of Customs, 16 Inspectors of Customs and 07 Customs Guards who have completed prescribed requirements have been confirmed.
7.	Completion of retirement process of officers to be retired	Letters relevant to the preparation of pension of 73 officers have been forwarded to the Department of Pensions in the Year 2024.
8.	Completion of the process of internal transfers of the officers	Internal transfer procedure was carried out twice, during the year 2024.
9.	Completion of the process of granting Annual increments based on performance appraisal	Salary increments were granted to 1,513 officers of the Department of Customs during the year 2024
10.	Completion of granting incentives to the staff based on the performance	In the year 2024, incentives have been granted to all the officers who fulfilled required qualifications and incentives to be paid in the year 2023 have also been paid in this year.
11.	Completion of routine functions of the Human Resources Management Directorate	In the year 2023 • 11,400 letters have been sent through daily post. • 125 vehicle passes have been issued. • Loan Applications of 274 officers have been forwarded for payment activities. • 160 officers have obtained foreign duty leave and 6 officers have obtained private foreign leave for a long period while 353 officers have obtained private foreign leave for a short period. • Further, this directorate has engaged in its routing works during this period.

8.4.2 HUMAN RESOURCE DEVELOPMENT DIRECTORATE

Vision

To be the excellent training division for the Customs Department

Mission

Capacity building for seamless services integration abreast with changes in the international Customs, trade and security landscape, and also to contribute as the Customs think tank of Sri Lanka in the national Socio - economic development of the country.

Introduction

Customs Administrations of each and every country in the world is facing huge challenges with the emerging trends such as modernization, globalization, technological innovations, restructuring processes and optimization of workforces. All these factors are directly related to Customs Professional Development which indicated the importance of giving high priority to Human Resources Development in Customs administrations.

Sri Lanka Customs is one of the most prominent departments in Sri Lanka which acts as a boarder control agency of the nation with more than 200 Years of experience. Having objectives of Collecting Revenue, Enforcing Customs Law, facilitating legitimate Trade and Protecting Society, Sri Lanka Customs plays a vital role in the Socio-Economic well-being of the country.

To take over the responsibilities of Sri Lanka Customs with an effective and efficient manner, it is vital to produce the knowledgeable and highly skilled individuals who are able carry out their responsibilities with positive attitudes while practicing the service ethics at the highest standard.

Pursuing this inspiration, Sri Lanka Customs always focuses on facilitating not only officers of the department but also other outside stakeholders who involve in processes related to Customs and Border Protection.

Human Resources Development Directorate (HRD) of Sri Lanka Customs conducts training programs and workshops for employees using local resources and in collaboration with international resources to enhance their capacity, knowledge, skills and attitudes to achieve the department's goals and objectives.

Major Functions

- **HRD conducts and coordinates training programs, both locally and internationally mainly for the employees of the department.**

- **Coordination of programmes offered by foreign agencies.**

Based on the opportunities/ invitations that the Sri Lanka customs receives from international organizations such as WCO, WTO, UNODC etc., HRD holds the sole responsibility of coordinating such programs with the approval of the Human Resources Committee.

Such foreign training opportunities includes Seminars, Workshops Training Courses, Meetings, Post Degree Programmes Conferences etc, which aligned with the Customs matters in transnational nature.

These foreign training opportunities are of different natures, where some of these trainings are held in foreign countries which the selected customs officials need to travel abroad, while some programs are concluded in Sri Lanka, where foreign resource persons would arrive to Sri Lanka.

Further, some of the foreign training programs such as meetings, seminars, webinars Etc, are conducted virtually.

- **Conducting Local Programs**

Local training is aligned with the competency development of employees enhancing the knowledge & awareness in relevant fields, together with identification of skills and inborn talents.

HRD conducts house local training programs for every tier of the Customs, utilising local resource persons ground in the Customs in accordance with an approved annual action plan. The said action plan is created on the updated training needs of the department. At the end of each year, HRD would call for suggestion from each directorate of the department, and based on the feedback the coming year's action plan is created.

Apart from holding the major responsibility of building capacity of the officers of the Department, this Directorate is entrusted with policy matters related to capacity development and training such as;

- Formulating, updating & implementing training policies and procedures.
- Aligning all requirements to enhance capacities of employees of every level to achieve the departmental objectives.
- Standardizing and adjusting training contents for new recruits and experienced officials when changing working positions.
- Collaborates with both local and international agencies (WCO,WTO, UNODC etc.) in providing latest up-to-date training for the employees
- Formulation and deliverance of specific training programs to meet the Departmental aspirations
- Provide the innovative and effective learning environments
- Enhance the level of practicing of service ethics by Customs Officers
- Coordinate every aspect of Capacity Building related matters with international requirement in human resources management.
- Assessing the training needs of the Department by prioritizing the training requirement.
- Formulating implementing and monitoring the Annual training plan and curriculums
- Conducting of training programmes, seminars& workshops.
- Monitoring and evaluation of training programmes
- Provision of necessary training for outside organizations such a Military, Police, Government & Private organizations, Universities, etc. when requested.
- Conducting a certificate programme for Customs House Agents
- Provisioning of resource persons from Customs to facilitate training requirements of stakeholder on Customs matters.
- Providing Library facilities for the customs staff.

The Carder of HRD

In the view of achieving departmental training goals, the following carder (Table 01) has already been approved by the management authorities.

However, currently this directorate is running on shortage of carder as described in following table (Table 01), yet performs all the duties in a timely manner with great effort, to meet the Departmental capacity building needs.

Table 01: Approved Carder Vs Current Carder

Grade	Approved Carder	Available at present
DC	01	01
SDDC	02	01
DDC	03	01
SC	N/A	01
DSC	08	02
ASC	08	04
IC	N/A	02
MSO	03	03
Total	25	15

Achievements of the Directorate in the year 2024:

Local Training Program

Details of the local training program are published in the Chapter 6.2 of this Report.

In accordance with the Action Plan 2024 and, other programs which were directed by DGC/ HR committee, HRD has successfully conducted a total of 58 Local Training Programs (both in-house & External), for Customs staff members during the year of 2024, and the following table (Table 02) illustrated the number of officials (Grade Wise) participated in such trainings.

In the above mentioned Programmes it also included the Induction Training Programmes for Newly Appointed ASCC (158) as well as Newly Appointed ICC (140) too.

**Table 02: Participation of the Customs Staff members for Local training programs
(In house & External)**

Grade	Participation(In house & External)
ADGC	01
SDC	02
DC	05
SDDC	85
DDC	134
SC	135
APPRAISER	10
DSC	91
ASC	468
CIC	01
IC	130
MSO	40
KKS	19
OTHER	9

According to the requests made by outside stakeholders, and with the approval of the HR committee, the HRD has coordinated and conducted many training programs during the year 2024, for various organizations such as Department of Coast Guards, Military, Police, Government & Private organizations, Universities etc.

As per the nature of such requests, some programs were conducted in-house and in other instances, suitable resource persons from the department were outsourced to conduct trainings.

Training programmes for outside stake-holders

- Training Courses - 58

Foreign Training Programs

Details of the foreign training program are published in the Chapter 6.2 of this Report.

The HRD has successfully coordinated a total of 64 foreign training programs which were held overseas, Sri Lanka and in virtual mode during the year 2024.

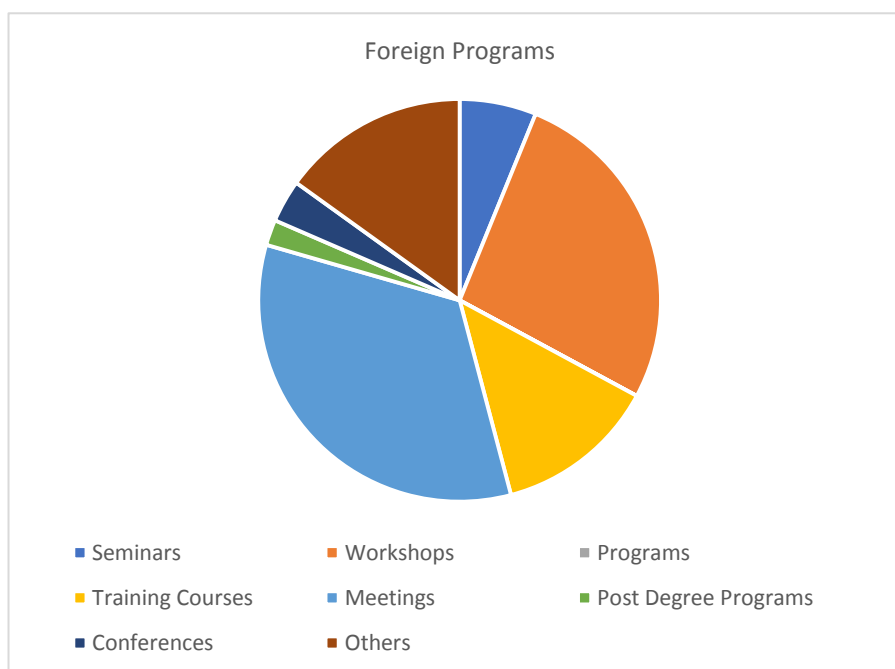
Table 04 illustrates the participation of customs officials (grade-wise) for foreign training programs while table 05 shows the types of training conducted during the year.

**Table 04: Participation for Foreign Seminars/ Conference/
Training Programs- 2024 (Grade wise)**

Grade	Participation
DGC	02
ADGC	06
SDCC	06
DCC	05
SDDCC	23
DDCC	29
SC	08
DSCC	20
ASCC	61
Others	03

Table 05: Types of Foreign Training Programs held in year 2024

Foreign Programmes-	Total: 197
Programmes – Foreign	
• Seminars	08
• Workshops	31
• Committees	21
• Programmes	25
• Training Course	16
• Sessions	18
• Meetings	32
• Post Degree Programmes	02
• Conference	07
• Others	37



Customs House Agent Training & Examination

The certificated course for Customs House Agents/ Wharf Assistants, is one of the most well-known training programs conducted by HRD. This training course provides the overall knowledge in Customs Clearing process, Import/ Exports procedures, Customs ordinance & related laws, Classification of Goods, Valuation techniques, SLPA procedures, ASYCUDA system, Environmental and social protection conventions Etc. all these lectures are conducted by experienced customs officials and for some course modules, we invite resource persons from outside organizations.

This training program has a high demand due to, that this program laid the foundation of making a licensed CHA holder. In order to obtain a CHA license, it is a must to follow this program and pass the written examination conducted at the end of the course. These CHA License holders plays a vital role in the country's import/export trade.

Apart from becoming Licensed CHA/WA, many candidates are applying for this course due to the high recognition of the certificate awarded at the end of this exam.

This certificated awarded by HRD is recognized both locally & internationally.

The table below illustrates the details of Group 01 -CHA/WA examination held in year 2024.

Table 06: Summery of CHA/WA Certificate Course Examination Group 01 -2024

Examination	Participants	Qualified Participants	Percentage
CHA/WA certificate course examination	284	252	88.73%

Customs Library

The Customs Library, an important tool for Human Resource Development, was established on 26.01.2005 and same was established under the purview of Director HRD as an affiliated unit.

The library facilities are available for all the staff of the department and even non-members can use the library. Addition to the books, various magazines and newspapers are also available, library Collects and secure the department Orders, reports made by the department for future reference.

It has been observed that the membership of the library is being increased so that it is required to provide more facilities for the library such as.

- (a) Tailor made library software to be introduced (with a Barcode system)
- (b) Internet facilities to be provided with sophisticated more computers

Other services provided by HRD

- **Reimbursing course fees of master's degree programs**

Obtaining a master's degree qualification is very important for customs officials in their future promotions. HRD provides the service of reimbursement of course fees incurred by customs officials for their master's degree programs.

This service will not only encourage the customs officials to engage in their higher studies to achieve master's qualifications, but in the long run Customs will stand as the department with the highest educationally qualified staff in the entire state sector.

Challenges faced by HDR at the Present & Suggestions

Currently HRD is running on skeleton crew which is much less than the original approved carder (Reference: Table 01). Therefore, it has become a major problem since the current HRD staff must handle huge load of work to fulfill the duties to meet departmental goals in a timely manner.

Since HRD holds the utmost responsibility of capacity development of the entire Customs department, therefore it is needed to have some logistics arrangements such as Water Dispensers, laptop computer for deliver the lectures etc. As well as we have received good quality equipment's for the HRD Auditorium. But still they are not installed properly. Therefore to cater the growing training needs of the department, it is needed to fulfil the aforementioned requirements as soon as possible to deliver a smooth service to the staff of the department.

Next Step

- Conducting **training need survey** to identify training requirements of directorates in order to adjust the training **schedule 2025**.
- **Reorganize resource pool** and conduct teaching methodologies programs for Resource pool.
- Prepare **training modules** for local programs.

Major Achievements

- Organized 58 local training programmes for the Customs Officials.
- Completed CHA Certificate awarding for 284 applicants and registered 300 more for next year programme.
- Preparing a comprehensive training database (Local & Foreign) for five years period (2019 to 2024).
- Conducted the ASC Induction training program and IC Induction training program.

8.4.3 EMPLOYEE SERVICES DIRECTORATE

Objectives

To develop a culture of strong work ethics focused on fostering an environment where responsibility, disciplinary, accountability and integrity are consistently upheld ensuring that all actions align with legal, official and organizational standards.

Major Functions

- i. **Disciplinary Management:**
Conduct Preliminary Investigations and Formal Disciplinary inquiries against the officers concerned and implement as stipulated in the volume II of the establishment code.
- ii. **Answering Government Audit Queries:**
Coordinate with all the Directorates and reply for the queries raised by the Auditor General
- iii. **Coordinate Audit and Management Committee Meetings (AMC):**
Coordinate Audit and Management Committee Meetings (AMC) conducted by Ministry of Finance.
- iv. **Preparing Reports to be submitted to the Committee on Public Accounts (COPA)**
Coordinate with all the Directorates and prepare answers for the inquires of COPA Reports and submit to the Ministry of Finance
- v. **Answering Parliamentary Questions**
Obtain observations/answers to the Parliamentary Questions from all the Directorates and submit to the Ministry of Finance
- vi. **Coordinate with legislative institutions (CID, Bribery Commission, Parliament Sub Committees and etc.)**

Performance of the Directorate for the year 2024

- **Disciplinary Management**

Preliminary Investigations

No. of Preliminary Investigations held in 2024	No. of Preliminary Investigations completed	No. of Preliminary Investigations pending
20	12	08

- **Formal Disciplinary Inquiries**

No. of Formal Disciplinary Inquiries held	No. of Formal Disciplinary Inquires completed	No. of Disciplinary Inquiries remaining
18	08	10

- **Answering Audit Queries**

Number of Audit Queries received	Number of Audit Queries answered	Number of Audit Queries pending
19	19	-

- **Answering Parliamentary Questions and Series**

Number of Questions received	Number of Questions answered	Number of Questions pending
06	06	-

- **Disciplinary Clearance**

Almost 5,745 disciplinary clearances have been sent to HRM Directorate for the establishment duties.

- **Audit and Management Committee Meetings**

Four AMC meetings were conducted by the MOF for the year 2024.

- **Strengthen the Employee Service Directorate**

Trainings

Two training programmes were offered for the staff members facilitate better learning opportunities for the staff.

Speed up the process of preliminary investigation

It is required to ensure that the preliminary investigation are being finalized without unnecessary delays. Therefore, follow-up actions are being taken to ensure that such investigations are finalized on required time period.

8.4.4 LOGISTICS DIRECTORATE

Introduction

Logistics Directorate plays a vital role in the Department to perform the indispensable duty assigned by the Government. The key objective of the Logistics Directorate is to supply all the requisites including the services, productively and transparently to every Directorate of the Department.

Major Function

- Provision of supply and services to the required Directorate on time while assuring the quality in order to ensure the uninterrupted functions of the Department.
- Procurement of goods and services in a transparent manner, adhering to Treasury circulars and the National Procurement Guidelines.
- Proper storage and inventorying of purchases procured in order to ensure their security and optimum utilization while ensuring proper stock control and efficient stores management system.
- Assets Management of all moveable and immovable assets of the Department.
- Satisfactory completion of the construction of work in the new Customs Headquarters Building as per the schedule and ensuring the implementation of a proper Premises management System.
- Ensuring the appropriate steps in maintaining the Motor Vehicle fleets of the Department with optimum running condition.

Performance for the year 2024

The attention on improving the physical resources of the Sri Lanka Customs was very high during 2024. This responsibility was completely laid upon the logistic Directorate. Therefore, timely providing supplies and services for finalizing activities of the department was the key obligation for the Directorate. However, the Directorate was able to complete those supply and services requirements within 2024 as expected.

For the works carried out by the Logistics Directorate, out of the revised estimate of Rs. 1,321.81 million allocated for recurrent expenditure in the year 2024, Rs. 1,247.21 million has been utilized. The utilization rate shows a progress of 94%. Similarly, out of the revised estimate of Rs. 593.47 million for capital expenditure, Rs. 462.90 million has been utilized. The utilization rate shows a progress of 78%. The performance of several major supplies and services related with the above progress are detailed below.

Major Functions completed during the year 2024

Object Code	Major Function	Allocated Provision (Rs.Mn)	Financial Progress		Physical Progress
			(Rs.Mn)	%	
	Goods	698.67	575.70	82	
1201	Stationery Items	70.00	68.62	98	85 stationary items purchased in three times during the year
1203-002	Uniforms	44.20	38.25	87	Uniform materials 1300 meters, Shoes 1,994, Socks 3,988 & 20 nos of other uniform accessories items purchased during the year
1205	Other Purchasing	51.00	40.74	80	Purchasing of Bed Sheets 4,495, Pillow cases 4,443, TSS Bags 3,217, Polysac bags 65,300 Table ware 924 and other goods (Disposable Face Marks 5,500 Hand Sanitizers 4 l can - 50, 500ml bottle -100, gloves - 2500 etc.)
2102	Furniture's and Office Equipment	17.97	13.45	75	Beds 05, Dining Tables 06, Dining Chairs 04, Plastic Chairs 16, Office Table 07, Chairs 74, Four Drawer Steel cupboard 32, Double door cupboard 19, Cloth Rack 08, Locker set 12

2103	Plant Machinery & Equipments	364.50	363.73	100	Purchasing of 32 nos of Printers, 25 nos of AC Machine, 85 nos of UPS, Enterprise Data Center, Enterprise e-mail and Backup Solution, Endpoint Privilege (EDR & PAM Solution), Lab equipments (EDXRE Machine) and Other Electrical Goods. Service hold back payment of Container Scanning System of US\$ 211,473.80 on 2024.07.10)
2106	Software Development	51.00	50.91	100	Purchase of endpoint detection and response license and support and privilege access management solution license for the customs software system.
005-2106	Development and Implementation of a Risk Management Software in Sri Lanka Customs	100.00	0.00	50	After the procumbent procedures contract have been awarded to the selected company on 30 th December 2024.
Works		48.00	22.26	46	
1303 2001	Maintenance and Rehabilitation of Building & Structures	48.00	22.26	46	Maintenance and repairs of Customs HQ building Damaged tiles replacement work in 9th floor canteen, Repair work of discotheque area, Improvement of Internal Affairs unit (Partitioning work) Partitioning work in CHA/VAT unit, Replacement of damaged tempered glass in CHA/VAT unit, Damaged tiles replacement work in roof slabs, Installation of foot valve in treatment plant, Painting work in customs museum, Conservation of artifacts in the customs museum Maintenance and repairs of Customs regional buildings Renovation of custom quarters in Morgan Road, Construction of water tank structure in Naikanda SPO, Repair work in Katunayake BIA customs rest, Installation of generator in Katunayake rest, Construction of wall in Japanese warehouse for security purpose, Repair work in custom guard rest (washroom, doors, water seepages), Construction of steel frame in baggage SR for security purpose, Building and water tank repair works in Trinco SPO, Renovation of Sinnapadu SPO, Repair works of Mattala quarters

Object Code	Major Function	Allocated Provision (Rs.Mn)	Financial Progress		Physical Progress
			(Rs.Mn)	%	
	Service	1,168.60	1,112.14	95	
1202-009	Fuel for pool vehicles	100.00	91.00	91	Fuel for 127 nos. of vehicles (Head Office and Regional Office)
1203-001	Diets	73.10	72.40	99	Provided Lunch , Dinner and Refreshment for Customs Officers (Colombo Port , Hambntota port)
1302	Plant Machinery & Equipments	42.00	37.89	90	Maintenance of AC, Computers, Printers, Photocopy, Treatment plants, Scanners etc.
1304	Software Maintenance	2.93	-	0	
1402	Postal and Telecommunication	110.20	110.05	100	Monthly Bill payment of Head Office and Regional Office
1403	Electricity and Water	245.00	242.96	99	Monthly Bill payment of Head Office and Regional Office
1404	Rent and Local Taxes	97.20	95.64	98	Rent and Local Taxes of Head Office and Regional Office
1405	Cleaning and Janitorial Services	89.70	89.45	100	Service agreement (Head Office and Regional Office)
1407	Security Services	40.00	39.26	98	Signed service agreement from 2024.04.01 to 2025.03.31 (Head Office and Regional Office)
1408	Lease Rental for Vehicles procured Under Operational Leasing	60.00	57.94	97	Payment of lease rental for 17 nos. of vehicles procured under operational leasing
1409-138	Machinery and Office Equipments Service Agreements	81.20	60.03	74	Payments of 18 nos. of service agreements and additional maintenance works not cover the agreement.
1409-139	Vehicle Insurance	5.00	2.30	46	Insuring the Vehicle Fleet (all vehicles are fully insured)
1409-140	Miscellaneous Services Expenditure	21.27	19.43	91	Miscellaneous Service Expenditure such as Name Boards to be established at the Customs lands, establish boundary line etc.
001-1304	ASYCUDA IT System	95.00	94.10	99	Purchased and install fort gate Firewall Cluster for ACYCUDA IT System
003-1403 003-1409-140	New container Scanning Project	41.00	35.67	87	Payments of Electricity and water bills, Fire protection and Generator Service agreements during the year 2024
1301 2003	Rehabilitation and Maintenance of Vehicle	65.00	64.02	98	Repairing and maintenance of 108 nos. of Departmental Vehicles during the year
	Total Expenditure	1,915.27	1710.11	89	

8.5 REGIONAL CLUSTER

8.5.1 Passenger Services (Katunayake) Directorate

8.5.2 Passenger Services (Colombo) Directorate

8.5.3 Revenue & Services (Katunayake) Directorate

8.5.4 Revenue & Services (Provincial) Directorate

8.5.1 PASSENGER SERVICES (KATUNAYAKE) DIRECTORATE

Introduction

Passenger Services Directorate (Katunayake) of Sri Lanka Customs performs under the regional cluster of Sri Lanka Customs. The main focus of this Directorate is to facilitate the movement of passengers and passenger baggage while effectively enforcing the Customs Law and other related Laws at the border, in order to protect state revenue and to safeguard socio-economic, cultural and ecological interests of the country.

Main Objectives

- Facilitation of passengers and baggage clearance for legitimate purpose.
- Controlling and prevention of restricted and prohibited goods through the border.
- Safeguarding socio-economic, cultural and ecological interests of the country.
- Protecting state revenue.

Functions of this directorate

- Facilitating the movements of inward and outward 'bona-fide' passengers and their baggage.
- Facilitating the movement of transit passengers and their baggage.
- Facilitating of movements of VVIP, VIP, Silk Route and CIP passengers.
- The processing of crew and aircrafts arriving into and departing from Sri Lanka.
- Issuing of clearance to the outgoing air crafts.
- Granting duty free baggage allowance on passenger baggage.
- Collecting of duty and other levies from the baggage containing goods in commercial quantity and commercial nature.
- Releasing of goods on ATA Carnet, guarantees and special deposits, etc. and taking follow up actions.
- Processing of inward and outward gem parcels.
- Online submission of foreign currency declarations made by inward and outward passengers, and issuance of official receipt.
- Endorsing remaining baggage allowance on Power of Attorney enabling authorized persons to clear unaccompanied baggage after the departure of the passenger.
- Clearance of mishandled baggage.
- Clearance of diplomatic baggage.
- Conducting an examination of passenger if required.
- Control and prevention of importation and exportation of restricted and prohibited goods.
- Conducting investigations and inquiries in case of detection of Customs offences.
- Producing suspects to Courts, and taking appropriate actions to recover penalties and further forfeitures through Court proceedings if necessary.
- Facilitating the disposal of unclaimed goods under Customs supervision.
- Supervise the destruction of goods detained by the Agriculture Department at BIA under Customs supervision.
- Securing and disposal of forfeited or detained goods.
- Disposing of forfeited items, accounting of penalties and further forfeitures in terms of the provisions in Customs Ordinance (Chapter 235).
- Maintaining good coordination with other agencies functioning in the Airport.

Revenue collection – 2024

Duty and other levies:

	Amount (Rs.)
CID	141,693,495.00
VAT	456,073,887.00
PAL	64,337,092.00
Import CESS	210,727,801.00
Surcharge	406,831.00
XID	38,435.00
SSL	66,083,838.00
Penalty	357,769,245.00
Case Penalty	178,005,808.00
SCL	714,770.00
Other	102,700.00
Total	1,475,953,902.00

Other Charges:

	Amount (Rs.)
SR Charges	1,765,550.00
OT Charges	8,751,900.00
DFS Customs Charges	409,600.00
Computer Fee	5,706,750.00
Photocopy	166,265.00
Total	16,800,065.00

Total Revenue Collection (Rs.): 1,492,753,967.00

Detections

No. of Cases detected	: 145
Total value of the goods forfeited (Rs.)	: 1,638,777,256.00
Value of Foreign Currency forfeited (Rs.)	: 201,283,564.60
Value of Gemstones forfeited(Rs.)	: 38,526,038.00
Value of Gold forfeited (Rs.)	: 218,527,974.00
Value of other goods forfeited (Rs.)	: 1,180,439,679.40
Quantity of Narcotics detected	: 104.80 kg

Quantity of other restricted/prohibited items detected

Category	Gold (Raw / jewelry)	Gold gel/paste	Cardamom	Cosmetics	Insecticides/Pesticides	Medicine
Weight (kg)	21.7	21.2	1926.8	1111.1	82.3	1023

Category	Mobile Phones	E- Cigarettes	Cigarette sticks
No. of units	6884	6546	7,039,202

Services provided to the passengers in 2024

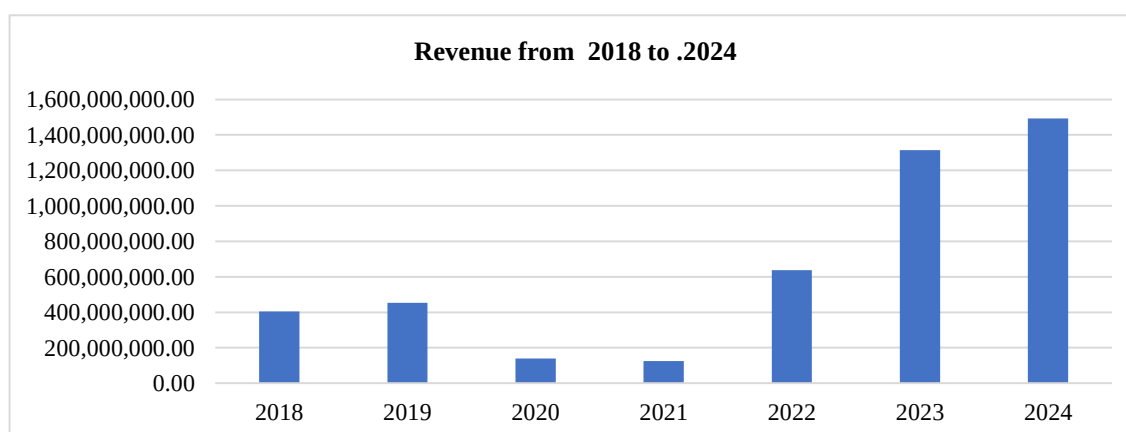
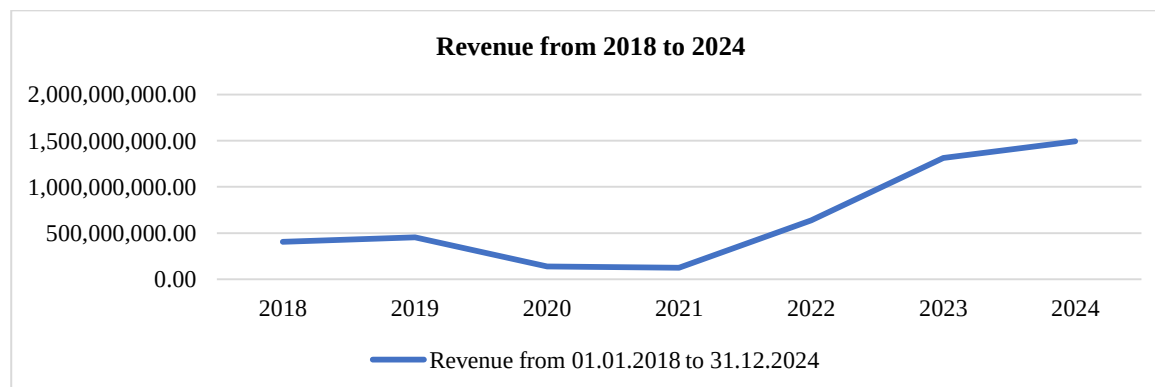
No. of flights arrived	25,932
No. of passengers arrived	4,085,127
No. of flights departed	26,355
No. of passengers departed	4,244,462
No. of passengers cleared through the red channel after payment of duty & other levies	22,872
No. of passengers who claimed Duty free allowance	48,285
No. of Mishandled baggage cleared	27,148
No. of VIP movements at Arrival	1,342
No. of VIP movements at Departure	1,275

Source: Case Register BIA, SR Register BIA

** not included the values of Gold gel/ paste detections which are to be valued after the ongoing process of determination of the gold percentage and HS classification of the goods.

Revenue from 2018 to 2024 (Rs.)

Year	Grand Total	% of Revenue Increase compared with previous year
2018	404,875,536.00	
2019	452,738,967.00	12
2020	139,679,711.00	-69
2021	124,119,902.00	-11
2022	637,675,154.00	414
2023	1,313,385,295.00	106
2024	1,492,753,967.00	12



8.5.2 PASSENGER SERVICES (COLOMBO) DIRECTORATE

Major Functions

- Facilitation of passenger baggage and baggage clearance both inwards and outwards.
- Safeguarding revenue, prevention of importation and exportation of restricted and prohibited items
- Safeguarding socio-economic, cultural and ecological interest of the society.
- Controlling and monitoring UPB warehouses

List of UPB Warehouses

Baggage Office-sales(BO Sales)
 Baggage office-Rank Container Terminal (BO RCT)
 Bggage office New Nuge Road (BO NNR)
 Laksirisewa-Colombo
 Laksirisewa-Ninthavur
 Transco-Wattala
 Transco-Dambulla
 Midco
 Trico-Colombo
 Ceylon shipping Lines-Colombo/Adalachchena

Note : In the year 2023- Trico(Galle), Trico(Kurunegala), CSL(Kandy) warehouses were established under Passenger Service Directorate but in 2024 it was under Provincial Directorate.

Revenue Collections (Rs.)

BO Sales	
No. of Declarations	-
No. of Packages	-
	Amount (Rs.)
CID	61,291,907.14
VAT	56,975,254.67
PAL	18,256,108.63
CESS	1,977,230.82
Excise Duty	351,713.00
SUR	622,408.00
SSL	1,656,206.75
SCL	78,955.00
VAL	-
SRC	11,995,780.00
Seal	271,100.00
Overtime	43,828,780.58
Penalty	2,652,364.00
Other Charges	66,776,940.96
TW Charges	20,990,250.00
Total Amount	284,724,999.55

BO RCT	
No. of Declarations	6,408
No. of Packages	187,054
	Amount (Rs.)
CID	19,672,247.00
VAT	44,831,289.00
PAL	19,332,838.00
CESS	43,660,385.00
EXCISE DUTY	2,154,031.00
SUR	9,225.00
SSL	8,806,873.00
SCL	18,300.00
VAL	-
SRC	10,600.00
Seal	-
Overtime	221,650.00
Penalty	23,870,036.00
Other Charges	430,650.00
TW Charges	-
Total Amount	163,018,124.00

BO NNR	
No. of Declarations	13,582
No. of Packages	70,816
	Amount (Rs.)
CID	16,389,339.00
VAT	27,077,135.00
PAL	10,847,290.00
CESS	22,305,773.00
EXCISE DUTY	2,073,973.00
SUR	484,469.00
SSL	5,170,218.00
SCL	40,083.00
VAL	2,000.00
SRC	260,108.00
Seal	34,171.00
Overtime	-
Penalty	646,051.00
Other Charges	146,012.00
TW Charges	1345.00
Total Amount	85,477,967.00

LAKSIRISEWA (Colombo)	
No. of Declarations	23,565
No. of Packages	60,463
	Amount (Rs.)
CID	17,212,902.00
VAT	31,133,903.00
PAL	14,585,441.00
CESS	30,402,785.00
EXCISE DUTY	2,104,638.00
SUR	299,064.00
SSL	6,741,240.00
SCL	790,755.00
VAL	-
SRC	132,400.00
Seal	193,750.00
Overtime	7,216,860.00
Penalty	3,137,054.00
Other Charges	-
TW Charges	-
Total Amount	113,950,792.00

LAKSIRISEWA (Ninthawur)	
No. of Declarations	3,370.00
No. of Packages	7,618.00
	Amount (Rs.)
CID	1,025,720.00
VAT	1,857,418.00
PAL	883,608.00
CESS	2,132,610.00
EXCISE DUTY	155,949.00
SUR	36,390.00
SSL	404,686.00
SCL	49,200.00
VAL	-
SRC	12,650.00
Seal	-
Overtime	-
Penalty	317,012.00
Other Charges	-
TW Charges	-
Total Amount	6,875,243.00

TRANSCO (Wattala)	
No. of Declarations	37,361
No. of Packages	131,954
	Amount (Rs.)
CID	10,171,347.00
VAT	25,917,085.00
PAL	19,011,565.00
CESS	52,331,250.00
EXCISE DUTY	1,088,756.00
SUR	1,028,566.00
SSL	8,671,319.00
SCL	139,819.00
VAL	-
SRC	208,000.00
Seal	200,750.00
Overtime	5,561,674.00
Penalty	4,167,279.00
Other Charges	-
TW Charges	-
Total Amount	128,497,410.00

MIDCO	
No. of Declarations	21,362.00
No. of Packages	95,003.00
	Amount (Rs.)
CID	15,845,846.00
VAT	38,119,588.00
PAL	15,633,932.00
CESS	35,428,045.00
EXCISE DUTY	1,630,965.00
SUR	969,275.00
SSL	7,122,208.00
SCL	12,220.00
VAL	-
SRC	238,950.00
Seal	101,100.00
Overtime	5,549,242.00
Penalty	2,179,001.00
Other Charges	65,633.00
TW Charges	-
Total Amount	122,896,005.00

TRANSCO (Dambulla)	
No. of Declarations	47
No. of Packages	87
	Amount (Rs.)
CID	900.00
VAT	1,512.00
PAL	10,400.00
CESS	30,450.00
EXCISE DUTY	-
SUR	-
SSL	4,340.00
SCL	-
VAL	-
SRC	-
Seal	-
Overtime	-
Penalty	-
Other Charges	-
TW Charges	-
Total Amount	47,602.00

TRICO (Colombo)	
No. of Declarations	29,998.00
No. of Packages	79,533.00
	Amount (Rs.)
CID	29,541,057.00
VAT	48,138,392.00
PAL	20,236,906.00
CESS	38,101,737.00
EXCISE DUTY	3,476,383.00
SUR	1,539,092.00
SSL	9,709,637.00
SCL	254,180.00
VAL	-
SRC	292,658.00
Seal	374,900.00
Overtime	4,959,266.00
Penalty	6,319,879.00
Other Charges	449.00
TW Charges	-
Total Amount	162,944,536.00

CSL(Colombo)	
No. of Declarations	38,839.00
No. of Packages	130,646.00
	Amount (Rs.)
CID	33,549,923.00
VAT	60,120,365.00
PAL	26,453,407.00
CESS	54,039,213.00
EXCISE DUTY	2,383,191.00
SUR	1,194,265.00
SSL	12,251,022.00
SCL	90,705.00
VAL	-
SRC	400,250.00
Seal	203,750.00
Overtime	5,687,290.00
Penalty	5,677,862.00
Other Charges	5,895,825.00
TW Charges	78,000.00
Total Amount	208,025,068.00

CSL(Adalachchena)	
No. of Declarations	655
No. of Packages	1882
	Amount (Rs.)
CID	287,925.00
VAT	502,354.00
PAL	255,450.00
CESS	664,205.00
EXCISE DUTY	17,400.00
SUR	
SSL	118,378.00
SCL	
VAL	
SRC	2,450.00
Seal	
Overtime	195,000.00
Penalty	5,000.00
Other Charges	
TW Charges	
Total Amount	2,048,162.00

SERANDIB	
No. of Declarations	11,221.00
No. of Packages	36,846.00
	Amount (Rs.)
CID	7,855,687.00
VAT	19,225,892.00
PAL	8,933,749.00
CESS	21,071,489.00
EXCISE DUTY	1,210,284.00
SUR	261,409.00
SSL	4,068,750.00
SCL	-
VAL	-
SRC	163,350.00
Seal	25,000.00
Overtime	4,241,813.00
Penalty	2,539,350.00
Other Charges	-
TW Charges	-
Total Amount	69,596,773.00

Total Recoveries of Passenger Service (Colombo) Directorate

No. of Declarations	186,408
No. of Packages	801130
	Amount (Rs.)
CID	212,844,800.14
VAT	353,900,187.67
PAL	154,440,694.63
CESS	302,145,172.82
EXCISE DUTY	16,647,283.00
SUR	6,444,163.00
SSL	64,724,877.75
SCL	1,474,217.00
VAL	2,000.00
SRC	13,717,196.00
Seal	1,404,521.00
Overtime	77,239,925.58
Penalty	51,510,888.00
Other Charges	70,537,159.96
TW Charges	21,069,595.00
Total Amount	1,348,102,681.55

Total recoveries of Passenger Service (Colombo) Directorate in year 2023 = Rs.1,144,253,491.80
(except CSL Kandy, Trico Galle, Trico Kurunagala)

Total recoveries of Passenger Service (Colombo) Directorate in year 2024 = Rs. 1,348,102,681.55

Percentage Difference = + 17.82%

Eco Social Protection

Sri Lanka Customs being one of the border protection agencies in Sri Lanka acts in prevention of entering restricted and prohibited items into the territory ensuring the eco social protection. Detained and forfeited items are shown below.

S/No	Description	Warehouse							
		Laksiriseva	Serandib	CSL	MIDCO	TRICO	NNR	TRANSCO	RCT
1.	No. of forfeited packages at the beginning of the year	303	1	194	32	123	75	62	-
2.	No. of forfeited packages at the end of year	249	148	339	23	225	82	74	48

Training Programme

Since passenger service directorate is established for delivering a smooth service towards passengers (who are not importers or exporters), it is essential to have a competent Customs staff. General passengers always require an uninterrupted service without any hindrance from customs since they are migrating to and from Sri Lanka continuously. Therefore our directorate is highly focusing on building capacities of Customs Officers through training programmers to deal with general passengers.

At following instances officers have been directed to training programmes.

S/No	Name of the Programmers	No. of officers
1	Intellectual property brand identification training by ATB intellectual property(PVT) Ltd	ASC - 05
2	Capacity Building Programme for ASCc	ACO - 02
3	Suspicious Transactions on money laundering Terrorism financing and proliferation financing	DDC – 01 , ASC - 05
4	Regional cross border investigation workshop	ASC -01
5	Training program offered by the NDDCB	SDDC - 01, ACO - 02
6	WCO globe forum on origin interconnectivity	DDC- 01, ASC- 01
7	National Customs Enforcement Network(nCEN) training programme	SDDC - 02, DDC- 07,
8	Awareness programme on Discipline	ASC - 01
9	INAMA India and south east asia project	ASC- 01
10	Training Programme Authorized Economic Operations(AEO)	ASC - 01
11	Intelligence Training for custom officers organized by stat intelligence service	DDC - 01
12	WCO-Japan career Development Programme	ASC - 01
13	WCO Regional Pre-Accreditation Workshop for Technical and operational Advisors(TAOs)on post clearance Audit(PCA)	SDDC - 01
14	Workshop on IP Laws and Product identification	ASC - 03
15	Training programme on Authorized Economic Operators	ASC - 01
16	Webinar Course on measuring Digital Trade	ASC - 03
17	Workshop on IP Laws and product identification	ASC - 04
18	Workshop on First Responder Computer Forecsics & Cyber-Crime Investigations	ASC - 01
19	Workshop on Rules of Origin and HS Classification conducted by USAID	ASC - 03
20	Workshop on customs inquiry for SDDC& DDC	DDC – 08 SDDC - 04
21	Extended workshop on Rules of Origin and TFA With Int'expert from USAID	DDC - 03,ASC - 11
22	Training Programme on Practical usage of customs risk management	ASC - 04
23	JAICA Knowledge CO-Creation programme	ASC - 12, DDC - 03
24	Crash course for Appraisers	DSC - 01
25	Intellectual Preperty brand identification training by ATB Intellectual property (PVT)LTD	ASC - 07
26	Suspicious Transactions on money laundering Terrorism Financing and prolfersion Financing	ASC - 05 DDC - 01
27	Training programme on developing investigation skills	ASC - 01
28	Workshop on prosecution and investigation	ASC - 01
29	Training of trainers programme on teaching methodologies	DDC - 01 ASC - 05
30	Training session on advance ruling classification	SDDC - 01, DDC - 01

Key activities planned under Trade (Service) Facilitation Objectives

The main objective of the passenger service directorate is to clear the unaccompanied personal baggage of the passengers. Most of these passengers are Sri Lankan employees who worked abroad and they have sent foreign currency to Sri Lanka. Workers' remittances have been a key pillar of Sri Lanka's foreign currency earnings providing a substantial cushion against the widening trade deficit. Passengers service Directorate plays a key role in uplifting the Sri Lankan workers' welfare by releasing their unaccompanied personal baggage under the UPB allowance scheme. Many actions have been taken to make this process efficiently and effectively. Apart from that the goods sent by them as gifts are released to the receivers on recovery duty and other levies applicable. The details of such clearances are given as follows:

Action	Key Tasks	Key performance Indicators (KPI)									
Streamlining Warehouse operations	2024			TRICO	LAKSIRI	CSL	MIDCO	SERAN DIB	TRANS CO	NNR	RCT
	Ensuring hassle free clearance process in order to facilitate the passengers	No of pax cleared	UPB	14,524	12905	18,968	9,236	4844	13248	7804	953
			GIFT	15,474	14030	20,526	12,126	6377	24,160	5778	5455
		No of Packages cleared	UPB	36,982	37,657	60,973	28,481	10,594	38,852	42,461	93673
			GIFT	42,551	30,424	71,555	66,522	26,252	93,189	28,355	93381
		No of containers cleared		1322	463	1247	384	240	566	360	895

Disposal of goods

In UPB warehouses, the abandoned and forfeited cargo gradually accumulates which leads to minimization of storage area. Therefore disposal process should be continued.

No. of remaining abandoned packages at each warehouse can be shown as follows.

		Laksirisewa	Serandib	CSL	MIDCO	TRICO	NNR	TRANSCO	RCT
1.	No of abandoned packages at the beginning of the year	152	34	427	15	2388	21	179	Nil
2.	No of abandoned packages at the End of the year	127	34	2053	54	5440	123	226	Nil

8.5.3 REVENUE & SERVICES (KATUNAYAKE) DIRECTORATE

Introduction

The Directorate of Revenue & Service Katunayake is based at the Air Cargo Terminal of Bandaranaike International Airport, Katunayake. The Directorate is responsible for collection of due revenue and facilitate clearance of import Air Cargo ensuring the border control regulations are enforced under the provisions of the Customs Ordinance and other related laws and regulations.

Sri Lankan Air Lines Ltd functions as the major cargo handling agent at the Air Cargo Terminal. SLFFA Cargo Service Ltd and Expo Aviation Ltd operate as other cargo handling agents and self-handling service provider at Cargo Terminal II to provide service under the control of Sri Lanka Customs. Speedy clearance of courier cargo is attended on priority basis at the bonded warehouses operated by M/S DHL (Pvt) Ltd and M/S Colombo Cargo Express (Pvt) Ltd.

Major Functions

- Assessing and collecting Custom Duty, Cess and other charges on goods imported by air.
- Processing of goods declarations and permit clearance.
- Grant approvals for clearance of goods imported under various export-oriented facilitation schemes operated under Industries and Services Directorate.
- Grant approvals for clearance of goods import cargo consigned to enterprises registered under Board of Investment Sri Lanka.
- Effect round the clock speedy clearance of urgent air cargo imported by air including perishable, Courier Cargo, Diplomatic Cargo and mails etc.
- Facilitate transfer of unaccompanied passenger baggage of returning passengers to various unaccompanied passenger baggage warehouses.
- Processing Import CusDecs and grant clearance for Import shipments related to BOI, Non BOI, Courier and perishable Cargo.

Performance during the year 2024 (Rs.)

S/No	Description	Code	Air Cargo (KTIM 2/3/4)	DHL (KTDH 2/3)	Colombo Cargo	UPS (KTF T2)	Total
1	Customs Imports duty	CID	4,011,393,047.00	496,128,304.00	286,032,966.00	177,367,732.00	4,970,922,049.00
2	Value Added Tax	VAT	31,101,197,139.00	2,285,089,209.00	1,345,701,338.00	769,658,177.00	35,501,645,863.00
3	Ports & Air port development Levy	PAL	8,830,734,308.00	666,847,897.00	402,410,939.00	236,016,229.00	10,136,009,373.00
4	Social Responsibility Levy	SRL	0	0	0	850.00	850.00
5	Special commodity Levy	SCL	341,958,575.00	318,549.00	123,514.00	1,310,708.00	343,711,346.00
6	Social Security Contribution Levy	SSL	4,711,915,824.00	0	193,899,582.00	114,551,508.00	5,020,366,914.00
7	Consolidated Levy	CON	16,283,926.00	0	0	0	16,283,926.00
8	Customs Imports Surcharge	SUR	15,968,855.00	0	6.00	1,668,627.00	17,637,488.00
9	Excise Duty	XID	3,952,595.00	29,267.00	38,114.00	945,422.00	4,965,398.00
10	SR Charges	SR	0	0	0	16,000.00	16,000.00
11	Nation Building Tax	NBT	0	0	0	0	0
12	Import Cess (EDB)	EIC	1,820,927,592.00	202,324,539.00	93,653,130.00	64,925,195.00	2,181,830,456.00
13	Computer fees	COM	15,285,208.00	8,227,750.00	4,186,004.00	1,970,200.00	29,669,162.00
14	Examination fees	EXM	16,191,600.00	9,394,400.00	4,276,700.00	2,362,800.00	32,225,500.00
15	Over Payment	OVP	784.00		0.00	1,270.00	2,054.00
16	Overtime Charges	OTC	55,465,408.00	10,176,600.00	715,801.00	0	66,357,809.00
17	Seal Chargers	SEL	219,850.00	0	0	0	219,850.00
18	Penalty	PTY	77,087,295.00	12,235,583.00	2,037,071.40	3,651,928.00	95,011,877.40
19	Verification fees	VCS	0.00	9,229,800.00	1,210,733.24	0	10,440,533.24
20	Miscellaneous	MISC	18,346.00	0	0	100.00	18,446.00
21	Special Deposit	SPD	0.00	0	0		0
22	Vehicle Entitlement Levy	VEL	185,065.00	0	0		185,065.00
23	Other (E-Over payments)	EOP	0.00	0	0		0
24	Pre Payment	PP	55,600.00	0	0		55,600.00
25	Other (Amendment Charges)	AMD	0.00	237,002.00	0		237,002.00
Total (Rs.)			51,018,841,017.00	3,700,238,900.00	2,334,285,898.64	1,374,446,746.00	58,427,812,561.64

S/No	Description	Air Cargo (KTIM 2/3/4)	DHL (KTDH 2/3)	Colombo Cargo	UPS (KTF T2)	Total
26	No of Cusdec Received	55,397	5,393	14,256	7,881	82,927
27	No of Cusdec Passed at Bonding, Infac & TIEP	3,764	2,481	438	0	6,683
28	No of Cusdec Passed at BOI	36,827	25,718	10,862	0	73,407
29	No of Cusdec Passed as Entreport	69	0	0	0	69
30	No Of S.R. Applications (DRA)	20	0	0	0	20
31	No of Cusdec Passed under Provisional Basis	0	0	0	0	0
32	No. Cusdec Passed under exemptions /19 A	1,408	0	0	0	1,408
33	No of Applications Passed under Transshipments(TR)	7,948	0	624	0	8,572
34	No of Dip/DPL Cargo Consignments	254	0	0	0	254
35	No of Cusdec Pass Under Corporate /G	17	0	0	0	17
36	No of Cusdec Passed under Carnet	59	0	0	0	59
37	No of Cusdec Passed under B.G (ACT/DHL/CC)	97	0	0	0	97
38	No of Cusdec Passed under ISAFTA/SAFTA	129	0	0	0	129
39	No of Cusdec Passed under P.G (ACT/DHL/CC)	2	0	0	0	2
40	Eric Register	53	0	0	0	53
41	Gem Register	396	0	0	0	396
	Total	106,440	33,592	26,180	7,881	174,093
42	No. of Pkgs delivered	-	-	-	-	0
43	Other	-	-	-	-	0

8.5.4 REVENUE AND SERVICES (PROVINCIAL) DIRECTORATE

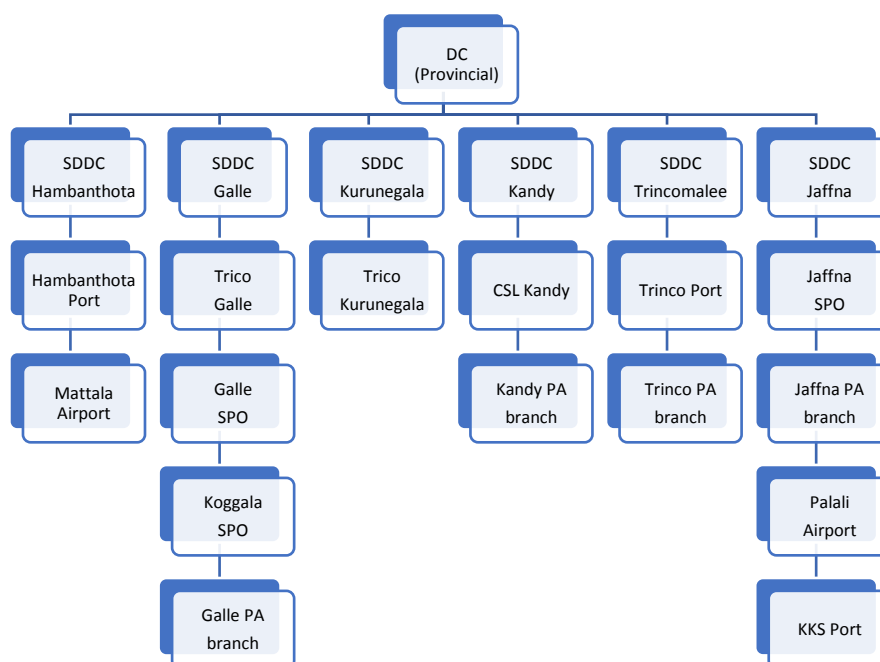
Introduction

Revenue and Services (Provincial) Directorate of Sri Lanka Customs was established under the regional cluster in August, 2010 through the Customs reforms and modernization program. It is presently located at 7th Floor, C wing of the Customs House.

Structure of the Provincial Directorate

- The Provincial Directorate is governed by the Additional Director General of Customs (Regional)
- The Director of Customs (Provincial) is in charge of all provincial offices.

Organizational Structure



Duties Performed by the Revenue & Services (Provincial) Directorate

- Administration of collecting customs duty and other levies
- Facilitation of trade and industries carried out in the regional cluster
- Passenger facilitation by providing them a speedy clearance
- Enforcement of law by investigating and prosecuting offenses committed under the Customs Ordinance and other laws related to revenue and social protection laws in the region.
- Coordinate and cooperate with the other Directorates of Sri Lanka Customs while engaging in customs activities.

Performance Summary (Revenue)

Airports

KPI	MRIA	Palai	Total
Customs Duty and other levies collected	22,801.00	839,015.00	861,816.00
Penalties	103,038.00	103,400.00	206,438.00
No. of cases for detained/ forfeited goods	-	-	-
OT and Other Charges collected	1,287,100.00	862,200.00	2,149,300.00
Total(Rs.)	1,412,939.00	1,804,615.00	3,217,554.00

Sub Preventive Offices

KPI	Hambanthota	Galle	Koggala	Trinco	KKS	Total
Customs Duty and other levies collected	19,561,583.53	1,242,934.64	-	2,836,429.00	11,323,051.00	34,963,998.17
Penalties	75,00.00	375,000.00	-	195,956.00	4,222,073.00	4,868,029.00
No. of cases for detained/ forfeited goods	-	-	-	-	-	-
OT and Other Charges collected	21,877,029.43	9,167,772.00	-	21,266,605.00	525,950.00	52,837,356.43
Total(Rs.)	41,513,612.96	10,785,706.64	-	24,298,990.00	16,071,074.00	92,669,383.60

UPB Warehouses

KPI	Trico-Galle	Trico-Kurunegala	CSL-Kandy	Total
Customs Duty and other levies collected	16,031,362.00	27,936,722.00	25,383,673.00	69,351,757.00
Penalties	371,494.00	995,000.00	352,440.00	1,718,934.00
No. of cases for detained/ forfeited goods	-	-	1	1
OT and Other Charges collected	7,064,958.00	6,645,555.00	7,766,506.00	21,477,019.00
Total(Rs.)	23,467,814.00	35,577,277.00	33,502,620.00	92,547,711.00

Postal Appraising branches

KPI	Galle PA	Kandy PA	Trinco PA	Jaffna PA	Total
Customs Duty and other levies collected	8,918,812.00	15,815,403.00	12,493,754.00	30,428,081.00	67,656,050.00
Penalties	30,400.00	75,926.00	-	2,506,934.00	2,613,260.00
No. of cases for detained/ forfeited goods	2	-	-	-	2
OT and Other Charges collected	13,150	2,950	1,900.00	10,350.00	28,350.00
Total(Rs.)	8,962,364.00	15,894,279.00	12,495,654.00	32,945,365.00	70,297,662.00

Passenger Facilitation

UPB Warehouses

KPI		Trico-Galle	CSL-Kandy	Trico-Kurunegala	Total
Number of packages cleared	UPB	12,056	14,256	23,062	49,374
	Gifts	5,757	8,140	9,650	23,547
Time duration taken for parcel clearance (mins) *Depends on the consignment		40	60	30	-

Airports

KPI	MRIA	Palali	Total
Number of flight clearances granted	648	774	1,422
Number of passengers cleared	100,708	38,901	139,609
Number of crew members cleared	4,672	-	4,672
Time duration for baggage clearance(minutes)	Baggage clearance time is different from flight to flight according to the number of passengers	Baggage clearance time is different from flight to flight according to the number of passengers	-
No of illegal leakages from the feeder bond/duty free shops	-	-	-

Sub Preventive Offices

KPI	Hambanthota	Galle	Koggala	Trinco	KKS	Total
Number of vessel clearances granted	579	164	-	188	44	975
Number of passengers cleared	-	-	-	-	5508	5508
Number of crew members cleared	-	Not available	-	1663	-	1663
Time duration for baggage clearance	-	-	-	-	Varies from vessel to vessel according to the number of passengers	-
No. of illegal leakages from the feeder bind/duty free shops	-	-	-	-	-	-

Postal Appraising branches

KPI	Galle PA	Kandy PA	Trinco PA	Jaffna PA	Total
Number of parcels cleared	6,351	7,851	2,690	8,380	25,272
Time duration taken for parcel clearance (minute)	10	12	15	15	N/A

Eco-Social Protection

Airports

KPI	MRIA	Palali	Total
No. of risky passengers identified	-	-	-
No. of passengers examined	-	-	-
Penalties	Nil	Nil	Nil
No. of forfeitures	-	-	-
No. of detained goods	24	81	105

Sub Preventive Offices

KPI	Galle	Koggala	Trinco	H'tota	KKS	Total
No. of risky passengers identified	-	-	113*	-	-	-
No. of passengers examined	-	-	-	-	-	-
Penalties	Nil	Nil	Nil	Nil	Nil	Nil
No. of forfeitures	-	-	-	-	-	-
No. of detained goods	-	-	-	-	-	-

*Myanmar refugees

UPB Warehouses

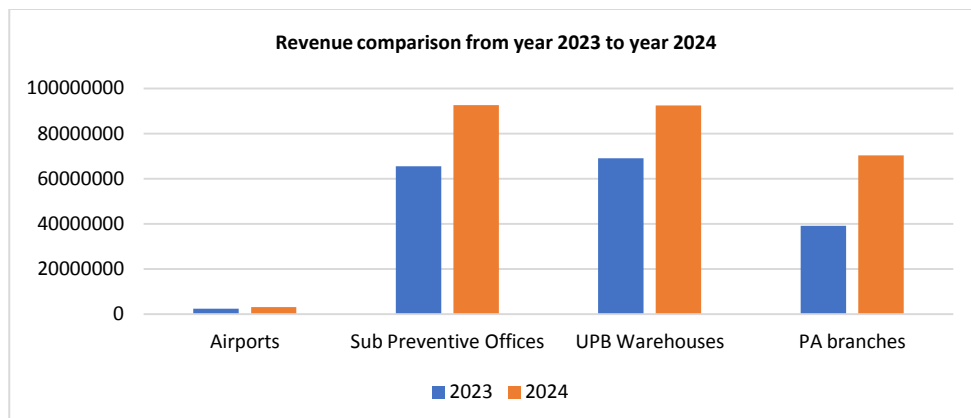
KPI	Trico-Galle	Trico-Kurunegala	CSL-Kandy	Total
No. of risky passengers identified	-	-	1	1
No. of passengers examined	-	-	1	1
Penalties	Nil	Nil	Nil	Nil
No. of forfeitures	-	-	-	-
No. of detained goods	-	-	1	1

Postal Appraising (PA) Branches

KPI	Galle PA	Kandy PA	Trinco PA	Jaffna PA	Total
No. of risky passengers identified	1	-	1	-	1
No. of consignments examined	6,3510	7,851	2,690	8,380	25,272
Penalties	30,400.00	75,926.00	Nil	2,506,934.00	2,613,260.00
No. of forfeitures	1	1	2	19	23
No. of detained goods	2	-	47	59	108

Achievements of the Action Plan 2024

Revenue Objective



- Achieved a 33% revenue increase from Airports compared to 2023.
- Achieved a 41% revenue increase from Sub Preventive Offices compared to 2023.
- Achieved a 34% revenue increase from UPB Warehouses compared to 2023.
- Achieved a 79% revenue increase from Postal Appraising branches compared to 2023

Achieved an overall 47% revenue increase compared to year 2023.

01. Key activities under Revenue Objective	
Key activity	Current progress
1.1 Surveillance and Passenger accompanied baggage examination	Implemented. All the detained parcels by Central Mail Exchange are being examined and due revenue are being collected. If commercial quantities are found, penalties were imposed.
1.1.1 Recovery of due Revenue PA Branches Examine the goods and decide the proper classification and valuation Collect due revenue from the items examined, if applicable	
1.1.2. Collection of due revenue from passengers at JIA & KKS Port (air & ferry) Examine the goods and decide the proper classification and valuation Collect due revenue from the items examined, if applicable Application of Customs Ordinance if necessary	Implemented. Functions have been carried out at Jaffna International Airport and in KKS port in 2024.
1.1.3. Collection of due revenue from Sub Preventive offices	Implemented.
1.2 Collection of Over Time Charges 1.2.1 Maintain records of overtime and collect due charges	Implemented.

2. Key activities planned under Trade Facilitation objective	
Key activity	Current progress
2.1. Ensuring hassle free clearance process in order to facilitate the passengers	Implemented
2.2. Ensuring hassle free clearance process in order to facilitate the passengers	Implemented
2.3. Ensuring smooth accompanied baggage clearance process	Implemented
2.4. Allowing passengers to enjoy purchases within the duty-free facility	Implemented.
2.7. Facilitate Cargo operation/passenger clearance at KKS port 1. Get allocated adequate staff for cargo operation by coordinating with HRM 2. Supply the physical resources with coordination of Logistics Directorate 3. Preparation of SOP (Standard Operating Procedure) for cargo operation at KKS	Operations of the ferry service is running smoothly. Functioning with minimum staff due to the understaff situation of the dept. A low bed scanner machine is to be fixed within next six months. Implemented.

03. Eco-Social Protection	
Key activity	Current progress
3.1. 3.1.1. Compliance with legal requirements in order to detain the restricted and prohibited goods (Jaffna –PA Branch)	Implemented. 29 parcels were detained or/and forfeited due to lack of licensing requirements.
3.1.2. Control the flow of restricted and prohibited items into the country at JIA & KKS Port (air & ferry)	Implemented. 66 packages were detained and handed over to Plant and Animal Quarantine units at JIA. 06 Packages were detained or/and forfeited due to lack of licensing requirements.

04. Key activities planned under Organizational Development	
Key activity	Current Progress
4.1. Coordinate and communicate with provincial offices. 4.1.1. On time communication with provincial offices upon requirements of other directorates and stakeholders. 4.2.2. Coordinate with other directorate and stakeholder to confirm smooth operation in provincial offices as required.	Use of WhatsApp as the communication tool for instant messaging, quick updates and real time collaboration. Achieved a 100% success rate in delivering timely and effective communication.
4.2. Strengthening the cadre at Provincial Offices 4.2.1. Requesting sufficient staff to ensure proper Customs operations at Jaffna region	Due to the current understaff status of the dept., all provincial offices are functioning with minimal staff.
4.3. Building a sufficient and proper accommodation facility for the staff 4.3.1. Draw the attention of Customs administration to provide Jaffna region staff with sufficient and proper accommodation facilities 4.3.2. Coordinating with the Logistics directorate for completion of the project	A committee is appointed which is headed by DC(Provincial) to build a proper accommodation facility for Customs Staff working at Northern Province offices.
4.5. Obtaining “Certificate on Releasing Lands for Government organizations” for the lands in Jaffna 4.5.1. Identifying the lands and collect the relevant documents to prove ownership. 4.5.2. Identifying the lands with disputes and the type of dispute. 4.5.3. Arrange discussions with relevant parties on land with disputes and arrive to an agreement. 4.5.4. Obtain the survey plan through logistics Directorate. 4.5.5. Fencing and securing the land through logistics Directorate. 4.5.6. Make arrangements to obtain “Certificate on Releasing Lands”	Thirteen lands have been identified as Customs lands in the region. Two of these lands have ongoing disputes. A portion of one land is occupied by the Army, while the other portion has been requested by the Valikamam North Pradesiya Sabha for a vehicle park. Land in Mullaitivu is occupied by the Department of Fisheries while the process of transferring the land to SLC was underway. The Department of Fisheries and Aquatic Resources began construction of a fishermen's rest house on the land without obtaining the necessary permissions. A meeting will be held to discuss the matter with the parties involved at the Maritimappattu Divisional Secretariat on the 17th of July, with the participation of Customs, Department of Fisheries and Aquatic Resources, Mullaitivu, and Manalkudiruppu Village Fisheries Society.
4.6. Improve the knowledge related to Narcotics, HS codes and other Customs procedures of provincial staff. 4.6.1. Discuss with HRD and other branches who are specialized in the relevant field. 4.6.2. Organize the workshop.	Two workshops were conducted with the assistance of the Australian Border Force regarding customs procedures and illegal immigration.

8.6 DIRECTORATES DIRECTLY UNDER DIRECTOR GENERAL OF CUSTOMS

8.6.1 Revenue Task Force Directorate

8.6.2 Appeals Directorate

8.6.3 Systems and Procedures Compliance Audit Directorate

8.6.4 Finance Management Directorate

8.6.5 Excise (Special Provisions) Division

8.6.1 REVENUE TASK FORCE DIRECTORATE

Introduction

Revenue Task Force (RTF) Directorate is operating under direct supervision of Director General of Customs and acts as a strike force and keeps vigilance over all activities of the Customs Department, for promoting integrity and eliminating irregular practices & any other irregularities affecting smooth functioning of Customs operations.

RTF is headed by a Director of Customs and the other staff comprising Deputy Directors of Customs, Superintendents of Customs, Deputy Superintendent of Customs, Assistant Superintendents of Customs, Inspectors of Customs, Customs Guards and the clerical staff.

RTF monitors all imports and exports to ensure that all the goods have been cleared on payment of all levies due, and in conformity with all other rules and regulations, and empowered to intercept and re-examine or seize for investigations any goods imported, or to be exported, including personal baggage, mail & courier parcels. Further RTF will carry out surprise checks at Airports, Air Cargo, Courier Parcel Warehouses, Unaccompanied Passenger Baggage Warehouses, Parcel Post, General cargo, BOI Cargo, Bonded Cargo, and Export Cargo etc.

Main objective of this directorate is to provide DGC with an arm of control and to be vigilant over all activities of the department. RTF performs various enforcement activities upon intelligence gathered by the staff and also on information received from the public.

RTF also maintains vigilance over the clearance of goods in the Long Room, warehouses, air cargo, parcel post, courier services and other special procedures for clearance of goods.

Main functions

- Promoting integrity and eliminating irregular practices within the department.
- Responding promptly in case of complaints and allegations.
- Assisting the DGC to manage crisis situations by mobilizing resources.
- Intercept and re-examine any goods imported or exported and verification of the correctness of the procedures followed.
- Intercept or search passengers and passenger baggage at airport or UPB warehouses.
- Maintain vigilance over the clearance of goods in the parcel post, courier services and other special procedures for clearance of goods.

Performance of this Directorate during the year 2024 (Rs.)

GOAL 1 – MAXIMISE REVENUE							
OBJECTIVE	STRATEGY	ACTIVITIES	KPIs	ACHIEVEMENTS			
				Q1	Q2	Q3	Q4
1.1 Reduce Revenue leakages/ Protection of Revenue	1.1.1 Vigilance on clearance of commercial Imports/Exports (Sea & Air)	Select & detain the suspicious consignments for investigation (FCL, LCL, Air Cargo)	No. of consignments detained/Intercepted	235	149	144	241
		Recover additional levies on HS codes amendments & Value adjustments	Amount of additional levies recovered	59,838,838	55,644,227	59,058,412	68,059,804
		Impose forfeitures & Penalties on fraudulent activities	Amount recovered as Forfeitures & Penalties	469,174,887	477,475,689	304,347,261	594,528,004
	1.1.2 Controlling, monitoring & intervening of UPB, APB	Select & detain suspicious UPB containers & baggage	No. of consignments detained/ Intercepted	15,053	7,749	10,454	14,002
		Recover Levies on taxable items	Amount of Levies Collected	4,512,921	11,429,018	11,749,971	20,103,706
		Impose forfeitures & Penalties on fraudulent activities	Amount recovered as Forfeitures & Penalties.	109,757,973	117,513,289	93,339,334	140,846,702
		Conduct raids to BIA	No. of BIA raids conducted	5	14	18	13
			Recovery on BIA raids	166,549	22,036,820	11,660,592	61,271,368
	1.1.3 Making recommendations for policy formulation	Make senior management aware regarding vulnerabilities, loopholes and make recommendations for corrective measures	No of vulnerabilities/ Loopholes identified and reported.	-	-	-	2
1.2 Generate additional revenue	1.2.1 Disposal of forfeited goods at RTF SR	Disposal of salable goods	Amount of revenue collected	-	-	1,689,180 *	20,426,467
		Destruction of unsalable goods	Quantity of the destructed goods	-	-	-	e-waste, food stuff

* Used vehicle seats

8.6.2 APPEALS DIRECTORATE

Introduction

The Appeals Directorate of Sri Lanka Customs has been established in conformity with the international trade practices set out under the provisions of the Revised Kyoto Convention (RKC) of the World Customs Organization (WCO) and the Trade Facilitation Agreement (TFA) of the World Trade Organization (WTO).

The Directorate functions directly under the Director General of Customs.

Its objective is to facilitate the trade by considering the appeals lodged in writing to the Director General of Customs, make suitable recommendations after having verified the facts and to take follow up actions.

In view of putting in place of an effective appeal mechanism for review and where appropriate, for making recommendations for the correction of administrative action or mission, the appeal committee has been formed and established. Director of Customs (Appeals) would be member by virtue of his designation as such and whereas the other members would assist him by sitting in this committee on regular basis.

In appeals which are forwarded to other Director of Customs (Appeals) by the Director General of Customs are scrutinized by the Director of Customs (Appeals) to ensure the validity and the scope of the appeals. The appeals which need more information and facts for processing are referred to the relevant Directorates for obtaining detailed reports and further details on the subject cases.

It is only after receiving these details, the Director of Customs (Appeals) would be able to forward the appeals to the committee for consideration of any relief.

Therefore, it is to be noted that the number of appeals forward to the appeals committee in each year depends on the number of appeals referred to this Directorate by the Director General of Customs.

Performance for the year 2024 is as follows.

	Performance	Percentage
No. of appeals registered in 2024	101	-
No. of appeals pending at the end of December 2023	32	-
Total No. of appeals to be considered in 2024	133	-
No. of appeals considered in 2024	76	57.142
No. of appeals finalized in 2024	70	52.631
No. of appeals for which the follow – up actions had been taken	70	52.631

8.6.3 SYSTEMS AND PROCEDURES COMPLIANCE AUDIT DIRECTORATE

Introduction

Systems and Procedure Compliance Audit Directorate is functioning directly under the Director General of Customs. It is headed by a class I Accountant of the Sri Lanka Accountant's Service. The expectations of creating this new Directorate were to assist the operational management in systematic improvement to prevent recurrence of irregularities and lapses in integrity and maintain and improve internal controls in accordance with risks involved.

The scope is to conduct audits assessing the effectiveness and economy of resource initialization in all core processes and supporting processes which including in all divisions throughout the Department.

Major Functions

- Effectively manage the internal audit activity to ensure it adds value to the organization by promoting audit service wherever possible.
- Evaluate the adequacy and effectiveness of controls encompassing the organization governance, operations and information system including;
 - Reliability and integrity of financial & operational information
 - Effectiveness & efficiency of operations
 - Safeguarding of Assets
 - Compliance with laws, regulation and contracts
- Establish audit plans based on risk assessment to improve management of risk, and improve the organization operations.
- Reporting significant risk exposures and control issues and other matters needed or requested by the senior management.
- Review operations & programs to ascertain the extent to which results are consistent with established goals and objectives to determine whether operations and programmers are being implemented or performed as intended.
- Assess and make appropriate recommendations for improving the governance process in its accomplishment of the following objectives.
 - Promoting appropriate ethics and values within the organization.
 - Ensuring effective organizational performance management and accountability.

Compliance Report of this Directorate

No	Applicable requirement	Compliance status (complied/Not complied)		Brief explanation for Non compliance	Corrective action proposed to avoid to Non – Compliance in future
6	Internal Audit				
6.1	The original Audit Plan has been prepared at the beginning of the year after consulting the Auditor General in times of Financial Regulation 134(2) DMA/1-2019	Complied as per the financial regulation 134(2) and DMA/1-2019 internal audit plan has been prepared after consulting the Auditor General.			
6.2	All the Internal Audit Reports have been replied within a month	Replied have been received (with in a month)	Answers have been received (more than a month)	Due to the busyness of routine operation activities	Issue many reminders to get reply immediately and discuss in the Audit and Management Committee.
		31	32		
6.3	Copies of the Internal Audit Reports have been submitted to the Management Audit Department in terms of Sub-section 40 (4) of the National Audit Act No.19 of 2018	yes			
6.4	All the copies of Internal Audit Reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	yes			
7	Audit & Management Committee				
7.1	Minimum 04 meeting s of the Audit and Management Committee has been held during the year as per the DMA circular 1-2019	yes			

8.6.4 FINANCE MANAGEMENT DIRECTORATE

1. Role of the Finance Management Directorate

Responsible to maintain a sound and transparent financial management system for the Department of Customs to collect and account the government revenue, to provide supportive financial management service to the Sri Lanka Customs and maintain the accountability.

Department of Sri Lanka Customs is the main bread winner of the Government that contributes more than 50% of the total Tax Revenue of the Government. The Finance Directorate has a major role in this regard and they are responsible for the following key areas in respect of the financial operations for meeting the objectives of the Department.

- a. Preparing of Annual Budget Estimates for Expenditure and Revenue.
- b. Collecting, Recording and Reporting of Tax Revenue.
- c. Management of the expenditure within the approved Budget limits and take necessary actions for additional provision if required.
- d. Furnish financial information to the Treasury Operation Department, Fiscal Policy Department, the Auditor General and other interested parties as per the time frames given.
- e. Administration of the various types of Funds and Accounts.
 - i. Customs Deposit Accounts,
 - ii. Customs Reward Fund,
 - iii. Customs Overtime, External Examinations Fees and, Information and Communication Fees Fund,
 - iv. Custom Officers Compensation and Management Fund,
 - v. Seized & Forfeited Goods Authorized Advance Account
 - vi. The Public Officers Advance "B" Account.
- f. Preparation and rendering of the Annual Financial statements for the above accounts according to the Annual Appropriation Act and the National Audit Act.
- g. Giving replies, explanations and observations on Audit queries and reports raised by the Auditor General and Director of Internal Audit.

1.1 Major Functions

Finance Management Directorate is under purview of the Chief Financial Officer (CFO) who is a Special Grade Officer of Sri Lanka Accountants Service. CFO is assigned the responsibility of strategic financial management of the department while the Director of Finance has been entrusted the supervision, coordination and administration of financial management functions of the department. For his assistance four Deputy Directors and one Administrative Officer are being assigned. In addition, supportive staffs (Development officers, Management Services officers and Office Assistants) amounting to 114 are being assigned to the Finance Directorate.

Ensuring the proper functioning of the Finance Directorate, it has been organized under following sub Divisions.

- Revenue Division
- Payments Division
- Salaries and Overtime Division
- Fund Management Division
- Tax and Miscellaneous Division
- Shroff Division

2. Performance

2.1 Revenue Division

Revenue Division which is coming under the direct supervision of the Deputy Director (Revenue), is responsible for the collection of revenue through 43 collection centers by operating of 19 sub collection Bank Accounts of which linked with two main revenue collection accounts maintained at the Taprobane Branch of the Bank of Ceylon and Duke Street Branch of Peoples Bank. Furthermore, the revenue collections are remitted electronically to the Account of Deputy Secretary to the Treasury on daily basis to enable the Treasury to meet the commitments of the Government.

Major Functions of Revenue Division

- i. Preparation of Annual Revenue Estimate.
- ii. Collection of daily cash sheets from revenue collection points and reconcile them with Bank statements.
- iii. Collecting arrears of revenue from state agencies.
- iv. Rendering of daily and monthly revenue targets and revenue collection progress to the Treasury (Department of Treasury Operation / Department of Fiscal Policy).
- v. Submission of monthly CIGAS Summary on revenue collection to the Department of State Accounts.
- vi. Assisting to prepare revenue account which is a part of an Annual Financial Statements of the Department and submit the same to the Auditor General.
- vii. Accounting and transfer of 3% monthly VAT revenue collection to the Account of the Department of Inland Revenue operated by Central Bank of Sri Lanka on monthly basis.
- viii. Make refund of revenue under the following three categories.
 - As per the provisions in the customs ordinance section 18 and 22 submit for treasury approval for the refund.
 - Submission the application for refund for over payment and excess payments under the F.R. 118.
 - Take actions to make the refund payment for electronic mode of payment which have being made payment more than one time under the Public Finance Circular 1/2020.

The comparison between the actual revenue collected with the estimated revenue for the financial years 2023 and 2024 are given below.

Comparison of actual revenue collected and annual estimate - (Rs. Mn.)

Revenue Code	Description	2023		2024	
		Budgeted (Revised)	Actual	Budget	Actual
1001.01.00	Import Duty	88,000	105,120	175,000	111,147
1001.02.00	Export Duty	28	27	35	27
1001.04.00	Ports & Airports Dev. Levy	166,000	175,486	175,000	170,014
1001.05.01	Import Cess Levy	51,000	54,956	58,000	79,133
1001.05.02	Export Cess Levy	2,000	2,228	2,000	1,995
1001.08.00	Special Commodity Levy	50,000	51,327	95,000	115,199
1002.05.01	Excise Duty- Cigarettes	120,000	117,467	143,000	117,145
1002.05.03	Petrol and Diesel	114,000	143,642	135,000	200,200
1002.05.04	Motor Vehicle	30,000	32,526	30,000	58,562
1002.05.99	Others	4,000	4,713	5,000	8,039
2003.07.10	Vehicle Entitlement Levy	115	979	165	240
2003.02.17	Sales of Garment	123	171	122	121
2003.03.01	Fine & Forfeited	2,696	5,438	1,500	8,024
	Total Customs Revenue	627,962	694,081	819,822	869,846
2004.04.02	Economic Service Charge Value	8	12	12	201
1002.12.03	National Building Tax	10	260	26	8
1002.01.04	Value added Tax on Imports	220,500	225,236	660,000	597,493
1002.16.00	Social Security Contribution Levy	48,000	51,274	55,000	64,392
1003.01.00	Luxury Vehicle Tax	591	2,693	2,000	2,772
2003.02.99	Sundries	191	546	393	297
2003.99.00	Other Receipts	39	362	210	122
	Total Other Revenue	269,339	280,384	717,641	665,285
	Total Revenue	897,301	974,465	1,537,463	1,535,131

2.2 Payments Division

Payments division which is coming under the direct supervision of the Deputy Director (payments), is responsible for making all payments under the financial provisions made in the annual estimates as sanctioned by the Parliament. In addition, payments are made under provision in the Custom Officers Compensation and Management Fund, Seized & Forfeited Goods Advance Account and Public Officers Advance Account and payments of rewards under Customs Reward Fund and Deposit Accounts.

Major functions of payments Division

- i. Preparation of Annual Budget Estimate for both Recurrent and Capital Expenditure.
- ii. Determine the limits for the Public Officers Advance Account.
- iii. Administration and Maintenance of the Departmental two official Bank Accounts.
- iv. Control the Annual Expenditure within the Budget limits of Rs.4.5 Billion
- v. Certification and making payments for salaries, supplies and services
- vi. Submission of Monthly Accounts to the Treasury through CIGAS
- vii. Preparation of Annual Financial Statements and the Public Officers Advance Account to the Treasury and the Auditor General.
- viii. Timely paying personnel emoluments for more than 2,300 employees for Salaries, Overtime, Rewards, Panel Payments, Pool Payments, Incentives, Travelling etc. through the SLIP system

Payments made under annual estimates during years 2023 and 2024 as compared with that of the respective Budgets are described below.

Expenditure Management (Rs.Mn.)						
Description	2023			2024		
	Budgeted	Actual	% of used	Budgeted	Actual	% of used
Recurrent	4,798	3,801	79	3,878	3,684	95
Capital	483	240	50	594	459	77
Public Officers Advance Account	60	28	47	55	32	58
Total	5,341	4,069	77	4,527	4,175	92

2.3 Salaries and Overtime Division

This Division which is coming under the direct supervision of the Deputy Director (Salaries and Overtime) has been assigned with the responsibilities of paying salaries and overtime for approximately 2,300 employees of the department. Therefore, it is a responsibility of them to recover and account of overtime charges from the importers and exporters who obtain the services of the customs after normal office hours to get their import and export activities expedited. The amounts so recovered are credited to the Customs Overtime, Cargo Examinations Fees, and Information and Communication Technology Fund Account and payments are done as per the approved payment schemes.

Major functions of Salaries and Overtime Division

- i. Payment of monthly salaries for more than 2,300 employees of the Department.
- ii. Preparation of Annual Budgets for the Overtime, Cargo Examination Fee and Information and Communication Technology Fund.
- iii. Estimation and collection of overtime revenue from relevant parties (Shipping Agents, Air lines, Warehouses)
- iv. Payment of Overtime to the all staff.
- v. Review of overtime charges from time to time and make recommendations to amend them
- vi. Preparation of final Accounts for the Customs Overtime, Cargo Examination Fee and Information and Communication Technology Fund.

Accordingly, the overall financial performances of Customs Overtime, Cargo Examination Fee and Information and Communication Technology Fund for the last two years are tabulated below.

Customs Overtime, Cargo Examination Fees and Customs Information & Communication Technology Fund (a) Customs Overtime Fund

(a) Customs Overtime Fund

Description	(Rs.Mn)	
	2023	2024
Opening balance	1,777.71	1,651.56
Receipts	821.39	908.23
Contribution to the Government	82.06	88.66
Overtime payments	865.48	957.28
Closing balance	1,651.56	1,513.85

(b) Cargo Examination Fees and Information & Communication Technology Funds

Description	(Rs. Mn)			
	Cargo Examination Fees Fund		Information & Communication Technology Fund	
	2023	2024	2023	2024
Opening balance	398.48	334.01	4.99	7.49
Receipts	243.39	307.10	13.73	14.96
payments	154.02	115.52	8.99	13.97
Contribution to the Government	153.84	115.51	2.25	3.49
Closing balance	334.01	410.08	7.49	4.99

(c) Details of paying salaries are as follows;

Year	No. of employees	Gross Salary Paid (Rs.Mn.)
2023	2,124	1,569.29
2024	2,265	1,875.47

2.4 Fund Management Division

This division which is coming under the direct supervision of the Deputy Director (Fund Management) is responsible for the receiving, recording and accounting of all receipts received for the following accounts. These receipts include the penalties, sales proceeds, and other various deposits. The receipt of penalties and sale proceeds, in the first instance, are credited to the main deposit account and once inquiry and appealing process is finalized, such, receipts are transferred to the Customs Reward Fund, Custom Officers Compensation Fund and other Pool Funds in terms of the schemes approved under Section 153 of the Customs Ordinance.

Major Functions of Fund Management Division

- Preparation of Budgets for Customs Reward Fund and Customs Officers Compensation and Management Fund and get the approval of the Minister of Finance.
- Determine the limits of the Authorized Advance Accounts. (ARABA Account)
- Maintaining the Deposit Ledgers for Temporary Retention deposit account for statutory payments, Tender deposits and Other Miscellaneous deposits and recording, for all receipts received by way of Deposits through Banks and Shroffs.
- Preparation and Submission of Daily Cash Sheets for shroff counters to the revenue division for accounting and reporting.
- Transfer of receipts by way of transfer order to the Reward Fund, Com Fund, Consolidated Fund and other funds from the temporary retention deposit account at the time of paying rewards.
- Verification of sales and penalties recorded when processing the payment of reward files.
- Preparation of requisitions to pay panels, pool and examination fees to the customs officers.
- Preparation of Final Accounts or annual reconciliation statements for Customs Reward Fund, Customs Officers Compensation and Management Fund, Temporary Retention Deposits Accounts, Seized & Forfeited Goods Advance Account (ARABA).

- 2.4.1 Accordingly, following financial statements are prepared in accordance with the Public Sector Accounting Standards and render such statements to the Auditor General for auditing.

Custom Officers' Reward Fund

Custom Officers Compensation and Management Fund

Description	Customs Reward Fund (Rs. Mn.)		Custom Officers Managements & Compensation Fund (Rs. Mn.)	
	2023	2024	2023	2024
Income	5,611.80	8,975.90	2,463.30	3,413.70
Expenditure	5,187.50	8,507.20	63.30	66.70
Surplus/Excess	424.30	468.70	2,400.00	3,347.00
Fixed Assets	-			5.00
Fund Balance	1,844.60	2,313.30	12,485.10	15,837.10

- 2.4.2 Further, an Advance Account namely "Seized & Forfeited Goods Advance Account" is also maintained by this division to meet the expenses in respect of disposing the goods and articles imported or exported illegally and forfeited by the Customs. These expenses are recovered from their sales proceeds of the respective forfeited goods.

Details of last two years of the Seized & Forfeited Goods Advance Account are as follows;

Description	2023 (Rs. Mn.)			2024 (Rs. Mn.)		
	Expenditure	Receipts	Balance	Expenditure	Receipts	Balance
Limits	16.0	4.0	75.0	16.0	05	70
Actual	15.9	14.1	31.5	10.80	14.30	28.00

- 2.4.3 In addition to the above funds and account, following deposit accounts are also maintained under this division.

Description	Name of the Deposit Account (Rs. Mn.)					
	Tender		Temporary retention on statutory payments		Withholding of deposits for goods brought by passengers	
	2023	2024	2023	2024	2023	2024
Opening Balance	86.2	73.9	11,890.7	16,250	6.7	0.9
Receipts during the year	430.5	669.5	34,040.6	46,033	18.3	10.7
	516.7	743.4	45,931.3	62,283	25.0	11.6
Payments during the year	442.8	637.2	29,680.8	44,527	24.2	11.2
Closing Balance	73.9	106.2	16,250.5	17,756	0.8	0.4

2.5 Tax and Miscellaneous Division

The Finance Directorate is responsible for the issuing and monitoring of guarantees and administration of PAYE Tax Data Base for the Employees of the Department.

The employees of the department of Sri Lanka Customs are principal taxpayers among public service since they are privileged to receive various financial benefits such as Overtime, incentives, rewards, panel and pool payments in addition to the normal salaries. The Tax division computes PAYE Tax for each and every employee (with their consent) and remits such recoveries to the Department of Inland Revenue (IRD) regularly.

Major Functions of Tax and Miscellaneous Division

Tax Division

- i. Computation of Payee Tax on salaries and other payments made to individual officers (Reward, Pool, and Panel) paid to officers of the Department on monthly basis.
- ii. Recovery of PAYEE Tax and remit the same to the IRD.
- iii. Maintenance of the Tax Database
- iv. Issuing of tax returns (Form T.10) to the IRD and the officers

Miscellaneous Division

- i. Provide general administrative support for the Finance Division.
- ii. Supervision of attendance, leave, stores etc.
- iii. Issue of Income Reports for the officers.
- iv. Administration of mails of the division.

Details of PAYE tax as follows :

Tax Year	No. of Employees	Paye Tax Recovered (Rs.Mn.)
2023 April - 2024 March	1,838	1,614.2
2024 April - 2025 March 01	3,312	1,937.7

2.6 Shroff Division

Shroff division is headed by an Administrative Officer under the supervision of Deputy Director (Revenue) At presently there are 22 Management Assistant Officers who are working as shroff are attached to this division.

There are 15 shroff counters all over the country including Hambantota, Katunayake Air Port, Palali Airport, Mattala Air Port, Colombo Port and Head Office. 10 Counters are opened on 24 hours on 7 days, basis.

8.6.5 EXCISE (SPECIAL PROVISIONS) DIVISION

Introduction

Excise (Special Provisions) Act, no: 13 of 1989 amended by Act, no: 40 of 1990 and Act, no: 08 of 1994 is the legal source of the implementation of the Excise (Special Provisions) policies of the government of Sri Lanka. Excise (Special Provisions) Directorate, which is operating under the Department of Sri Lanka Customs, comes under the Ministry of Finance, performs an important national role as the government agency mandated with the responsibility of enforcement of the provisions of the Excise (Special Provisions) Act and regulations made there under for the wellbeing of the nation.

Major Functions

1. Collection of revenue accurately through supervision and control of cigarettes and other manufacturing institutions.
2. Acting as the law enforcement authority in respect of the Excise (Special Provisions) Act, and all thereby collection of Excise Duty from imported and locally manufactured excisable articles.
3. Engage in activities pertaining to the imposition of Excise Duty.

Mission and Objectives

The mission of Excise (Special Provisions) Directorate is to collect excise revenue efficiently which has been imposed on articles manufactured within Sri Lanka or imported into Sri Lanka, and there by contribute to the national development process.

The objectives of the Excise (Special Provisions) Directorate can be broadly identified as follows: -

- A. Implementation of the Excise (Special Provisions) Act, No. 13 of 1989.
- B. The collection and protection of revenue from article come under the Excise such as Petroleum, Cigarettes, Soft drinks, Race publications, locally assembled vehicles, Fatty Acid, Fruit Drinks and other excisable articles.

System and Procedures

From the inception of the Division, Gazette Notification which included series of the regulation and orders made under the Act, have been issued from time to time. The structure of Excise Duty was also implemented according to above regulations and orders

Major changes during the year 2024

Excise duty for Cigarettes / Soft Drinks

- i. Extraordinary Gazette Notifications No:2364/36 of 31.12.2023 amended the order by same (amended rates of HS Codes during the year 2024 by above mention Gazette Notification as fallows)

Gazette Notification No	Date	Effective date	HS Code	Excisable Articles
2364/36	31.12.2023	01.01.2024	2106.90.32	Post Mix (Compound Beverages) Rs: 68 Per Liter
			2201.10.90	Rs: 29 Per Liter (Soda)
			2202.10	Rs: 14 Per liter of 34 Cents 34 Cents Per gram (Excluding 6 gram per 100 ml) – Soft Drinks
			2202.99.30	Rs: 14 Per liter of 34 Cents (Excluding 6 gram per 100 ml) - Energy Drink
			2202.99.51	34 Cents Per gram (Excluding 8 gram per 100 ml) - Fruit Drinks
			2402.20	Cigarettes

ii.

- (a) Registered locally Assembled Vehicle Companies - 01
- (b) Others Linked with I &S Division under MIB process.
- (c) Attorney General's Instruction on above (b) process is pending.

The Excisable articles and the revenue (Local) collected during the year 2023

	Rs. Millions
Cigarettes	112,527.52
Petroleum	42,001.95
Motor Vehicles (Locally Assembled)	70.30
Soft Drink	2,881.72
Race publication	13.58
Electrical Items (Local) Other	0
Fruit Drinks	137.62
Fatty Acid	0.27
Court Revenue	00
Registration Fees	.01
Grand Total	157,632.10

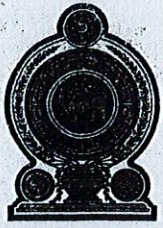
The Excisable articles and the revenue (Local) collected during the year 2024

	Rs. Millions
Cigarettes	106,662.38
Petroleum	42,128.53
Motor Vehicles (Locally Assembled)	130.05
Soft Drink	3,674.73
Race publication	18.48
Electrical Items (Local) Other	-
Fruit Drinks	183.78
Fatty Acid	-
Court Revenue	-
Registration Fees	0.12
Grand Total	152,798.22

Legal Activities

Steps have been taken to recover arrears and penalties taking legal actions under the Excise Special Provisions) Act against the manufactures who have defaulted payment of Excise duty. Details are given below.

Number of cases appeared	02
Number of cases carried forward	02
Number of cases filed during the year	00
Recovered amount during the year	00



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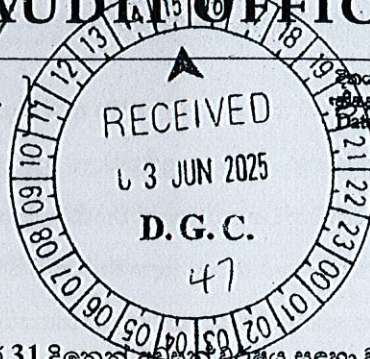
Annexure - I



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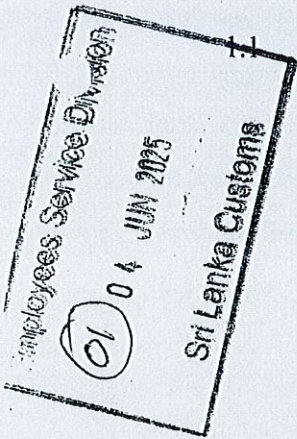
රේගු අධ්‍යක්ෂ ජනරාල්

ශ්‍රී ලංකා රේගුව

ADHC(HR)
03/06

ශීර්ෂය 247 - ශ්‍රී ලංකා රේගුවේ 2024 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



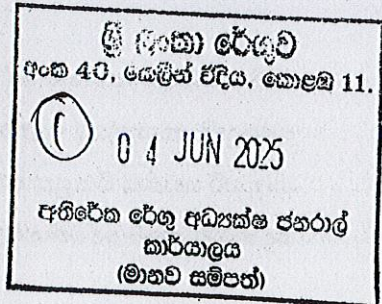
1.1 තත්ත්වගණනය කළ මතය

ශීර්ෂය 247 - ශ්‍රී ලංකා රේගුවේ 2024 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2024 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 ශ්‍රී ලංකා රේගුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 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 යථාකාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණුවලින් වන බලපෑම හැර, ශ්‍රී ලංකා රේගුවේ 2024 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශනවලින්, මූල්‍ය තත්ත්වය, මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ, මූල්‍ය ප්‍රකාශන වලට අදාළ සටහන් 1හි සඳහන් මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනමට අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

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1.2 තත්ත්වගණනය කළ මතය සඳහා පදනම

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණු මත පදනම්ව මාගේ මතය තත්ත්වගණනය කරනු ලැබේ. ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් මාගේ වගකීම, විගණකගේ වගකීම යන වගන්තියේ 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 කරුණක් අවධාරණය කිරීම - මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම

මෙම මූල්‍ය ප්‍රකාශන සකස් කිරීමේ පදනම විස්තර කරන මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන් 1 කෙරෙහි අවධානය යොමු කරවමි. මූල්‍ය ප්‍රකාශන රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 පෙබරවාරි 21 දින සංශෝධිත 2024 දෙසැම්බර් 16 දිනැති රාජ්‍යය ගිණුම් මාර්ගෝපදේශ අංක 06/2024 අනුව ශ්‍රී ලංකා රේගුවේ, මහා භාණ්ඩාගාරයේ සහ පාර්ලිමේන්තුවේ අවශ්‍යතාවය සඳහා සකස් කර ඇත. එම නිසා, මෙම මූල්‍ය ප්‍රකාශන වෙනත් අරමුණු සඳහා සුදුසු නොවිය හැක. මගේ වාර්තාව ශ්‍රී ලංකා රේගුවේ, මහා භාණ්ඩාගාරයේ සහ ශ්‍රී ලංකා පාර්ලිමේන්තුවේ භාවිතය සඳහා පමණක් අරමුණු කර ඇත. මෙම කරුණ සම්බන්ධයෙන් මගේ මතය විකරණය කරනු නොලැබේ.

1.4 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025 පෙබරවාරි 21 දින සංශෝධිත 2024 දෙසැම්බර් 16 දිනැති රාජ්‍යය ගිණුම් මාර්ගෝපදේශ අංක 06/2024 අනුකූලව සියලුම ප්‍රමාණාත්මකතාවයන් සම්බන්ධයෙන් 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.

1.5 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් 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 ප්‍රකාශයන් 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, චේතනාන්විත මඟහැරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මඟ හැරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය 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.

1.6 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම

1.6.1 ආදායම්

(අ) විවිධ පාර්ශවයන් විසින් සිදුකරන ලද සෘජු බැංකුගත කිරීම් අදාළවන ආදායම් සංකේතයන් නිශ්චිතව හඳුනාගත නොහැකිවීම නිසා ආදායම් හඳුනා ගන්නා තෙක් තාවකාලිකව වාර්තා කර තැබීමට යොදාගත් ආදායම් පාලන ගිණුමේ වර්ෂ අවසාන දිනට වූ හර සහ බැර ශේෂයන් පිළිවෙලින් රු.18,785,730,933 ක් සහ රු.7,772,069,824 ක් නිවැරදිව හඳුනා නොගෙන මුදල් ප්‍රවාහ ප්‍රකාශනයේ මෙහෙයුම් ක්‍රියාකාරකම්වලින් ජනිත වූ මුදල් ප්‍රවාහයන් සහ මෙහෙයුම් ක්‍රියාකාරකම් සඳහා වැය කරන ලද මුදල් ප්‍රවාහයන් වශයෙන් හඳුනාගෙන තිබුණි. එම වටිනාකම් ඒකාබද්ධ ශේෂ පිරික්සුමේ නිශ්චිත ආදායම් සංකේතයන් යටතේ හඳුනා නොගෙන විවිධ ලැබීම් සහ විවිධ ගෙවීම් වශයෙන් දක්වා තිබුණි.

(ආ) ඒසීඒ 1(ii) හි දක්වා තිබුණු රේගු දෙපාර්තමේන්තුවට අදාළ හිඟ අදායම් අනුව ලංකා බැංකු තෙල් නීතිගත සංස්ථාවෙන් සමාලෝචිත වර්ෂය අවසාන දිනට ලැබිය යුතු හෝ ගෙවිය යුතු ශේෂයක් නොමැති වුවද, බැංකු තෙල් නීතිගත සංස්ථාවේ ගිණුම් අනුව රේගුවට ගෙවිය යුතු මුදල රු.32,072,136,585 ක් සහ රේගුවෙන් ලැබිය යුතු මුදල රු.1,239,333,736 ක් වශයෙන් දක්වා තිබුණි.

1.6.2 ආදායම් නොවන ලැබීම්

පරීක්ෂණ අවසන් වී ඇති රේගු විමර්ශනයන් 184 ට අදාළව විවිධ පාර්ශවයන්ට පැනවූ දණ්ඩන හා අහිමිකිරීම් (penalties and forfeitures) වටිනාකම වූ රු.4,790,470,462 ක් 2024 දෙසැම්බර් 31 දින වන විට ද අයකර ගෙන නොතිබීම නිසා රේගු ආඥා පනතේ 153 (2) (අ) වගන්තිය ප්‍රකාරව එකී දණ්ඩන හා අහිමිකිරීම්වලින් මහා භාණ්ඩාගාරයට ලැබිය යුතු සියයට 30 ක වටිනාකම වූ රු.1,437,141,139 ක් ද හිඟ හිටව පැවතුණි.

1.6.3 අත්තිකාරම් ගෙවීම්

(අ) නිලධාරීන් 10 දෙනෙකුට අදාළව අත්තිකාරම් "බී" ගිණුමේ දැක්වූ ණය ශේෂය සහ සාමාජික ණය ලේඛණයේ (සී.සී.10 ලේඛණය) දැක්වූ ණය ශේෂය අතර රු.426,574 ක නොසැසඳීමක් වූ අතර නිලධාරීන් 26 ට අදාළව අත්තිකාරම් "බී" ගිණුමේ දැක්වූ රු. 3,762,258 ක ණය ශේෂය සාමාජික ණය ලේඛණයේ (සී.සී.10 ලේඛණය) ඇතුළත්ව නොතිබුණි.

(ආ) රේගුවේ විවිධ අංශ 13 ක් මගින් සිදු කරනු ලබන විමර්ශන 216 ට අවශ්‍ය වියදම් දැරීම සඳහා අත්අඩංගුවට ගන්නා ලද සහ රාජසන්තක කරන ලද බඩු ද්‍රව්‍ය පිළිබඳ අත්තිකාරම් ගිණුමෙන් (අ.රා.බ. ගිණුම) වසර 05 කට පෙර ලබාගෙන තිබුණු අත්තිකාරම් රු. 6,462,337 ක් විමර්ශන විසඳීම ප්‍රමාද වීම හේතුවෙන් සමාලෝචිත වර්ෂය අවසාන දිනව ද පියවා නොතිබුණි. ලබාගත් අත්තිකාරම් එම විමර්ශන අවසන් වූ පසුව කඩිනමින් පියවිය යුතු වුවද, අවස්ථා 11 කට ආදාළව එම ගිණුමෙන් ලබාගත් අත්තිකාරම් රු. 1,122,171 ක් විමර්ශන අවසන්වී තිබියදීත් පියවීමට කටයුතු කර නොතිබුණි.

1.6.4 වෙනත් ප්‍රධාන ලෙජර් ගිණුම් ගෙවීම්

ඒකාබද්ධ ශේෂ පිරික්සුමේ වැරදියට සටහන් වූ විවිධ ලැබීම් රු. 2,047,737 ක් මුදල් ප්‍රවාහ ප්‍රකාශයේ මෙහෙයුම් ක්‍රියාකාරකම්වලින් ජනිත වූ මුදල් ප්‍රවාහය ලෙස සැලකිල්ලට ගැනීම නිසා මෙහෙයුම් ක්‍රියාකාරකම්වලින් ජනිත වූ ශුද්ධ මුදල් ප්‍රවාහය එම වටිනාකමින් වැරදියට සටහන් කර තිබුණි.

1.6.5 අග්‍රිම සැසඳුම් ප්‍රකාශයේ ශේෂය

ඒසීඒ- 7 හි දැක්වූ අග්‍රිම ගැලපුම් ප්‍රකාශනයේ අනෙකුත් ශීර්ෂ වෙනුවෙන් වාර්තාකරණ ආයතනය විසින් දරන ලද වියදම් සහ අනෙකුත් ශීර්ෂ වෙනුවෙන් වාර්තාකරණ ආයතනය විසින් අත්තිකාරම් "බී" ගිණුම වෙනුවෙන් කරන ලද බැර කිරීම් පිළිවෙලින් රු. 316,674,095 න් සහ රු. 10,406,781 න් අඩුවෙන් දක්වා තිබුණි.

1.6.6 මූල්‍ය නොවන වත්කම්

2024 දෙසැම්බර් 31 දිනට මූල්‍ය නොවන වත්කම්වල වූ ඉඩම් හා ගොඩනැගිලි වටිනාකම රු. 11,402,424,218 ක් වශයෙන් දැක්වුවද, ත්‍රිකුණාමලය සහ යාපනයේ පිහිටි ඉඩම් කැබලි 05 ක් සහ ඒවායේ පිහිටි ගොඩනැගිලි වටිනාකම තක්සේරු කර ගිණුම්ගත කිරීමට කටයුතු නොකිරීම නිසා එම වටිනාකම අඩුවෙන් දක්වා තිබුණි.

2. 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,

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(ආ) මාගේ වාර්තාවේ තත්වාගණනය කළ මතය සඳහා පදනම් කොටසේ 1.6.6 ඡේදයේ දක්වා ඇති නිරීක්ෂණය හැර ඉකුත් වර්ෂයේදී මා විසින් සිදු කරන ලද නිර්දේශ ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත් වේ.

3. මූල්‍ය සමාලෝචනය

3.1 ආදායම් කළමනාකරණය

රේගු අධ්‍යක්ෂ ජනරාල් ආදායම් සංකේත 13 කට අදාළව ආදායම් ගණන්දීමේ නිලධාරියෙකු වශයෙන් කටයුතු කර තිබුණි. එම ආදායම් සංකේත සම්බන්ධ පහත නිරීක්ෂණයන් සිදුකරනු ලැබේ.

(අ) ඇස්තමේන්තු සහ සත්‍ය ආදායම් අතර විචලනය

ආදායම් සංකේත 4 ට අදාළව සමාලෝචිත වර්ෂයේ ඇස්තමේන්තුගත ආදායම හා සත්‍ය අදායම අතර සියයට 3 සිට සියයට 36 ක් දක්වා වූ පරාසයක ඌණ විචලනයක් ද ආදායම් සංකේත 7 ට අදාළව සියයට 21 සිට 447 ක අධි විචලනයක් ද විය.

(ආ) පූර්ව වර්ෂයේ ආදායම සමඟ සැසඳීම

සමාලෝචිත වර්ෂයේ ආදායම් පූර්ව වර්ෂයේ ආදායම් සමඟ සැසඳීමේ දී වාහන හිමිකම් බද්ද, ඇඟලුම් සඳහා දේශීය විකුණුම් මත ගාස්තු සහ අපනයන සෙස් බදු යන ආදායම් සංකේතාංක 3ට අදාළව ආදායමෙහි සැලකිය යුතු අඩුවීමක් දක්නට ලැබුණු අතර එය සියයට 10 සිට සියයට 75 ක් දක්වා වූ පරාසයක් ගෙන තිබුණි.

(ඇ) හිඟ බදු ආදායම්

සමාලෝචිත වර්ෂය ආරම්භයේ පැවති හිඟ ආදායම්, ඒවායේ අයකර ගැනීම් සහ වර්ෂ අවසාන ශේෂය සම්බන්ධයෙන් පහත නිරීක්ෂණයන් සිදුකරනු ලැබේ.

- i. 2024 දෙසැම්බර් 31 දිනට රු. 57,707,523,914 ක් වූ සමස්ත හිඟ බදු ආදායමෙන් රු. 22,044,131,527 ක් හෙවත් සියයට 38 ක් ආනයන බදු විය. කෙසේවුවද, වර්ෂය තුළ අයකර ගත් හිඟ ආනයන බදු ආදායම රු. 1,500,438 ක් වූ අතර එම ප්‍රමාණය හිඟ ආනයන බදු ආදායමෙන් සියයට 0.007 ක පමණ ඉතා පහළ අගයක් විය.
- ii. 2024 දෙසැම්බර් 31 දිනට සමස්ත හිඟ බදු ආදායමෙන් රු. 15,236,676,819 ක් හෙවත් සියයට 26 ක් විශේෂ වෙළඳ භාණ්ඩ බදු වලින් නියෝජනය වූ නමුත් එම වටිනාකම 2021 වර්ෂය සහ ඊට පෙර වර්ෂවල සිට පැවත එන හිඟිටි ආදායම් විය. කෙසේවුවද, සමාලෝචිත වර්ෂය අවසානය වනතෙක් එම ආදායම් අයකර ගැනීමට හැකි වී නොතිබුණි.

- iii. 2024 දෙසැම්බර් 31 දිනට සමස්ත හිඟ බදු ආදායමෙන් රු. 9,943,802,984 ක් එනම් සියයට 17 ක් වරාය සහ ගුවන්තොටුපොල සංවර්ධන බදු වූ අතර ඉන් රු.9,945,317,734 ක් එනම් 99.9 ක් 2020 වර්ෂය හා ඊට පෙර වර්ෂ වල සිට පැවත එන හිඟ ආදායම් විය. වර්ෂය තුල අයකර ගත් හිඟ ආදායම රු. 1,514,750 ක් වූ අතර එම ප්‍රමාණය වරාය හා ගුවන්තොටුපොල සංවර්ධන හිඟ බදු ආදායමෙන් සියයට 0.02 ක් පමණ ඉතා පහළ අගයක් විය.
- iv. සමාලෝචිත වර්ෂයේ ආරම්භක හිඟ ආදායම වූ රු. 58,478,974,134 ක ශේෂය විශ්ලේෂණය කිරීමේ දී වර්ෂය තුල අයකරගෙන තිබූ මුලු හිඟ ආදායම රු. 771,450,220 ක් වූයෙන් හිඟ ආදායම් අයකර ගැනීමේ ප්‍රමාණය සියයට 1.32 ක තරම් ඉතා සුළු ප්‍රතිශතයක් පමණක් විය.
- v. අංක 01/2015 සහ 2015 ජූලි 20 දිනැති රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තු චක්‍රලේඛයට අනුව පිළියෙල කරන ලද හිඟ ආදායම් වාර්තාව අනුව රජයේ විවිධ අමාත්‍යාංශ සහ දෙපාර්තමේන්තු 37 න් රු.57,721,517,615 ක් 2024 දෙසැම්බර් 31 දිනට රේගුවට අය විය යුතුව පැවති අතර “මහා භාණ්ඩාගාරයේ අනුමැතිය මත පසුව ගෙවීමේ පදනමින් භාණ්ඩ නිශ්කාෂණය කිරීම” හේතුවෙන් මෙම හිඟ බදු ඇති වී තිබුණි. මෙම සියලු හිඟ බදු 2020 වර්ෂයට පෙර සිට රේගුවට අය විය යුතුව පැවති ශේෂයන් වූ අතර මුදල් රෙගුලාසි 113 ප්‍රකාරව එම ආදායම් අත්හැර දැමීම සඳහා රේගු අධ්‍යක්ෂ ජනරාල් විසින් 2024 නොවැම්බර් 07 දින මුදල්, ආර්ථික සංවර්ධන, ප්‍රතිපත්ති සම්පාදන, සැලසුම් සහ සංචාරක අමාත්‍යාංශ ලේකම්වරයාගෙන් අනුමැතිය ඉල්ලා තිබුණි. එකී හිඟ බදු ආදායම්වලට අදාල තොරතුරු දෙපාර්තමේන්තුවෙන් මේ වන විට සොයා ගැනීම අපහසු වී තිබීම මෙම අත්හැර දැමීමට හේතුවක් වශයෙන් දක්වා තිබුණි. මහා භාණ්ඩාගාරය විසින් පසුව ගෙවීමේ පදනමින් භාණ්ඩ නිශ්කාෂණය කිරීමට මුලින් අවසර ලබා දී ඉන්පසුව ඒවා අත්හැර දැමීමට කටයුතු කිරීම විගණනයේ දී ගැටලු සහගත විය.

3.2 වියදම් කළමනාකරණය

3.2.1 පුනරාවර්තන වියදම්

ප්‍රතිපාදන ඉතිරිවීම

සමාලෝචිත වර්ෂයේ පුනරාවර්තන වියදම් සම්බන්ධයෙන් වැය විෂයයන් 13 ක ශුද්ධ ප්‍රතිපාදනයෙන් ප්‍රතිශතයක් ලෙස සියයට 6 සිට සියයට 100 ක් දක්වා පරාසයක ප්‍රතිපාදන ඉතිරිවීමක් නිරීක්ෂණය විය.

Logistic

3.2.2 මූලධන වියදම්

ප්‍රතිපාදන ඉතිරිවීම්

සමාලෝචිත වර්ෂයේ ප්‍රාග්ධන වියදම් සම්බන්ධයෙන් වැය විෂයයන් 4 ක ඉද්ධ ප්‍රතිපාදනයෙන් ප්‍රතිශතයක් ලෙස සියයට 25 සිට සියයට 66 ක් දක්වා පරාසයක ප්‍රතිපාදන ඉතිරි වීමක් සිදු වී තිබුණි.

3.3 බැරකම් හා බැඳීම්වලට එළඹීම

(අ) ශ්‍රී ලංකා රේගුව විසින් වැය විෂයයන් 06 කට අදාළව 2024 වර්ෂයේදී බැරකම් ලේඛනයේ හඳුනාගෙන තිබුණු වියදම් වටිනාකම ඉක්මවා රු.36,542,349 ක් වූ බැරකම් වලට එළඹ තිබුණි.

(ආ) අනිකුත් බැඳීම් හා බැරකම්

(i) මූල්‍ය ප්‍රකාශන සමඟ ඉදිරිපත් කරන ලද බැරකම් විස්තරයේ සහ බැරකම් ලේඛනයේ ඇතුළත් නොවූ වැය විෂයයන් 9 කට අදාළව 2025 වර්ෂයේදී ගෙවූ බැරකම් එකතු වටිනාකම රු.40,212,111 ක් විය.

(ii) මූල්‍ය ප්‍රකාශන සමඟ ඉදිරිපත් කරන ලද බැරකම් ප්‍රකාශයේ ඇතුළත් වූ එකතු බැරකම් වටිනාකම රු.13,212,456 ක් 2025 මැයි 09 දින තෙක් ගෙවා නොතිබුණි.

3.4 ගණන්දීමේ නිලධාරී විසින් සිදු කළ යුතු සහතිකවීම්

2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වන වගන්තියේ විධිවිධාන අනුව ගණන්දීමේ නිලධාරී විසින් පහත සඳහන් කරුණු සම්බන්ධයෙන් සහතික වීම් කළ යුතුව තිබුණත්, ඒ අනුව කටයුතු කර නොතිබුණි.

(අ) දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ප්‍රධාන ගණන්දීමේ නිලධාරී හා ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායීතාවය පිළිබඳව කලින් කල සමාලෝචනය සිදු කර ඒ අනුව පද්ධති ඵලදායී ලෙස කර ගෙන යෑමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතු බවත්, එම සමාලෝචනයන් ලිඛිතව සිදු කර එහි පිටපතක් විගණකාධිපති වෙත ඉදිරිපත් කළ යුතුව තිබුණත්, එවැනි සමාලෝචනයන් සිදු කළ බවට ප්‍රකාශ විගණනයට ඉදිරිපත් කර නොතිබුණි.

(ආ) අභ්‍යන්තර විගණන කර්තව්‍ය නිසි පරිදි ක්‍රියාත්මක කිරීම සඳහා ඵලදායී ක්‍රමවේදයක් ඇති බවට ප්‍රධාන ගණන්දීමේ නිලධාරී හා ගණන්දීමේ නිලධාරී සහතික විය යුතු වුවත්, වාර්තාවේ 5.1 සහ 5.2 ඡේදවල සඳහන් නිරීක්ෂණ අනුව එම අවශ්‍යතාවය ඉටු කර නොතිබුණි.

3.5 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

නීති, රීති හා රෙගුලාසි වලට
 යොමුව අනුකූල නොවීම

(අ) 1869 අංක 17 දරන රේගු
 ආඥා පනත

(i) 84 (අ) (3) වගන්තිය

i. බන්දිත ගුදම් පහසුකම (Manufacture in Bond-MIB) ලබාගන්නා ආනයනකරුවන්ගෙන් ආනයනික භාණ්ඩ ගුදමට ගෙනෙන විට බදු අයකර නොගන්නා අතර ගුදම්ගත භාණ්ඩ එහි නිෂ්පාදනය කර දේශීය පරිභරණය සඳහා මුදාහරින අවස්ථාවේදී “ආනයනය කරන ලද භාණ්ඩ සේ සලකා” තීරු බදු ගෙවීම් සිදු කළ යුතුය. කෙසේවුවද, දේශීයව සියයට 30 ට නොඅඩු අගයක් එකතු කර වාහන නිෂ්පාදනය කරන්නන්ට කර්මාන්ත අමාත්‍යවරයාගේ නිර්දේශ මත ලබා දෙන සියයට 70ක නිෂ්පාදන බදු සහනය එකී බන්දිත ගුදම් පහසුකම් ලබාගන්නා වාහන උපාංග එකලස් කරන සමාගම් විසින් ද ගුදමින් මුදාහරින අවස්ථාවේදී ඉල්ලීම් කර බදු සහන ලබා ගැනීම නිසා රාජ්‍ය ආදායම විශාල වශයෙන් අහිමිවන තත්ත්වයක් උද්ගත වී තිබුණි. සමාලෝචිත වර්ෂයේ තුළදී එවැනි සමාගම් 7 ක් විසින් කර්මාන්ත අමාත්‍යවරයාගේ නිර්දේශ මත ලබා දෙන සියයට 70ක නිෂ්පාදන බදු සහනය ඉල්ලා තිබුණු අතර රේගුව විසින් ද ආඥා පනතේ යොමුගත ප්‍රතිපාදන නොසලකා හැර එකී බදු සහනය ලබා දීමට කටයුතු කර තිබුණි. ඒ අනුව 2024 වර්ෂයේදී අදාළ සමාගම් 7 විසින් මෝටර් කාර් 538 ක් සහ යතුරු පැදි 53,381 ක් MIB පහසුකම ලබාගනිමින් ගුදමේ එකලස් කර දේශීය වෙළෙඳපොළට නිකුත් කර තිබුණු අතර එම වාහන සඳහා ගුදමින් මුදාහරින විට අයවිය යුතු නිෂ්පාදන බද්ද රු.10,744,332,600 ක් වුවද රු.3,356,784,548 ක් පමණක් අයකර තිබීම නිසා රාජ්‍ය බදු ආදායම රු.7,387,548,052 ක් අඩු වී තිබුණි.

ii. දේශීය වාහන නිෂ්පාදනය කරන්නන් විසින් ඔවුන් දේශීයව එකතු කරන අගය සැලකිල්ලට ගෙන ලබා දෙන නිෂ්පාදන බදු සහන ප්‍රතිපාදනය අවහා විකා කිරීමක් මෙහිදී සිදු වී තිබුණු අතර විගණනය විසින් ද අවස්ථා ගණනාවකදී මෙම තත්ත්වය පෙන්වා දීම තුළ 1989 අංක 13 දරන නිෂ්පාදන බදු (විශේෂ විධි විධාන) පනතේ පවතින ප්‍රතිපාදන සහ රේගු ආඥා පනතේ ප්‍රතිපාදන පිළිබඳව රේගුව විසින් 2023 වර්ෂයේදී නීතිපති මතය විමසීමක් සිදු කර තිබුණි. කෙසේ වුවද, එයට පිළිතුරු 2025 අප්‍රේල් 30 දින වන විටත් ලැබී නොතිබුණි.

iii. ඉහළ ප්‍රාග්ධනයක් වැය කර වාහනයක සියළුම උපාංග පාහේ විදේශ රටවලින් ගෙන්වීමට හැකියාව ඇති සමාගම් සඳහා සියයට 70ක නිෂ්පාදන බදු සහනය ලබා දීමට කටයුතු කිරීම නිසා එම සමාගම් වලට විශාල ලාභයක් ඉපයීමට අවස්ථාව ලබා දී තිබුණු අතර එකී සමාගම් සමඟ තරඟ කිරීමට නොහැකි බැවින් වාහන නිෂ්පාදන ක්ෂේත්‍රයේ දේශීය නව ව්‍යවසායකයෙක් ද පසුගිය වර්ෂ ගණනාවක සිට බිහි වී නොතිබුණි.

(ii) 153 (2) (ආ) වගන්තිය

තෘගු අරමුදලින් තෘගු මුදල් බෙදා හැරීම සඳහා මුදල් අමාත්‍යවරයාගේ එකඟතාවය ලබා ගෙන ඒ සඳහා සුදුසු ක්‍රමවේදයක් සකස් කළ යුතු වුවද, 1988 ජනවාරි 28 දින අංක පීඑල් 118 දරන දෙපාර්තමේන්තු නියෝගය සඳහා මුදල් අමාත්‍යවරයාගේ එකඟතාවය ලබා ගෙන ඇති බවට තහවුරු කර ගැනීමකින් තොරව 2012 වසරේ සිට 2024 වර්ෂය දක්වා වූ වර්ෂ 13 ක් තුළ තෘගු අරමුදල් ලෙස නිලධාරීන් සඳහා රු.25,244,792,239 ක්ද, ඔත්තුකරුවන් සඳහා රු.4,554,073,737 ක් ද බෙදා හැර තිබුණි. මුදල් අමාත්‍යවරයාගේ අනුමැතිය ලබාගෙන ඇති ලියකියවිලි ආයතනය තුළින් සොයා ගැනීමට මේ වන විට නොහැකිවී ඇති බව රේගුව විසින් විගණනය වෙත දන්වා තිබුණි.

(iii) 162 වගන්තිය

ACDU

අල්වා ගැනීමෙන් පසු නීති විරෝධී බැව් ප්‍රකාශ කළ බඩු හා නැව්, රේගු අධ්‍යක්ෂ ජනරාල්වරයා විසින් හෝ රේගුවේ වෙන යම් යෝග්‍ය නිලධාරියෙකු හෝ නියම කරන ආකාරයට හැකි පමණ ඉක්මනින් සුදුසු පරිදි ක්‍රියා කළ යුතු අතර තරක්වෙන සුලු බඩු වර්ග විකුණා දැමිය යුතුය. කෙසේවුවද, 2024 දෙසැම්බර් 31 දින වන විට විවිධ හේතු මත අල්වා ගෙන රේගුවේ විවිධ අංගනවල රඳවා ඇති බහාලුම් සංඛ්‍යාව 867 ක් වූ අතර ඉන් බහාලුම් 350ක් වසර 05 ට වඩා පැරණි ඒවා විය. බහාලුම් දීර්ඝ කාලයක් රඳවා තබා ගැනීම තුළ භූමිය නිෂ්කාර්යව උපයෝජනය වීම, අදාළ නැව් සමාගම්වල මෙහෙයුම් කටයුතු සඳහා බහාලුම් ලබා ගැනීමට නොහැකිවීම, බහාලුම් තුළ ඇති ද්‍රව්‍ය භාවිතයට ගත නොහැකි වීම ආදිය මෙන්ම ආනයනකරුවන් සහ නැව් සමාගම් ද රේගු මෙහෙයුම් ක්‍රියාවලිය පිළිබඳව කළකිරීමට පත්වීම සිදුවිය හැකි බව විගණනයේ දී නිරීක්ෂණය විය.

(ආ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආයතන සංග්‍රහය

(i) XXIV පරිච්ඡේදයේ 4:1 උප වගන්තිය

AC 4.9.77

- යම් නිලධාරියෙකු විශ්‍රාම ගැනීමේදී ණය මුදල් ආපසු ගෙවා අවසන් කිරීමට ඉඩ සලසනු වස් නියමිත වාරික ගණනට වඩා අඩු වාරික ගණනකින් සම්පූර්ණ මුදල් ආපසු අයකර ගත යුතුය. කෙසේවුවද, සමාලෝචිත වර්ෂය අවසාන දිනට විශ්‍රාම ගිය නිලධාරීන් 11 න් රු. 1,109,581 ක ණය ශේෂයක් අයවිය යුතුව පැවතුණි.
- සේවය හැර ගිය නිලධාරීන්ගෙන් රජයට අයවිය යුතු මුදල් ප්‍රධාන ණයකරුගෙන් අයකර ගත නොහැකි අවස්ථාවලදී ඇපකරුගෙන් මුදල් අයකර ගත යුතුය. කෙසේවුවද, සමාලෝචිත වර්ෂය අවසාන දිනට සේවය හැර ගිය නිලධාරීන් 7 න් රු. 756,492 ක ණය ශේෂයක් අයවිය යුතුව පැවතුණි.

- සමාලෝචිත වර්ෂය අවසාන දිනට වැඩ තහනම් කර ඇති නිලධාරීන් 9 න් රු. 1,358,048 ක ණය ශේෂයක් අයවිය යුතුව පැවතුණි.

- (ii) XXIV පරිච්ඡේදයේ 4:6 උප වගන්තිය මිය ගිය නිලධාරීන්ගෙන් රජයට අයවිය යුතු මුදල් ඔහුගේ උරුමක්කාරයින්ට ගෙවීමට නියමිතව ඇති ඕනෑම මුදලකින් අඩුකර ගත යුතු අතර ප්‍රධාන ණයකරු මිය ගොස් ඇත්නම් ඇපකරුගෙන් ද ඔහුගේ උරුමක්කාරයින්ගෙන් ද අයකර ගත නොහැකි නම් ඒ සම්බන්ධව අප්‍රමාදව නීතිපතිගෙන් උපදෙස් ලබා ගත යුතුය. කෙසේවුවද, සමාලෝචිත වර්ෂය අවසාන දිනට මිය ගිය නිලධාරීන් 9 න් රු. 1,262,438 ක ණය ශේෂයක් අයවිය යුතුව පැවතුණි.

- (ඇ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහය

- (i) මු.රෙ. 102 සහ 110

විදේශීය පුද්ගලික ආයතනයක් විසින් නැවකින් නැවකට භාණ්ඩ මාරු කිරීමේ ක්‍රමය යටතේ (Transshipment) සිංගප්පූරුවෙන් නැවගත කරනු ලැබූ දුම්වැටි තොගයකට අදාළව සිදු කරන ලද රේගු විමර්ශන අවසානයේ එම දුම්වැටි තොගය රු.5,901,750 ට රේගුව වෙන්දේසිකර තිබුණි. කෙසේවුවද, එම විකිණීමට එරෙහිව අදාළ විදේශ ආයතනය විසින් පැවරූ නඩු වලින් රේගුව වැරදිකරු වී තිබුණු බැවින් රේගුවට මෙම වැරදි තීරණය මත රු.69,451,809 ක් විදේශ ආයතනය වෙත ආපසු ගෙවීමට සිදු වී තිබුණි. මෙම විමර්ශනයට අදාළ ගොනුව ද පසුව අස්ථානගත වී තිබුණු අතර එයට වගකිවයුතු නිලධාරීන්ට සහ ඉහත වැරදි තීරණයට වගකිව යුතු නිලධාරීන්ට එරෙහිව 2023 මැයි 11 දින පත් කරන ලද මූලික විමර්ශන කමිටු වාර්තාව ඉන් මාස දෙකක් ඇතුළත ඉදිරිපත් කළ යුතුව පැවතුණ ද, 2025 අප්‍රේල් 20 දින වන විටද ඉදිරිපත් කර නොතිබුණි. තවද, රේගු වැරදි තීරණ මත ආපසු ගෙවූ මුදල් රාජ්‍ය ආදායමෙන් ගෙවා තිබුණු බැවින් එවැනි අවස්ථාවලදී මහා භාණ්ඩාගාරයට බරක් නොවී වැරදි

කිරණයට වගකිවයුතු නිලධාරීන්ගෙන් හෝ යම් ත්‍යාග ගෙවීමක් සිදු කළේ නම් ත්‍යාග ලබාගත් පාර්ශවයන්ගෙන් අයකර ගැනීමට කටයුතු කර නොතිබුන බව විගණනයේදී නිරීක්ෂණය විය.

(ii) මු.රෙ. 570

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සියලුම තැන්පතු, තැන්පත් කල දින සිට වර්ෂ 02ක් තුළ හිමිකම් නොපැවොත් ඉකුත් තැන්පතු ලෙස සලකනු ලැබිය යුතු අතර, මු.රෙ 571(3) ඡේදයෙහි විධිවිධානවලට යටත්ව ඉකුත් වූ සියලු තැන්පතු රාජ්‍ය ආදායමට බැර කළ යුතුය. කෙසේවුවද, වර්ෂ 2 කට වඩා පැරණි වූ රු.13,620,000 ක ටෙන්ඩර් තැන්පතු 2024 දෙසැම්බර් 31 දින දක්වා රාජ්‍ය ආදායමට බැර කර නොතිබුණි.

(ඇ) රාජ්‍ය පරිපාලන හා ස්වදේශ කටයුතු අමාත්‍යාංශ වක්‍රලේඛ 2017 අප්‍රේල් 19 දිනැති අංක 3/2017 දරන වක්‍රලේඛය.

ඇම

සියලු රාජ්‍ය සේවකයන් සිය පැමිණීම හා පිටවීම සටහන් කිරීම සඳහා ඇඟිලි සලකුණු යන්ත්‍රය භාවිතා කළ යුතු බව දැක්වුවද, ඇඟිලි සලකුණු යන්ත්‍ර භාවිතා කිරීමකින් තොරව 2024 වර්ෂයේදී ශ්‍රී ලංකා රේගුවේ නිලධාරීන් 2335 දෙනෙකු සඳහා වැටුප්, වේතන, අතිකාල, නිවාඩු දින වැටුප් හා දිරිදීමනා වශයෙන් රජයේ ඒකාබද්ධ අරමුදලින් රු.2,308,694,777 ක් ද රේගු අතිකාල නැව් බඩු පරීක්ෂා කිරීමේ ගාස්තු හා තොරතුරු තාක්ෂණ සන්නිවේදන අරමුදල මගින් රු.1,087,172,344 ක් ද වශයෙන් එකතුව රු.3,395,867,121 ක් ගෙවා තිබුණි. මෙම සේවකයන් දිනකට පැය 24 ක් දක්වා අතිකාල දීමනා ද ලබා ගන්නා අතර පැමිණීම සහ පිටවීම පිළිබඳ නිසි සනාථ කිරීමකින් තොරව ඉහත ගෙවීම් සිදු කෙරෙන බව නිරීක්ෂණය

කෙරේ. “සියලුම නිලධාරීන් ඇතිළි සලකුණු යන්ත්‍ර අනිවාර්යෙන් භාවිතා කළ යුතු බවත්, යම් වැටලීම් අවස්ථාවක් හෝ එවැනි යම් රාජකාරි කටයුත්තක් සඳහා සහභාගි වීමට අවශ්‍ය විටෙක එසේ භාවිතා කිරීම අපහසු වන්නේ නම් ඒ පිළිබඳව අදාළ බලධාරීන් විධිමත් පරිදි දැනුවත් කර සුදුසු පරිදි කටයුතු කළ යුතු බවත්”
2024.01.24 දින පැවති රාජ්‍ය ගිණුම් කාරක සභා රැස්වීමේදී ද රේගුව වෙත නිර්දේශ ලබා දී තිබුණි.

(ඉ) ඉඩම් හා ඉඩම් සංවර්ධන
අමාත්‍යාංශ වක්‍රලේඛ

2008 ජුනි 13 දිනැති අංක
LD- 1,34(I) 2008 දරන
ඉඩම් හා ඉඩම් සංවර්ධන
අමාත්‍යාංශ වක්‍රලේඛය

රජය සතු ඉඩම් අනවසරෙන් අල්ලා ගැනීම පාලනය හා කළමනාකරණය විධිමත් කිරීමට කටයුතු කළයුතු වුවද, කොම්පක්ස්කු විදියේ මෝගත් පාරේ ශ්‍රී ලංකා රේගුව සතු නිල නිවාස භූමියේ අනවසර පදිංචි කරුවන්ට පදිංචිවී සිටීමට ඉඩ දී තිබුණු අතර වක්‍රලේඛය අනුව අනවසර පදිංචිකරුවන් ඉවත් කිරීමට කටයුතු කර නොතිබුණි. මෙම නිල නිවාසය පිහිටි ප්‍රදේශයේ බේරේ වැව ආශ්‍රිත සංවර්ධන සැලැස්මට මෙම ඉඩම් කොටස හදුනා ගෙන ඇති බැවින් අනවසර පදිංචිකරුවන් ඉවත් කිරීම සඳහා රේගුවට ඇති හැකියාව ගැටලු සහගත බව රේගුව විසින් සඳහන් කරන ලදී.

3.6 අවිධිමත් ගනුදෙනු

(අ) සිදු සිති ලෙස අනාවරණය කර දුම්රු සිති ආනයනය කිරීම නිසා දණ්ඩනයන්ට ලක් වූ ආනයනකරුවෙකුට රේගුව විසින් රු.500,000 ක දඩයක් සහ රු.189,293,778 ක අහිමි කිරීමක් පනවා තිබූ අතර ආනයනකරු එකී දණ්ඩනයට එකඟවීම මත රාජසන්තක නොකර රු.190,000,000 ක බැංකු ඇපකරයක් මත භාණ්ඩ නොගය රේගු භාරයෙන් නිදහස් කරගෙන තිබුණි. රේගු අඥා පනතේ 165 වගන්තිය ප්‍රකාරව පනවන ලද දණ්ඩනයක් හෝ දඩයක් හෝ ඉන් කොටසක් ලිහිල් කිරීමට අමාත්‍යවරයාට බලය පවතින බැවින් ආනයනකරු විසින් එකී දණ්ඩනය සම්බන්ධයෙන් අමාත්‍යවරයා වෙත අභියාචනයක් ඉදිරිපත් කර තිබුණි. අමාත්‍යවරයා විසින් එම

ඉල්ලීම ප්‍රතික්ෂේප කර තිබුණු නමුත් පනවන ලද දණ්ඩන මුදලින් රු.මිලියන 30ක් අඩු කිරීමට අමාත්‍යවරයා තීරණය කළ බවට වෙළඳ හා ආයෝජන ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ අතිරේක අධ්‍යක්ෂ ජනරාල් විසින් පසුව රේගු අධ්‍යක්ෂ ජනරාල්වරයාට දැනුම් දී තිබුණි. නමුත් දණ්ඩන මුදලින් රු.මිලියන 30ක් අමාත්‍යවරයා විසින් අඩු කිරීමට ලබාදුන් තීරණය විගණනයට ඉදිරිපත් නොවීය. රේගුවෙන් භාණ්ඩ නිශ්කාශණය වූ පසුව එහි අනුකූලතා හා පහසුකම් සැලසීමේ අංශයට ලද තොරතුරකට අනුව රේගුව විසින් මෙම විමර්ශනය සිදු කර තිබුණු අතර මෙම ලිහිල් කිරීම නිසා රජයට සිදුව තිබූ සමස්ත රාජ්‍ය ආදායම අහිමි වීම රු.62,505,801ක් විය. තවද, මෙම ආනයනකරු මීට පෙර අවස්ථා 23 ක දී දණ්ඩනයන්ට ලක්වූ අයෙක් ද විය. කෙසේවුවද, යොමුගත වගන්තිය ප්‍රකාරව පනවන ලද දණ්ඩනයක් හෝ දඩයක් ලිහිල් කිරීම සෘජුවම රාජ්‍ය ආදායම අඩුවීමට බලපාන බැවින් ඉහත ලිහිල් කිරීමට අමාත්‍යවරයාගේ අනුමැතිය ලැබිය යුතුව තිබියදී වෙළඳ හා ආයෝජන ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ අතිරේක අධ්‍යක්ෂ ජනරාල් විසින් පනතේ ප්‍රතිපාදන අභිබවා යමින් අමාත්‍යවරයාගේ බලතල භාවිතා කර සිදු කිරීම විගණනයේ දී ගැටලු සහගත වූ අතර පළමුව ප්‍රතික්ෂේප කර දෙවනුව දණ්ඩණය ලිහිල් කිරීම ද ප්‍රශ්ණකාරී විය.

(ආ) ස්වර්ණාභරණ ආනයනය සහ අලෙවිය සිදු කරන ප්‍රසිද්ධ සමාගමක් විසින් විදේශ රටවල නිෂ්පාදිත රන් ආභරණ තෙවන පාර්ශවයන් හරහා විදේශයන්ගෙන් ගෙන්වාගෙන අලෙවි කර ආනයන බදු ගෙවීම පැහැර හැරීම සම්බන්ධයෙන් අංක PCAD/2024/00043/CCR/00171 යටතේ රේගු විමර්ශනයක් සිදු කර තිබුණි. එම සමාගම විසින් රු.753,210,479 ක් වටිනා ආනයනික රත්තරන් තොගයකට අදාළව නොගෙවීමට උත්සාහ කරන ලද බදු මුදල රු.219,817,086 ක් විය. රේගු ආඥා පනතේ 107 සහ 129 වගන්ති ප්‍රකාරව පිළිවෙලින් මෙම භාණ්ඩ රාජ සන්තක කිරීමට සහ භාණ්ඩ වටිනාකම මෙන් තෙගුණයක අහිමිකිරීමක් සිදු කළ හැකි වුවද, විමර්ශන අවසානයේ පැනවූ රු.2,919,082,695 ක අහිමි කිරීම රු.190,000,000 ක් දක්වා ලිහිල් කිරීම පමණක් සිදුකර තිබුණි. මෙම ලිහිල් කිරීමෙන් පසු මහා භාණ්ඩාගාරයට බැර වූ මුදල රු.57,000,000 ක් පමණක් වීම නිසා එය පැහැර හැරීමට උත්සාහ කළ බදු වටිනාකමට සාපේක්ෂව රු.162,817,086 න් අඩු අගයක් විය.

(ඇ) එකඟ වූ දින අනුව, නියමිත කාලය තුළ වාහන ලබා දීමට අපොහොසත් වීම, ලබා දී ඇති වාහන ද එම ආයතනය සතු වාහන නොවී විවිධ පෞද්ගලික අයිතිකරුවන්ගෙන් තාවකාලිකව ලබා ගත් වාහන වීම, වරින් වර වාහන ලබා දීම සහ එම වාහන සම්බන්ධයෙන්ද විවිධ ගැටළු මතු වීම ආදී හේතු මත මෙහෙයුම් කල්බදු ක්‍රමය යටතේ වාහන 9 ක් ලබා ගැනීමේ දී ගිවිසුම්ගත නොවීමට රේගුව තීරණය කර තිබුණ ද, මාසිකව එක් වාහනයකට රු. 194,900 ක් බැගින් රු. 21,049,200ක් බදු කුළිය වශයෙන් එම සමාගමට 2024 වසර තුළ දී ගෙවා තිබුණි. ගිවිසුම්ගත නොවීමේ වාසිය භාවිතා කරමින් එම සමාගම 2025 පෙබරවාරි මාසයේදී කල්බදු පදනමින් ලබාගත් වාහන 9 ආපසු රැගෙන තිබුණු නමුත් සේවා අවශ්‍යතාවය මත එම සමාගමෙන්ම රු.294,000 ක මාසික බදු කුළියකට නැවතත් වාහන 9ක් තාවකාලිකව ලබා ගැනීමට කටයුතු කර තිබුණි.

4 මෙහෙයුම් සමාලෝචනය

4.1 කාර්යසාධනය

4.1.1 දැක්ම හා මෙහෙවර

(අ) 2015 සිට 2024 වර්ෂය දක්වා කාලපරිච්ඡේදය තුළ රේගුව විසින් සිදුකරන ලද රේගු විමර්ශනවල දී “ප්‍රකාශ නොකර භාණ්ඩ ගෙන ඒම” සහ “අතිරික්ත භාණ්ඩ ගෙන ඒම” ආනයනකරුවන් / අපනයනකරුවන් විසින් සුලභව සිදු කරන රේගු වැරදි බවට පත් වී තිබුණි. ඉහත කාලය තුළ ප්‍රකාශ නොකර භාණ්ඩ ගෙන ඒමේ සහ අතිරික්ත භාණ්ඩ ගෙන ඒමේ අවස්ථා පිළිවෙලින් 7,093 ක් සහ 5,452 ක් විය. “ආදායම සුරක්ෂිත කිරීම” රේගුවේ මෙහෙවර ප්‍රකාශයේ එක් ප්‍රධාන කාර්යයක් වශයෙන් හඳුනාගෙන තිබුණ ද මෙවැනි තත්ත්වයන් සෘජුවම රාජ්‍ය ආදායම අඩුවීමට බලපාන කාරණයක් ව තිබියදී එය දිගින් දිගටම සිදුවෙමින් පැවතුණි. අනවශ්‍ය ආදායම් කාන්දුවීම් (Revenue Leakages) වැළැක්වීමේ එක් උපක්‍රමයක් වශයෙන් රජය 2024 වර්ෂය සඳහා වූ අයවැය යෝජනා මගින් “රේගුව තුළ අවදානම් කළමනාකරණ මෘදුකාංග පද්ධතියක් ස්ථාපිත කිරීම” සඳහා රු. මිලියන 100 ක් වෙන්කිරීමට කටයුතු කර තිබුණ ද ඉන් කිසිදු වියදමක් දරා නොතිබුණි.

(ආ) රේගු ආඥා පනතේ 51 වගන්තියෙන් නියම කර ඇති පරිදි රේගුවට භාණ්ඩවල අගය ප්‍රකාශ කළ යුතු අතර එසේ ප්‍රකාශ නොකළ අවස්ථාවල විමර්ශන සිදුකර රාජසන්තක කිරීම සිදුකළ හැකිය. කෙසේ වුවද, භාණ්ඩ වල මිල ඌන තක්සේරු කර (Under Value) ආනයනය කිරීමේදී ඒ බව අනාවරණය වූ අවස්ථාවක නියම ලෙස ගෙවිය යුතු ඉතිරි බදු මුදල් රජයේ ඒකාබද්ධ අරමුදලට සම්පූර්ණයෙන් බැර වෙන බව අධ්‍යක්ෂ ජනරාල් විසින් 2024 මැයි 09 දින පැවති රජයේ ගිණුම් පිළිබඳ කාරක සභාවේ දී ප්‍රකාශ කර තිබුණු නමුත්, ඌන තක්සේරු කළ අවස්ථා ද රේගු විමර්ශන බවට පත් කර දණ්ඩන පනවා ඉන් සියයට 50ක් ත්‍යාග වශයෙන් නිලධාරීන් ලබා ගෙන තිබුණු බව හෙළිදරව් විය. ඒ අනුව 2015 සිට 2024 වර්ෂය දක්වා කාලපරිච්ඡේදය තුළදී රේගු විමර්ශනවලින් පසු “භාණ්ඩ ඌන තක්සේරු කිරීම” කර ඇති බවට හෙළිදරව් වූ අවස්ථා 1858 ක් වූ අතර මේ සෑම අවස්ථාවකදීම විමර්ශනයෙන් පසු අභිමත කිරීම් සහ දණ්ඩන පනවා ඉන් සියයට 30 ක් පමණක් රාජ්‍ය ආදායමට බැර කර තිබුණි.

(ඇ) රේගු ආඥා පනත යටතේ වංචනිකව කරනු ලබන ආනයනයන් සඳහා විමර්ශනයකින් අනතුරුව අයකර ගනු ලබන දඩ මුදල්වලින් සියයට 50 ක් රජයේ ඒකාබද්ධ අරමුදලට ද, සියයට 5ක් රේගු නිලධාරීන්ගේ කළමනාකරණ සහ වන්දි අරමුදලට ද සහ සියයට 45 ක් රේගු නිලධාරීන්ගේ ත්‍යාග අරමුදලට ද බැර වෙන පරිදි රේගු ආඥා පනතට සංශෝධන යෝජනා කර ඇති බවත් එම කටයුතු 2024 ජුනි මාසය තුළ අවසන් කරන බවත් 2024.05.09 දින පැවති රජයේ ගිණුම් පිළිබඳ කාරක සභාවේ දී අධ්‍යක්ෂ ජනරාල් විසින් ප්‍රකාශ කර තිබුණි. කෙසේ වුවද, එම සංශෝධනයන්ට රේගු වෘත්තීය සමිති විරුද්ධ බවට අංක SLC/ESD/01/COPA /2023 සහ 2024 ජූලි 16 දිනැති අධ්‍යක්ෂ

ජනරාල්ගේ ලිපියෙන් විගණනය වෙත දැනුම් දී තිබුන අතර ඒ හේතුවෙන්, 2025 අප්‍රේල් 30 දින වන විට ද ඒකාබද්ධ අරමුදලට බැර වන ප්‍රමාණයේ වර්ධනයක් දක්නට නොලැබුණි.

4.1.2 අපේක්ෂිත නිමවුම් මට්ටම ලබා නොගැනීම

(අ) අලෙවි කළ නොහැකි භාණ්ඩ විනාශ කිරීමේ කාර්යයේ වගකීම දරන මධ්‍යම අපහරණ අංශයට සමාලෝචිත වර්ෂය තුළ දී එවැනි භාණ්ඩ විනාශ කිරීම් සඳහා ඉල්ලීම් 128 ක් ඉදිරිපත් වී තිබුණ ද, ඉන් ඉල්ලීම් 33කට අදාළව පමණක් භාණ්ඩ විනාශ කිරීමට කටයුතු කර තිබුණි. එය සිදුකරන ලද ඉල්ලීම් සංඛ්‍යාවට සාපේක්ෂව සියයට 26 ක පමණ ප්‍රගතියක් විය.

(ආ) 2016 වර්ෂයේ සිට ස්ථාපිත කිරීම, අයිතිය හා මෙහෙයුම් කිරීම (Build Own & Operate- BOO) යන ප්‍රසම්පාදන ක්‍රමවේදය යටතේ පුද්ගලික සමාගමකින් රේගුව සිය බහාළුම් පරිලෝකන කටයුතු සිදුකර ගෙන තිබුණු අතර 2021 වර්ෂයේදී එම සමාගමටම ඇ.ඩො. 21,590,008 ක් ගෙවා පද්ධතියේ පූර්ණ අයිතිය රේගුවට ලබා ගැනීමට කටයුතු කර තිබුණි. මෙහිදී රේගු නිශ්කාෂණ ක්‍රියාවලිය සඳහා පූර්ණ එක්ස්ටර් පරිලෝකනයක් අපේක්ෂා කර තිබුණ ද එය ක්‍රියාත්මක නොවීම නිසා ප්‍රකාශිත භාණ්ඩ අයිතමයන් අතර සඟවා ඇති අයිතමයන් හඳුනා ගැනීම, ව්‍යාජ භාණ්ඩ ප්‍රකාශ කිරීම් සංඛ්‍යාව අඩු කිරීම, තහනම් හා නීතිවිරෝධී භාණ්ඩ ආනයනය අවම කිරීම යන අපේක්ෂිත සැලසුම්වලට ලඟාවීමට නොහැකි වී තිබුණි. තොග වශයෙන් සිදුකරන ආනයන, ඉහළ සනත්වයකින් යුක්ත බහාලුම් සහ දියර වර්ග ඇතුළත් බහාලුම් මෙම යන්ත්‍ර මඟින් ස්කෑන් කළද ඒවා අතර සුක්ෂමව සඟවා අසුරා ඇති භාණ්ඩ හඳුනාගැනීම ද අසීරු වී තිබුණි.

4.1.3 අපේක්ෂිත ප්‍රතිලාභ (Outcome) ලබා නොගැනීම

“ටෙන්ඩර් වෙන්දේසි මඟින් සාර්ථක ලංසුකරුවන්ට භාණ්ඩ අලෙවිකිරීම” රේගුව විසින් අල්ලා ගන්නා ලද ද්‍රව්‍යයන් අපහරණය කරන එක් ක්‍රමවේදයක් වුවද, වාර ගණනාවක් ටෙන්ඩර් අලෙවියට ඉදිරිපත් කළ නමුත් නිසි මිලක් ඉදිරිපත් කරන ලංසුකරුවන් නොසිටීම නිසා ශ්‍රේ ලයින් I, ශ්‍රේ ලයින් II සහ ඒෂියන් බහාලුම් අංගනයේ පමණක් පිළිවෙලින් භාවිතා කරන ලද ඇඳුම්, වාහන අමතර කොටස් සහ මෙට්ට සහිත බහාලුම් 55 ක් තවදුරටත් එසේ අලෙවිය තුළින් ආදායමක් ලබා ගැනීමට නොහැකිව රඳවා තිබුණි. රේගු වෙබ් පිටුව හරහා මාර්ගගත ක්‍රමවේදය මඟින් ටෙන්ඩර් පිළිබඳව මහජනතාව දැනුවත් කර භාණ්ඩ අලෙවි කිරීමට උත්සාහ දරා තිබියදීත් මෙවැනි තත්ත්වයන් පැන නැගී ආදායම් හඳුනා ගැනීමට ප්‍රමාදවීම පිළිබඳව පුළුල් අධ්‍යයනයක් කළ යුතුව පැවතුණි.

4.2 වත්කම් කළමනාකරණය

2025 අප්‍රේල් 11 දින වන විට රේගුව සතුව කාර්, වෑන්, කැබ් ආදී වශයෙන් වර්ග 06 ක වාහන 110 ක් පැවතුණු නමුත් ඉන් වාහන 25 ක් ධාවන තත්ත්වයේ නොතිබුණි. ඉන් සමහර වාහන මාස 29 ක කාලයක් ධාවනයේ යොදවා නොතිබුණි. 2025 මාර්තු 20 දින විගණනය විසින් සිදු කරන ලද භෞතික පරීක්ෂාවට අනුව වාහන 20 ක් කිසිදු ආවරණයක් රහිතව වරාය පරිශ්‍රයේ නවතා දමා තිබුණු අතර සැපයුම් හා සේවා අංශය විසින් සිදු කරන ලද තහවුරු කිරීමට අනුව එම වාහන දින 14 ක සිට අවුරුදු 12 ක් දක්වා කාලයක් එම ස්ථානයේ උපයෝජනයකින් තොරව ගාල් කර තිබුණි. ඉන් බහුතර වාහන සංඛ්‍යාවක් අලුත්වැඩියා කළයුතු තත්ත්වයේ පැවතුණ ද, එයට අවශ්‍ය කටයුතු කඩිනම්ව සිදු වී නොතිබුණි.

4.3 පාඩු හා හානි

සමාලෝචිත වර්ෂය අවසාන දින වන විට මාස 10 සිට වසර 12ක් දක්වා කාලය ඉකුත් වූ බැංකු ඇපකර 27 ක් වූ අතර ඒවායේ වටිනාකම රු.100,172,482 ක් විය. අදාළ ඇපකරවල කල් ඉකුත්වීම් පිළිබඳව නිලධාරීන් යාවත්කාලීන නොවීම, කෙටි කාලයක් ඇතුළත නිලධාරීන් ස්ථාන මාරුවීම සහ කල් ඉකුත්වීම් යාවත්කාලීනව දැන ගැනීමට නිසි ක්‍රමවේදයක් සකස් කර නොතිබීම මෙයට හේතු වී තිබුණි. ඉහත වටිනාකමින් රු.13,677,400 ක් වටිනා බැංකු ඇපකර 5ට අදාළව උපකාරක ලියකියවිලි බැංකුවේ නොමැති බවට එම බැංකුව විසින් ද රේගුවට දැනුම් දී තිබුණි.

4.4 අනාර්ථික ගනුදෙනු

(අ) රේගුව විසින් දිගු කාලයක් රඳවා ගෙන ඇති බහාලුම් අතර වාහන අමතර කොටස් සහිත බහාලුම් 60 ක්, ප්ලාස්ටික් ද්‍රව්‍ය සහිත බහාලුම් 57 ක්, ලී බඩු සහ දැව සහිත බහාලුම් 36 ක්, ආහාර ද්‍රව්‍ය බහාලුම් 301 ක්, දුම්වැටි සහ දුම්වැටි සහිත දෑ ඇතුළත් බහාලුම් 24 ක්, පුවක් බහාලුම් 34 ක් සහ විවිධ මිශ්‍ර අයිතම් සහිත බහාලුම් 49 ක් විය. ආහාර ද්‍රව්‍ය සහිත බහාලුම් අතර වියළි මිරිස් අඩංගු බහාලුම් 20 ක්, අර්තාපල් බහාලුම් 11 ක්, පාන්පිටි නිෂ්පාදන බහාලුම් 9 ක්, හාල් බහාලුම් 107 ක් සහ තේ බහාලුම් 54 ක් ද වූ අතර, මේවා ඉක්මනින් නශ්‍ය වන හාණ්ඩ බැවින් ඒ සම්බන්ධයෙන් කඩිනම්ව කටයුතු නොකිරීම තුළ ප්‍රයෝජනයට ගත හැකි මට්ටමේ ද්‍රව්‍ය වලින් ලැබිය හැකි ආර්ථික වාසියද අහිමි වන මට්ටමක පැවතුණි. 2024 වර්ෂය වන විටද වසර දෙකක සිට වසර 06 ක් දක්වා පැරණි වූ ඉහත සහල් බහාලුම් 107 ටෙන්ඩර් වෙන්දේසි මගින් සත්ව ආහාර වශයෙන් අලෙවි කිරීමට රේගුව උත්සාහ දැරුව ද, පාරිභෝගික සේවා අධිකාරියේ අංක 2285/18 සහ 2022 ජුනි 24 දිනැති ගැසට් පත්‍රය මගින් සහල් සත්ව ආහාර වශයෙන් අලෙවිය වළක්වා ඇති බව රේගු අධ්‍යක්ෂ ජනරාල් විසින් විගණනය වෙත දන්වා තිබුණි. එකී ගැසට් පත්‍රය සංශෝධනය කරන ලෙස 2024 දෙසැම්බර් 06, 2024 දෙසැම්බර් 11 සහ 2025 පෙබරවාරි 11 යන දිනයන්හිදී වෙළඳ

හා ආයෝජන ප්‍රතිපත්ති දෙපාර්තමේන්තුවට සහ වෙළඳ, වාණිජ, ආහාර සුරක්ෂිතතා සහ සමුපකාර සංවර්ධන අමාත්‍යාංශයට රේගුව විසින් දන්වා යවා තිබුණි. ගැසට් පත්‍රය සංශෝධනයට ඇති හැකියාව සෙවීම වෙනුවට අමාත්‍යාංශය විසින් එම සහල් “සත්ව ආහාරයට සුදුසු වේදැයි පරීක්ෂාකර වාර්තා කරන මෙන්” නැවතත් රේගුවට දැනුම් දී තිබුණු අතර ප්‍රතිපත්තිමය තීරණ ගැනීමේ ප්‍රමාදය හේතුවෙන් 2025 අප්‍රේල් 25 දින වන විට ද මෙම බහාලුම් එපරිදිම රඳවා තිබුණි.

(ආ) මාසිකව රු.4,650,000ක කුලී මුදලක් ගෙවමින් රේගුව විසින් මට්ටක්කුලිය ප්‍රදේශයේ පෞද්ගලික සමාගමකින් ලබා ගෙන තිබුණු ඉඩමක අත් අඩංගුවට තේනා ලද වාහන රඳවා තිබුණු අතර 2025 මාර්තු 15 දිනට එපරිදි රඳවා ගත් වාහන 332 ක් විය. රුහුණ පුර වරාය භූමියේ එදිනට තවත් වාහන 108 ක් රඳවා තිබුණි. මින් බහුතර වාහන සංඛ්‍යාවක් දිගු කාලයක් අංගනවල ගාල් කර තැබීම හේතුවෙන් දිරාපත් වී ධාවනයට නුසුදුසු තත්ත්වයට පත්වීම සහ වෙන්දේසියකින් සාධාරණ මුදලක් ඉපයීමට නොහැකි තත්ත්වයකට පත් වී තිබුණි. කෙසේවුවද, රේගු ආඥා පනතේ 109 වගන්තිය ප්‍රකාරව දින 30ට වැඩි කාලයක් රේගු භූමියේ තිබෙන්නට හරින බඩු ප්‍රසිද්ධ දැන්වීමකින් පසු වෙන්දේසියේ හෝ ටෙන්ඩර් මගින් විකුණා දැමීමට හැකියාව පැවතියදී මෙම තත්ත්වය ඇති වී තිබුණු අතර මට්ටක්කුලිය ප්‍රදේශයේ පෞද්ගලික සමාගමට පමණක් වර්ෂය තුළ ගෙවා තිබුණු මුළු කුලී මුදල රු.55,800,000ක් විය. මෙම වාහන අපහරණය කිරීමේ හැකියාව සොයා බැලීමට කටයුතු කරමින් පවතින බව මෙම වාර්තාවේ කෙටුම්පතට පිළිතුරු වශයෙන් අධ්‍යක්ෂ ජනරාල්වරයා විසින් මා වෙත වාර්තා කර තිබුණි.

4.5 කළමනාකරණ දුර්වලතා

(අ) මධ්‍යගත සිද්ධි ලේඛනයට (Central Case Register) අනුව 2015 සිට 2024 දෙසැම්බර් 31 දින දක්වා සිද්ධි 37,685 ක් ලියාපදිංචි කර තිබුණු අතර, ඉන් සිද්ධි 28,166 ක් විසඳා අවසන් කර තිබුණි. ඒ අනුව, 2024 දෙසැම්බර් 31 දින වන විට තවදුරටත් සිද්ධි 9,519 ක් විසඳීමට ඉතිරිව පැවතුණි. ඉන් වසරක් ඇතුළත ලියාපදිංචි කරන ලද සිද්ධි සංඛ්‍යාව 1,523 ක් ද, වසර 1 ට වැඩි වසර 5 ට අඩු සිද්ධි සංඛ්‍යාව 4,958 ක් ද, වසර 5 ට වැඩි සිද්ධි සංඛ්‍යාව 3,038 ක් ද විය. විමර්ශන විසඳීම ප්‍රමාද වීම සඳහා මාස 6කට වරක් වශයෙන් බහුතර නිලධාරීන් සංඛ්‍යාවකට අදාළව සිදුකරන ස්ථාන මාරුවීම්, නව නිලධාරීන් පැරණි සිද්ධි අවසන් කිරීමට උනන්දුව අඩුවීම මෙන්ම ගොනු අස්ථානගතවීම ද හේතු වී තිබුණි.

(ආ) අංක 01/2024 සහ 2025 මැයි 29 දිනැති රාජ්‍ය මුදල් චක්‍රලේඛය ප්‍රකාරව අත්තිකාරම් “බී” ගිණුම යටතේ ලබාදෙන, දීර්ඝ කාලීනව අයවී නොමැති ණය හා අත්තිකාරම් විවිධ සීමාවන් යටතේ නිරවුල් කිරීමට / අත්හැරීමට / කපාහැරීමට ප්‍රධාන ගණන්දීමේ නිලධාරියාට බලය ලබා දී තිබුණි. ඒ අනුව, රේගුව විසින් සිදු කරන ලද ඉල්ලීමකට ප්‍රතිචාර වශයෙන් මුදල්, ආර්ථික සංවර්ධන, ප්‍රතිපත්ති සම්පාදන සැලසුම් සහ සංචාරක අමාත්‍යාංශයේ අතිරේක ලේකම්ගේ අංක

MF/02/01/CUS/53 සහ 2024.10.08 දිනැති ලිපියෙන් නිලධාරීන් 22 ක ගේ රු. 827,488 ක් වූ ණය ශේෂ කපා හැරීමට අවසර ලබාදී තිබුණි. කෙසේවුවද, ණය කපාහැරීමට /අත්හැරීමට පෙර එම ශේෂ අයකර නොගැනීම සම්බන්ධයෙන් නිලධාරීන්ගේ යම් නොසැලකිල්ලක් හෝ අතපසුවීමක් හේතු වී ඇත්ද යන්න පරීක්ෂා කළ යුතු නමුත්, පෞද්ගලික ලිපිගොනු සොයා ගැනීමට නොහැකිවීම මත ඉහත නිලධාරීන්ගෙන් 16 දෙනෙකුගේම අදාළ ණය අත්හැරීම සිදුකර තිබියදී නිලධාරීන්ගේ යම් නොසැලකිල්ලක් වූයේද යන්න පරීක්ෂා කර නොතිබුණි. තවද, ඔවුන්ගෙන් 06 දෙනෙක් වැඩ තහනම් කළ නිලධාරීන් ද විය. මීට අමතරව රේගු අධ්‍යක්ෂ ජනරාල් විසින් 2024 සැප්තැම්බර් 20 දින තවත් නිලධාරීන් 14 ක ගේ රු. 2,230,882 ක ණය ශේෂ අත්හැර දැමීමට මුදල් අමාත්‍යාංශ ලේකම්ගෙන් අනුමැතිය ඉල්ලා තිබුණු අතර ඉන් නිලධාරීන් 10 ක ගේද “පෞද්ගලික ලිපිගොනු සොයාගැනීමට නොහැකිවීම” ණය අත්හැරීමේ හේතුව වශයෙන් දක්වා තිබුණි. ඒ අතර ද, වැඩ තහනම් කළ නිලධාරීන් 06 දෙනෙක් විය.

- (ඇ) 2019.06.03 දින තීරු බදු රහිත සාප්පු සංකීර්ණයෙන් නීති විරෝධී දුම්වැටි කාටුන් 45 ක් (කාටුනයක සිගරට් 200 ක් ඇත) රැගෙන යාම සම්බන්ධව ප්‍රධාන රේගු පරීක්ෂක සහ රේගු නියාමක නිලධාරීන්ට අදාළව සිදු කළ මූලික පරීක්ෂණයේ වාර්තාව 2019.10.10 දින ලබා දී තිබුණු අතර එම වාර්තාව අනුව විධිමත් විනය පරීක්ෂණයක් සිදු කරන ලෙස නිර්දේශ කර තිබුණි. 2020.10.19 දින ඔවුන් දෙදෙනාට චෝදනා පත්‍ර භාර දුන්න ද ඒ වන විටත් සිදුවීමට වසරක් ගත වී තිබුණි. කෙසේවුවද, ආයතන සංග්‍රහයේ II කොටසේ XLVIII පරිච්ඡේදයේ 4: 4 වගන්තිය ප්‍රකාරව රේගු අධ්‍යක්ෂ (නිවාරණ) විසින් වූදින රේගු නියාමකවරයාට විධිමත්ව එම චෝදනා පත්‍රය භාර දී නොමැති බව පසුව හෙළිදරව් වූ අතර ආයතන සංග්‍රහයේ පළමුවන උපලේඛණයේ රාජ්‍ය නිලධරයන් විසින් සිදු කළ හැකි වරදවල් හි 15 වන වගන්තිය යටතට ගැනෙන “ආයතන සංග්‍රහයේ විධිවිධාන උල්ලංඝනය කිරීම හෝ හිතාමතා හෝ අනවධානයෙන් හෝ නොසලකා හැරීම හෝ මහහැරී යන ආකාරයෙන් කටයුතු කිරීමක්” සේ සැලකිල්ලට ගෙන විනයානුකූල ක්‍රියාමාර්ග ගැනීමට කටයුතු කර නොතිබුණි. 2020.10.19 දින භාර දෙන ලද චෝදනා පත්‍රය අනුව ඉහත රේගු නිලධාරීන් දෙදෙනා ආයතන සංග්‍රහයේ II වන කාණ්ඩයේ රාජ්‍ය නිලධාරීන් විසින් සිදු කළ හැකි වරදවල් සම්බන්ධ “පළමු වන උපලේඛනය” යටතට ගැනෙන වැරදි සිදු කර තිබුණ ද එය “දෙවන උපලේඛනයට ගැනෙන වැරදි” වශයෙන් සාවද්‍ය ලෙස වර්ගීකරණය කර තිබුණි. නිකුත් කරන ලද චෝදනා පත්‍රයේ අඩුපාඩු හඳුනා ගැනීමෙන් පසු 2023.11.29 දින සංශෝධනය කරන ලද චෝදනා පත්‍රයක් මෙම නිලධාරීන් දෙදෙනාට ලබා දී තිබුණ අතර, 2024.01.02 දින විධිමත් විනය පරීක්ෂණ සිදු කිරීම සඳහා ඒක පුද්ගල විනිශ්චය සභාවක් පත්කර තිබුණි. එහිදී සාක්ෂිකරුවන්ගේ ලිපිනයන් සොයා ගැනීමට නොහැකිවීම, සාක්ෂිකරුවන් මිය යාම, සම්බන්ධිත නිලධාරීන් විශ්‍රාම යාම ආදී විවිධ කරුණු හේතුවෙන් සමාලෝචිත වර්ෂය අවසාන දිනය වන විටත් පරීක්ෂණ අවසන් වී නොතිබුණි. ඉහත කරුණු අනුව මෙම තීරු බදු සහිත සාප්පු සංකීර්ණයේ 2019 වසරේ සිදු වූ මෙම විෂමාවාරයට සම්බන්ධ රේගු නිලධාරීන්ට එරෙහිව විනයානුකූල පියවර ගැනීම හිතාමතාම

නොසැලකිල්ලෙන් හා අනවධානයෙන් යුතුව ප්‍රමාද කරන බව ගම්‍ය වන අතර, මෙම තත්ත්වය මෙවැනි තීරු බදු රහිත සාප්පුවල පරිපාලන කටයුතු අකාර්යක්ෂම වීමට මෙන්ම තවදුරටත් විෂමාවාරයන් සිදු කිරීමට ඉඩ පරිසරයක් ඇති කරන බවක් පෙනී යයි.

Unaccompanied
 Cargo
 Passenger
 Cargo

(ඇ) රේගු විමර්ශන හේතුවෙන් විවිධ අංගනවල් රඳවා ගෙන ඇති බහාලුම් පිළිබඳව සිදුකරන ලද විගණනයක දී රඳවා තබා ඇති ස්ථානය හඳුනාගත නොහැකි බහාලුම් 80 ක් ද, රඳවා ගැනීමට හේතුව පැහැදිලි කළ නොහැකි බහාලුම් 29 ක් ද, රඳවා ගත් කාලය සොයාගත නොහැකි බහාලුම් 08 ක්ද, අඩංගු ද්‍රව්‍ය හඳුනා නොගත් බහාලුම් 61 ක් ද විය. මෙම තත්ත්වය එම බහාලුම්වලට අදාල ඉදිරි විමර්ශන කටයුතු සඳහා බාධාවක් මෙන්ම ඒවායේ ඇති ද්‍රව්‍යයන්ගේ අනාරක්ෂිතභාවයට ද හේතු විය හැකි බව විගණනයේදී නිරීක්ෂණය කෙරේ.

ESD

(ඉ) සහකාර රේගු අධිකාරීවරයෙක් විසින් 2020 වර්ෂයේ දී සිදු කරන ලද මුදල් වංචාවක් සම්බන්ධයෙන් රේගු අධ්‍යක්ෂ ජනරාල් විසින් අල්ලස් හෝ දූෂණ චෝදනා විමර්ශන කොමිෂන් සභාවට පැමිණිලි කර තිබුණු අතර අදාළ වංචාව පිළිබඳ තොරතුරු රේගුව සතුව නොපැවතීම හේතුව වශයෙන් දක්වමින් නිලධාරියා පිළිබඳව 2023 දෙසැම්බර් 31 දින වන විට ද දෙපාර්තමේන්තු පරීක්ෂණ කිසිවක් පැවැත්වීමට කටයුතු කර නොතිබීම පිළිබඳව විගණනය විසින් සිදුකරන ලද විමසීමෙන් පසුව මූලික විමර්ශන කමිටුවක් පත් කිරීමට කටයුතු කර තිබුණි. රේගුව සතුව අදාළ තොරතුරු නොතිබීම පිළිබඳව කළමනාකරණ අවධානය යොමු වී නොතිබුණු අතර පැමිණිලිකරු විමර්ශනය සඳහා පෙනී නොසිටි බව විගණනයට වාර්තා කර තිබුණි.

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(ඊ) මහින් කැටුව නොයන භාණ්ඩ (Unaccompanied Passenger Cargo-UPB) පරීක්ෂණ මධ්‍යස්ථානවල රාජසන්තක කරන ලද සහ අත්හැර දමන ලද භාණ්ඩ විශාල වශයෙන් ගොඩගසා තිබීම නිසා එම මධ්‍යස්ථානවල ඉඩකඩ ඇහිරී තිබුණු අතර භාවිතා කළ හැකි භාණ්ඩ අලෙවිය තුළින් ආදායමක් ලබා ගැනීමටත් භාවිතා කළ හැකි/නොහැකි භාණ්ඩ අපහරණය කිරීමටත් කටයුතු කිරීම ප්‍රමාද වී තිබුණි.

FIEM

5. යහපාලනය

5.1 අභ්‍යන්තර විගණනය

ප්‍රධාන අභ්‍යන්තර විගණකවරයෙක් සමඟ සංවර්ධන නිලධාරීවරයෙක් සහ කළමනාකරණ සහකාරවරු 12ක් පමණ අභ්‍යන්තර විගණන අංශයට අනුයුක්තව සිටිය ද, බහුතරයක් කළමනාකරණ සහකාරවරුන් සෑම මාස 06ට වරක් රේගුවේම විවිධ අංශයන්ට ස්ථාන මාරු කිරීමට කටයුතු කර තිබුණි. 2024 අප්‍රේල් 09 දින විගණකාධිපති විසින් නිකුත් කරන ලද "ශ්‍රී ලංකා රේගුවේ පවතින විවිධ අරමුදල් කළමනාකරණය/පරිපාලනය සම්බන්ධයෙන් වූ විශේෂ විගණන වාර්තාවේ" ද රේගුවේ කාර්යය මණ්ඩලය නිශ්චිත කාලයකට වරක් සේවා ස්ථාන/කාර්යභාර අතර

අනුයුක්ත කිරීම අභ්‍යන්තර පාලනය, අභ්‍යන්තර විගණනය සහ ආයතනික කාර්යක්ෂමතාවය වර්ධනය කිරීමේ අරමුණින් සිදුකළ යුත්තක් බවට නිර්දේශ කර තිබියදී ඒ පිළිබඳව නොසලකා මෙම මාරු කිරීම් දිගින් දිගටම සිදුකිරීමට කටයුතු කර තිබුණි. කෙසේවුවද “ පවත්නා ස්ථාන මාරු ක්‍රමවේදය මගින් ඉතිහාසගත ආදායම් ඉලක්ක සපුරා ගත් බවත්, රේගුවේ සුවිශේෂී තත්ත්වයන් සැලකිල්ලට ගත් කල එක් ස්ථානයක දීර්ඝ කාලයක් නිලධාරීන් රඳවා තැබීම ගැටලුකාරී වන බවත්” මෙම වාර්තාවේ කෙටුම්පත් වාර්තාවට පිළිතුරු වශයෙන් අධ්‍යක්ෂ ජනරාල්වරයා විසින් මා වෙත වාර්තා කර තිබුණි.

5.2 විගණන හා කළමනාකරණ කමිටුව

2018 අංක 19 දරන ජාතික විගණන පනතේ 41 වගන්තිය ප්‍රකාරව විගණන හා කළමනාකරණ කමිටුව විසින් අස්ථිත්වයක අරමුණු ළඟා කර ගැනීමේ පරමාර්ථයෙන් සම්පත් සකසුරුවම් ලෙස සහ කාර්යක්ෂමව භාවිතා කරන බවට සමාලෝචනය කළ යුතු වුවද, වසර 5 ට වඩා මුදල් අමාත්‍යාංශයේ මෙන්ම රේගු දෙපාර්තමේන්තු විගණන හා කළමනාකරණ කමිටුවේ ද සාකච්ඡාවට භාජනය කරන ලද ඉහත අරමුණුවලට සෘජු දායකත්වයක් ඇති කරුණු 4 ක් තවදුරටත් නොවිසඳී පැවතීම නිසා මෙම කමිටු පැවැත්වීමෙන් ලබා ගතහැකි ප්‍රතිඵල ළඟා කර ගැනීමට අසමත් වී තිබුණි.

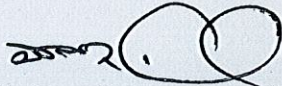
6. මානව සම්පත් කළමනාකරණය

6.1 අභ්‍යන්තර ස්ථාන මාරු කිරීම්.

දෙපාර්තමේන්තුවේ සිටින විවිධ සේවාවන්ට අයත් නිලධාරීන් බහුතරයක් දෙනා සෑම මාස 06 කට වරක් විවිධ අංශ / ඒකක / ශාඛා අතර ස්ථාන මාරු කරන අතර, එකී තත්ත්වය සේවකයන් විශේෂ ප්‍රාග්ධනය ලබා ගැනීමෙන් වළක්වන බවත්, රාජකාරී ඉටු කිරීමේදී අදාළ වැඩ මනා ලෙස ඉගෙන ගැනීම (Learning), වගකීම් දැරීම (Holding Responsibilities) සහ වගවීම (Accountability) අපේක්ෂිත මට්ටමින් ඉටු නොවීමට බලපාන බවත් විගණනය විසින් පෙන්වා දී තිබුණද, ස්ථාන මාරු ක්‍රමවේදය දෙපාර්තමේන්තු කාර්යයන් සඳහා දැඩි බලපෑමක් ඇති නොකරන බවත්, අපේක්ෂිත ආදායම් ඉලක්ක ඒ තුළ ළඟා කරගෙන ඇති බවත් රේගු අධ්‍යක්ෂ ජනරාල් විසින් මා වෙත වාර්තා කර තිබුණි. නියැදි පරීක්ෂාවකදී කළමනාකරණ සහකාර සේවා නිලධාරීන් 25 දෙනෙක් 2023 ජූලි 01 දින සිට 2025 අප්‍රේල් 30 දින දක්වා වූ අර්ධ වර්ෂ 4 ක් තුළ අංශ / ඒකක / ශාඛා වශයෙන් ස්ථාන 4 ක් බැගින් අභ්‍යන්තර ස්ථාන මාරුවීම් ලබා තිබුණි. මෙය අභ්‍යන්තර පාලන උපක්‍රමයක් ලෙස හෝ කාර්යක්ෂමතාවය වර්ධනය අපේක්ෂාවෙන් නොව සියලුදෙනාට අමතර ප්‍රතිලාභ තහවුරු කිරීමක් ලෙස නිරීක්ෂණය විය.

7. විශේෂ විගණන වාර්තාව

පාර්ලිමේන්තුවේ සභාගත කරන ලද 2024 අප්‍රේල් 09 දිනැති අංක එස් පී ආර්/2024/01 දරන “ ශ්‍රී ලංකා රේගුවේ පවතින විවිධ අරමුදල් කළමනාකරණය/ පරිපාලනය” සම්බන්ධයෙන් වූ විශේෂ විගණන වාර්තාව ජාතික විගණන කාර්යාලයේ වෙබ් අඩවිය වන [naosl.gov.lk \(https://naosl.gov.lk/web/index.php/en\)](https://naosl.gov.lk/web/index.php/en) වෙතින් බාගත හැකිය.



ඊ.එම්.කේ.එම්. පද්මලාල්

ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති

විගණකාධිපති වෙනුවට,

ඊ. එම්. කේ. එම්. පද්මලාල්
ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති
ජාතික විගණන කාර්යාලය
බත්තරමුල්ල.

