

# කාර්යසාධන වාර්තාව செயலாற்றுகை அறிக்கை PERFORMANCE REPORT 2025



ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුව  
இறக்குமதி மற்றும் ஏற்றுமதிக் கட்டுப்பாட்டுத் திணைக்களம்  
DEPARTMENT OF IMPORTS AND EXPORTS CONTROL

මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය  
நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு  
MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

# **Performance Report - 2025**

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**Expenditure Head - 296**

**Department of Imports and Exports  
Control**

**Ministry of Finance, Planning and Economic  
Development**



## Message from the Controller General



It gives me great pleasure, as the Controller General of the Department of Imports and Exports Control, established under the Imports and Exports (Control) Act No. 1 of 1969 and functioning under the Ministry of Finance, Planning and Economic Development, to issue this message on the occasion of publishing the Department's Performance Report for the year 2025.

In line with the provisions of the Imports and Exports (Control) Act, several new initiatives were introduced during 2025 to guide the Department towards its mission of regulating the import and export process to achieve a sustainably developed nation while safeguarding national security, economic stability, public health and environmental conservation. Among these initiatives, a significant milestone was the establishment of the necessary legal framework for the systematic reopening of vehicle imports, which had remained suspended for several years. This was accomplished through an Extraordinary Gazette issued under the Imports and Exports (Control) Act at the beginning of 2025, ensuring that the process is managed and regulated in a systematic manner without imposing an undue burden on the national economy.

To facilitate the implementation of this initiative, ten Extraordinary Gazettes were issued as timely regulatory measures under the guidance and supervision of the Secretary to the Ministry and with the approval of the Hon. Minister of Finance, Planning and Economic Development. Throughout 2025, despite the various economic, social and international trade challenges faced by the country, the Department of Imports and Exports Control remained firmly committed to carrying out its responsibilities efficiently, responsibly and effectively.

In addition, strengthening inter-agency cooperation in the regulation of imports and exports remained another key area of focus. Through close coordination with relevant Ministries, regulatory authorities and other stakeholders, the Department made a meaningful contribution towards the implementation of national trade policies and the fulfilment of international obligations. This collaborative approach also enhanced the country's credibility in relation to international trade agreements and strategic trade control requirements.

Furthermore, during this period, the Department successfully introduced various development initiatives aimed at enhancing transparency, efficiency and service quality. Among these reforms, the full implementation and strengthening of the Stratlink Electronic Licensing System was of particular significance. By utilising modern Information and Communication Technology (ICT) to fully digitalise import and export service delivery processes, the Department successfully transitioned from traditional paper-based procedures to a completely paperless service environment.

Through the electronic licensing system, service recipients are no longer required to visit the Department in person. Instead, they are able to submit applications, upload supporting documents, monitor application status and obtain the necessary approvals entirely through the online platform. This transformation has resulted in considerable savings in time, cost and effort for service recipients while significantly improving accessibility, convenience and overall service delivery.

Moreover, the electronic licensing system has strengthened data exchange and coordination among relevant government institutions, thereby making decision-making processes more efficient and reliable. Through these digital reforms, the Department of Imports and Exports Control has successfully elevated public service delivery to a higher standard characterised by enhanced efficiency, transparency and accountability.

Human resource development and the enhancement of the professional competencies of our staff remained another important area of focus. Various training programmes, awareness workshops and experience-sharing initiatives were conducted to strengthen the capabilities of officers. These efforts have enabled the Department to improve service quality and respond to emerging challenges with greater responsibility and accountability.

I believe that the progress, challenges and experiences presented in this Annual Report will serve as a valuable guide for the Department as it moves forward as a stronger, more progressive and future-oriented institution. We remain committed to fulfilling our mandate responsibly while giving due consideration to national priorities, public trust and government policies.

Further, the guidance and direction provided by the Ministry of Finance, Planning and Economic Development during this period were invaluable to the achievements of the Department. I also wish to place on record my sincere appreciation to the Central Bank of Sri Lanka, Sri Lanka Customs, the commercial banking sector and all other Ministries, Departments, Institutions, State Corporations, Statutory Boards and private-sector stakeholders who are directly associated with the functions of this Department and who contribute to the licensing process through their recommendations and cooperation.

I extend my heartfelt gratitude to all officers of the Department for the dedication, commitment and professionalism they have demonstrated throughout this period. It is through their continuous support and unwavering efforts that the Department of Imports and Exports Control has been able to successfully fulfil its mandate.

Within the legal framework of the Imports and Exports (Control) Act No. 1 of 1969, and in line with the Government's economic policies, we remain committed to steering the Department of Imports and Exports Control in a manner that meets the expectations of our predominantly private-sector clientele. Together, with steadfast determination and a shared commitment, we shall continue our efforts to provide a more efficient, effective and productive service in the years ahead.

**T.T. Upulmalee Premathilaka**

Controller General of Imports and Exports

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# 1 Chapter 1 – Department Profile / Summary of Implementation

## 1.1 Introduction

The Imports and Exports Control Department, established under the Import and Export (Control) Act, No. 1 of 1969, has progressively evolved to facilitate international trade, adopting a more structured and systematic approach in alignment with global trade practices.

Accordingly, guided by insights, proposals, and observations from the Ministry of Finance, Planning and Economic Development, the Central Bank of Sri Lanka, and other key stakeholders, the Department has expanded beyond its conventional responsibilities. Through a strategic approach, it has exercised its authority under the Act to regulate import and payment terms effectively.

Notably, in response to the positive trend of easing economic pressures, the Department played a pivotal role in the final quarter of 2025 by lifting all temporary import restrictions, with the exception of motor vehicles.

In safeguarding national security, environmental protection, public health, and economic stability, the Imports and Exports Control Department takes all necessary measures to exercise its regulatory powers effectively and efficiently. This ensures that service recipients are satisfied with both the quantitative and qualitative aspects of imported and exported goods. As part of this process, import controls were implemented in accordance with international environmental conventions, including the Basel and Montreal agreements.

Further, by establishing standards for imported goods, provisions were enforced to safeguard public health, making Sri Lanka Standards mandatory for 164 imported products. Additionally, steps have been taken to formulate new regulations for the implementation of United Nations Security Council Resolution 1540.

After many years, the import license issuance policy framework was set in motion for an update, with most policies being modernized to align with current circumstances and to enable service recipients to expedite the import process within the legal framework.

In pursuit of its vision and mission, and with the primary objective of promoting sustainable development and global cooperation, the Department established the STRATLINK Electronic Licensing System, which has been operational since January 01, 2025 to provide efficient and effective services to service recipients.

Advancing the Department's vision and mission, and with the primary objective of fostering sustainable global cooperation, the STRATLINK electronic licensing system was established to enhance efficiency and productivity in delivering services to service recipients.

## 1.2 Departmental Vision, Mission, and Objectives

### 1.2.1 Vision

Regulation of Imports and Exports towards a  
Sustainably Developed Country.

### 1.2.2 Mission

Implementation of policy decisions taken from time  
to time by the Government regarding the security of  
the country, economy, public health, environmental  
protection, imports and exports control of goods, in  
accordance with the Imports and Exports Control  
Act No.1 of 1969.

### 1.2.3 Objectives

To regulate imports and exports in line with the policy decisions taken by the Government from time to time to ensure the security of the country, uplift the economy and protect public health and the environment.

### 1.3 Responsibilities and Tasks of the Department

- i. Issuing Gazette Extraordinary Notifications which include regulations pertaining to Imports and Exports control.
- ii. Issuing operational guidelines to Commercial Banks, Sri Lanka Customs, and other relevant authorities regarding Imports and Exports control.
- iii. Issuing internal circulars pertaining to regulations issued on Imports and Exports Control.
- iv. Issuing licenses for the benefit of the country's economy subject to Imports and Exports (control) regulations.
- v. Issuing Debit Notes after importation of items subject to License Control.
- vi. Imposing additional charges on importers who violate Imports and Exports (control) regulations or license conditions.
- vii. Coordinate with relevant government agencies on the development of a strategic trade management system and a method of issuing standardized import and export control licensing system.
- viii. Facilitating the implementation of recommendations of the World Trade Organization to promote local and foreign trade
- ix. Working together with the Ministry of Environment to adhere to international Conventions such as Basel Convention, Montreal Convention etc.
- x. Regulate and Publication of payment terms applicable to international commercial transactions.
- xi. Providing necessary assistance / instructions to the Director-General of Customs in the case of any issues arising in relation to the Imports and Exports Control Regulations.
- xii. Implementation of training programs for develop capability, competence and productivity of Departmental staff and maintaining employee welfare.
- xiii. Collection of relevant government fees and crediting them to Consolidated Fund.

## 1.4 Organizational Structure and Chart

The Controller General of Imports and Exports is the head of the Department of Import and Export Control under the Ministry of Finance, Economic Stabilization and National Policy.

In order to regulate the affairs of the entire import and export control sector including the imposition of laws, regulations and issuance of import control licenses under the Import and Export Control Act No. 1 of 1969, this Department is implemented with the following divisions and units.

- i. Administration Division
- ii. Accounts Division
- iii. Research and Policy Division
- iv. Internal Audit Division
- v. License Issuing Divisions

- Unit 1 - Pharmaceuticals and Medical Equipment
- Unit 2 – Used Vehicles and Vehicle Parts
- Unit 3 – Import and Export of Chemicals, Fertilizers, Pesticides and Industrial Raw Materials, and Exports
- Unit 4 – Mobile Phones, Communication Equipment, and Other
- Unit 5 - Animals, Animal Products and Miscellaneous Imports

Vi. Information Technology Division

VII. Legal Division

To ensure the efficient and effective execution of its functions, the actual staff of the Department of Import and Export Control remains dedicated to serving clients under the following Organizational Structure.

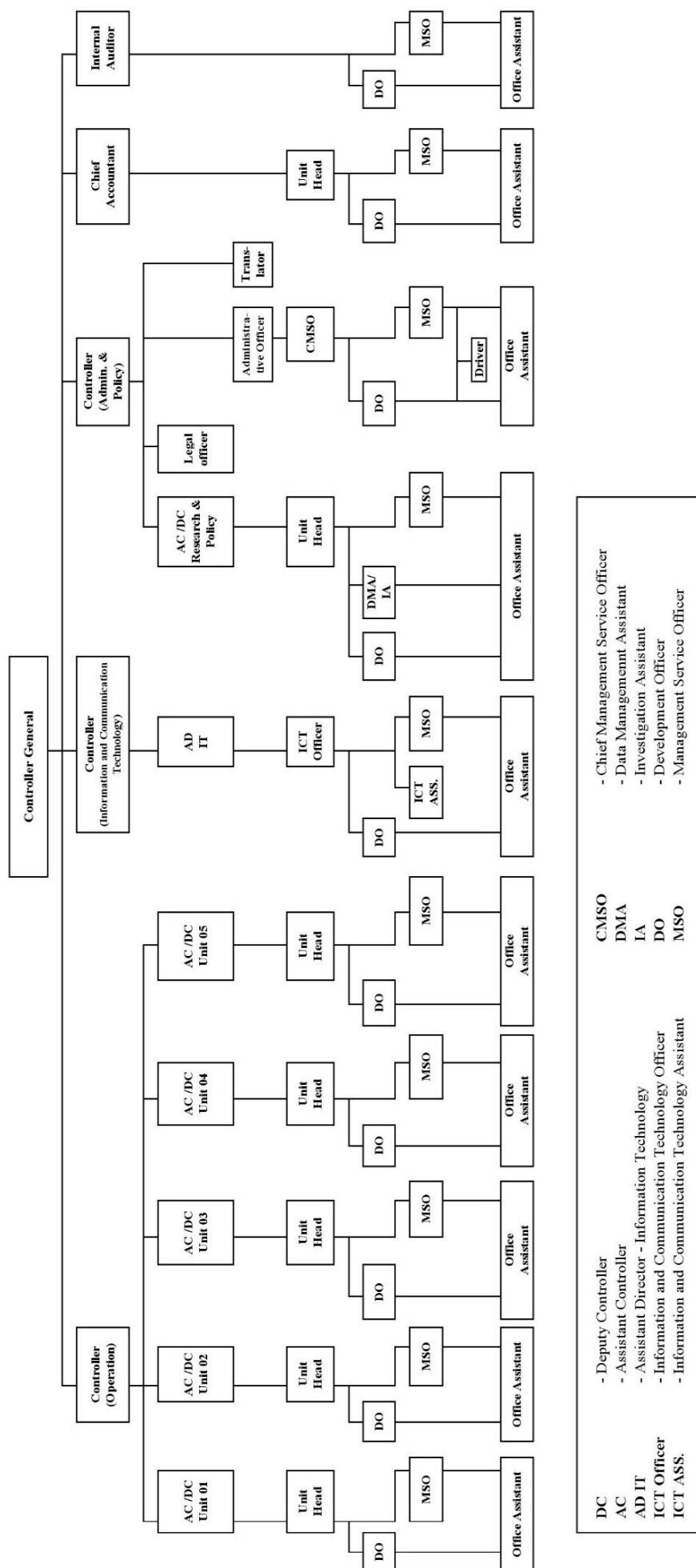
As of December 31, 2025, the approved cadre stands at 122. Although there are 18 vacancies spanning from senior to primary levels, the existing staff has worked tirelessly throughout 2025 to provide an optimal service to all service gainers.

The staff information registry is presented below:

## Staff Information as of 31.12.2025

| Position                                                       | Service / Grade                 |          |      |           | Approve<br>d Staff | Current<br>Staff | Vacancies |
|----------------------------------------------------------------|---------------------------------|----------|------|-----------|--------------------|------------------|-----------|
| Senior Level                                                   |                                 |          |      |           |                    |                  |           |
| Controller General of Imports<br>and Exports                   | SLAS                            | Special  | SL 3 | Executive | 01                 | 01               | 00        |
| Imports and Exports<br>Controller                              | SLAS                            | I        | SL 1 | Executive | 02                 | 02               | 00        |
| Imports and Exports<br>Controller (Information<br>&Technology) | All Island<br>Service           | I        | SL 1 | Executive | 01                 | 01               | 00        |
| Deputy/Assistant Controller                                    | SLAS                            | II/III   | SL 1 | Executive | 06                 | 05               | 01        |
| Chief Accountant                                               | SLACS                           | I        | SL 1 | Executive | 01                 | 01               | 00        |
| Chief Internal Auditor                                         | SLACS                           | I        | SL 1 | Executive | 01                 | 01               | 00        |
| Legal Officer                                                  | Dept.                           | II/III   | SL 1 | Executive | 01                 | 00               | 01        |
| Assistant Director<br>(Information &Technology)                | SLITS                           | III      | SL 1 | Executive | 01                 | 01               | 00        |
|                                                                |                                 |          |      |           | 14                 | 12               | 02        |
| Tertiary level                                                 |                                 |          |      |           |                    |                  |           |
| Administration Officer                                         | M.S.O.                          | Supra    | MN 7 | Tertiary  | 01                 | 01               | 00        |
| Translator                                                     | T.S.                            | I/II     | MN 6 | Tertiary  | 02                 | 01               | 00        |
| Information Technology<br>Officer                              | SLITS                           | II       | MN 6 | Tertiary  | 01                 | 01               | 00        |
|                                                                |                                 |          |      |           | 04                 | 03               | 01        |
| Secondary level                                                |                                 |          |      |           |                    |                  |           |
| Information Technology<br>Assistant                            | SLITS                           | III      | MT 1 | Secondary | 03                 | 03               | 00        |
| Data Management Assistant                                      | Dept.                           |          | MN 4 | Secondary | 01                 | 01               | 00        |
| Investigation Assistant                                        | Dept.                           |          | MN 4 | Secondary | 01                 | 01               | 00        |
| Development Officer                                            | D.O.S                           | I/II/III | MN 4 | Secondary | 23                 | 20               | 03        |
| Management Service Officer                                     | M.S.O.                          | I/II/III | MN 2 | Secondary | 56                 | 49               | 07        |
|                                                                |                                 |          |      |           | 84                 | 74               | 10        |
| Primary Level                                                  |                                 |          |      |           |                    |                  |           |
| Driver                                                         | Driver<br>Service               | I/II/III | PL 3 | Primary   | 05                 | 02               | 03        |
| Office Employment Assistant                                    | Office<br>Employees’<br>Service | I/II/III | PL 1 | Primary   | 15                 | 13               | 02        |
|                                                                |                                 |          |      |           | 20                 | 15               | 05        |
| Total                                                          |                                 |          |      |           | 122                | 104              | 18        |

## Organization Chart



## Chapter 2 – Progress and Outlook

### 2.1 Policy directives related to Regulation of Import and Export of goods

A key development regarding imports in 2025 was the decision to lift the temporary suspension on the importation of motor vehicles and other non-motorized items classified under 304 Harmonized System (HS) codes subject to specific regulatory restrictions. This measure was implemented in consultation with the Central Bank of Sri Lanka,.

Following the lifting of restrictions on vehicle imports, the Department continuously supported the Ministry of Finance, Planning, and Economic Development, as well as the Central Bank of Sri Lanka, throughout 2025. This was achieved by providing daily reports on the total value and volume of Letters of Credit (LCs) opened by commercial banks, enabling close monitoring of the impact on national foreign exchange reserves.

Additionally, to ensure food security for the general public, the necessary regulations were issued in 2025 to formally and legally implement government policy decisions relating to the importation of consumer goods.

Furthermore, in response to the intermittent adverse weather conditions experienced throughout 2025, particularly the disaster situation caused by Cyclone Ditwah, regulations were published to ensure the uninterrupted supply of essential commodities. Measures were also taken to facilitate the expedited customs clearance of foreign aid and donations received for disaster relief purposes.

#### 2.1.1 Issuance of New Regulations under the Imports and Exports (Control) Act, No. 1 of 1969

| Serial No | Gazette Extraordinary No | Date         | Description                                                                                                                                                                                                                                                                                |
|-----------|--------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1         | 2421/04                  | 27. 01. 2025 | Lifting of the temporary import suspension on commercial and good transport vehicles."                                                                                                                                                                                                     |
| 2         | 2421/44                  | 31. 01. 2025 | Removal of the temporary suspension on the importation of motor vehicles for personal use (such as cars, vans, and SUVs) and the imposing of Import Control License (ICL) requirements for motor vehicles exceeding the maximum age limits.                                                |
| 3         | 2428/07                  | 19.03.2025   | Appointment of Bureau Veritas as an authorized inspector for issuing Export Inspection Certificates for used motor vehicles from all countries, and the authorization of licensed banks to accept inspection certificates without the bank seal of the exporting country as required under |

|   |         |              |                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---|---------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   |         |              | Regulation No. 05 of Gazette Extraordinary No. 1804/17 dated April 03, 2013 subject to online verification.                                                                                                                                                                                                                                                                                                                            |
| 4 | 2434/12 | 29.04. 2025  | The review of the list of items for which the issuance of Import Control Licenses was suspended under Gazette Extraordinary No. 2312/77 dated January 01, 2023, the removal of selected items from said list, and the removal of electric motor cycles unregistered in any country (brand new) from Import Control License (ICL) requirements.                                                                                         |
| 5 | 2435/02 | 05.05. 2025  | Inclusion of the National Subdivisions of the Harmonized System (HS) Codes published for electric vehicles under Gazette Extraordinary No. 2434/02 dated April 28, 2025, into the Import and Export (Control) Regulations applicable to the importation of motor vehicles.                                                                                                                                                             |
| 6 | 2437/04 | 19. 05. 2025 | The removal of the Import Control License (ICL) requirement for the importation of raw non-iodized salt and edible iodized salt (powdered and crystal salt) classified under HS Code 2501.00, effective until June 10, 2025.                                                                                                                                                                                                           |
| 7 | 2449/60 | 15. 08. 2025 | Extension of the validity period of the Import and Export (Control) Regulations No. 07 of 2024, published in the Gazette Extraordinary No. 2384/34 dated May 17, 2024, until September 30, 2025.                                                                                                                                                                                                                                       |
| 8 | 2458/43 | 15. 10. 2025 | The removal of the Import Control License (ICL) requirement for the importation of GR 11/Ponni Samba rice, which is equivalent to Keeri Samba rice, classified under HS Code 1006.30.29, effective until October 28, 2025.                                                                                                                                                                                                             |
| 9 | 2459/46 | 24. 10. 2025 | "Authorizing the release of motor vehicles currently held by Sri Lanka Customs due to non-compliance with Regulation No. 05 of the Import and Export (Control) Regulations No. 02 of 2013 published (Gazette Extraordinary No. 1804/17, in accordance with the terms of settlement proposed by the Ministry of Finance, Planning and Economic Development to the Attorney General's Department to conclude the associated litigation." |

|    |         |            |                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----|---------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10 | 2465/07 | 01.12.2025 | Providing conditional waivers on Import and Export (Control) Regulations for the customs clearance of goods donated by various foreign donors to those affected by the emergency disaster situation caused by Cyclone Ditvah, and authorizing the importation of unregistered (brand-new) ambulances lacking airbags, provided they are received as donations or grants for the direct use of the 1990 Suwa Seriya Foundation |
|----|---------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### **Gazette Extraordinary No. 2421/04 - 27. 01. 2025**

The importation of vehicles categorized under selected Harmonized System (HS) Codes was temporarily suspended by the regulations published in Gazette Extraordinary No. 2176/19 dated May 22, 2020. This temporary suspension continued to remain in effect for 304 HS Codes under the Imports and Exports (Control) Regulations No. 02 of 2023, as published in Gazette Extraordinary No. 2312/78 dated January 01, 2023. Based on the Cabinet Memorandum No. 24/1945/604/208 dated September 12, 2024, approval was granted by the Cabinet decision dated September 13, 2024, to lift the temporary suspension imposed on the importation of motor vehicles categorized under the aforementioned 304 Harmonized System (HS) Codes in three phases.

Accordingly, under the second phase of the implementation, the Import and Export (Control) Regulations No. 01 of 2025 were published via Gazette Extraordinary No. 2421/04 dated January 27, 2025, to lift the temporary suspension on the importation of vehicles used for commercial or goods transport purposes.

### **Gazette Extraordinary No. 2421/44 –31. 01. 2025**

As the third phase of lifting the temporary suspension on motor vehicle imports, the Import and Export (Control) Regulations No. 02 of 2025 were published via Gazette Extraordinary No. 2421/44 dated January 31, 2025. These regulations rescinding Gazette Extraordinary No. 2415/35 of December 18, 2024, and No. 2421/04 of January 27, 2025) remove the temporary suspension on motor vehicles classified under the 304 Harmonized System (HS) Codes, including cars and vans for personal use. Furthermore, these regulations bring motor vehicles exceeding the maximum age limits, three-wheelers with two-stroke engines, and used bicycles under suspended Import Control Licensing.

### **Gazette Extraordinary No 2428/07 - 19. 03. 2025.**

Regulations requiring an Export Inspection Certificate from an authorized agency operating within the exporting country, intended to verify technical and manufacturing specifications due to administrative and standard compliance requirements, were first introduced via Gazette Extraordinary No. 1454/30 dated July 21, 2006; these regulations continue to be implemented under the Imports and Exports (Control) Regulations No. 02 of 2013, as published in Gazette Extraordinary No. 1804/17 dated April 03, 2013.

However, upon observing that the aforementioned Gazette Extraordinary No. 1804/17, dated April 03, 2013, does not explicitly state that Bureau Veritas is authorized to issue Export Inspection Certificates for vehicles imported from Japan, it was identified that regulations must be formulated to legalize the issuance of Export Inspection Certificates by the said institution for vehicles imported from Japan.

Furthermore, while regulations published in Gazette Extraordinary No. 1804/17 dated April 03, 2013, mandate that documents pertaining to the exported motor vehicle must bear the official seals of both the local bank opening the Letter of Credit (LC) and the correspondent bank in the exporting country, compliance has been hindered in certain instances where correspondent banks release documents to local banks without placing their official seals. Accordingly, taking into account the enhanced accessibility of data through online systems and the capability for electronic information verification, the necessity was identified to amend the said regulation regarding the requirement for the correspondent bank's official seal on the Export Inspection Certificate and the detailed condition report of the vehicle including the accessories list to facilitate a more contemporary and practical process.

Pursuant to the decisions reached at a meeting convened on March 14, 2025, presided over by the Secretary to the Treasury, the Imports and Exports (Control) Regulations No. 03 of 2025 were promulgated via Gazette Extraordinary No. 2428/07 dated March 19, 2025 to amend the prevailing regulatory framework in line with the aforementioned objectives.

### **Gazette Extraordinary No. 2434/12 –29. 04. 2025.**

With the objective of easing the increased pressure on foreign reserves and financial markets caused by the unforeseen economic conditions following the COVID-19 pandemic, the issuance of Import Control Licenses (ICL) for selected items under import license control was suspended until further notice as a measure to restrict the importation of selected goods.

As the temporary suspension on the importation of goods, including motor vehicles, has been fully lifted by February 01, 2025, attention was directed toward reviewing the list of suspended licensed items in consideration of current requirements.

Accordingly, during a meeting held on April 07, 2025, officials from the Department of Trade and Investment Policy, Sri Lanka Customs, and the Department of Imports and Exports Control reviewed the list of items for which the issuance of Import Control Licenses (ICL) had been

suspended. Based on current requirements, it was decided that the suspension on issuing Import Control Licenses (ICL) for the following items should be lifted.

- i. used clothing categorized under HS Code 6309.00.90 since the Cabinet decision dated January 27, 2025 (Decision No. 25/0070/826/001) has granted permission to import used clothing in a phased manner,
- ii. Vehicle spare parts required for the motor vehicle assembly industry and vehicle repairs (classified under HS Codes 8408.20.10, 8408.90.10, 8707.10.50, 8707.10.90, 8707.90.90, and 8714.10.10) taking into account the individual requests submitted.
- iii. Casino gaming equipment conducive for the promotion of Tourism and gaming equipment located in facilities providing tourist amenities (classified under HS Codes 9504.30.10, 9504.30.90, and 9504.90.10) taking into account the requests submitted by investors registered with the Board of Investment (BOI) and obtained licensed under the Casino Business (Regulation) Act, No. 17 of 2010.

Furthermore, taking into consideration the total lifting of the temporary suspension on motor vehicle imports via Gazette Extraordinary No. 2421/44 dated January 31, 2025, it was decided that the Import Control License (ICL) requirement previously imposed on the importation of electric motorcycles unregistered in any country which were permitted under ICL during the 2022 fuel crisis shall be removed. Accordingly, permission is granted for the importation of such motorcycles subject to the provisions set forth in the aforementioned Gazette No. 2421/44 dated January 31, 2025.

Accordingly, the Regulations No. 04 of 2025 were published via Gazette Extraordinary No. 2434/12 dated April 29, 2025, to give effect to the aforementioned decisions.

#### **Gazette Extraordinary No. 2435/02 - 05.05. 2025.**

As approved by the Cabinet Decision dated April 21, 2025, pertaining to the Cabinet Memorandum dated April 07, 2025 (Reference No. අමප /25/0663/804/078), the Imports and Exports (control) Regulations No. 05 of 2025 were promulgated under the Imports and Exports (Control) Act, No. 1 of 1969 and published via Gazette Extraordinary No. 2435/02 dated May 05, 2025. These regulations were established to incorporate the National Sub-divisions of the Harmonized System (HS) Codes for electric vehicles, as declared under the Revenue Protection Orders in Gazette Extraordinary No. 2434/02 dated April 28, 2025, into the Imports and Exports (Control) Regulations applicable to the importation of motor vehicles.

#### **Gazette Extraordinary No. 2437/04 - 19. 05. 2025.**

By virtue of the Special Import License Regulations No. 01 of 2023, promulgated via Gazette Extraordinary No. 2312/77 dated January 01, 2023, the importation of salt classified under the Harmonized System (HS) Code 2501.00 has been brought under Import Control License (ICL) surveillance.

Taking into account the limited availability of salt in the local market, and as authorized by the Cabinet Decision dated May 15, 2025, pertaining to the Cabinet Memorandum No. 25/0797/817/021 dated May 15, 2025, titled 'Importation of raw non-iodized salt and edible iodized salt (powdered and granular salt) for industrial and household purposes' submitted by the Minister of Trade, Commerce, Food Security, and Cooperative Development, the Imports and Exports (Control) Regulations No. 06 of 2025 were promulgated via Gazette Extraordinary No. 2437/04 dated May 19, 2025. These regulations grant permission for the importation of raw non-iodized salt and edible iodized salt (powdered and granular salt) classified under HS Code 2501.00 without the requirement of an Import Control License, effective until June 10, 2025.

### **Gazette Extraordinary No. 2449/60 - 15. 08. 2025.**

Pursuant to the Cabinet Decision dated April 01, 2024, regarding the Cabinet Memorandum No. 24/0644/615/003-I dated April 01, 2024, titled providing of essential transport facilities for rapid development in the tourism sector' submitted by the former Minister of Tourism and Lands, the Imports and Exports (Control) Regulations No. 07 of 2024 were promulgated via Extraordinary Gazette Extraordinary No. 2384/34 dated May 17, 2024. These regulations granted permission for the importation of 1,000 Brand new motor vehicles, including 250 mini-coaches and buses, and 750 vans (specifically 6-15 seater vans with sliding doors, excluding SUVs and cars), solely for the direct use of tourist transportation under a 'Vehicle Import License' issued by the Secretary to the Ministry in charge of the subject of Tourism. These regulations remained in force until June 30, 2025.

In the meantime, the Cabinet of Ministers, through its decision dated August 04, 2025, regarding the Cabinet Memorandum No. 25/1339/807/016-I dated July 24, 2025, submitted by the Minister of Foreign Affairs, Foreign Employment, and Tourism, granted approval to extend the validity period of the Imports and Exports (Control) Regulations No. 07 of 2024 for a further three (03) months from July 01, 2025, to September 30, 2025. This approval was granted subject to the conditions specified in the observations of the Minister of Finance, Planning, and Economic Development. Accordingly, to give effect to the said Cabinet Decision, the Imports and Exports (Control) Regulations No. 07 of 2025 were promulgated via Gazette Extraordinary No. 2449/60 dated August 15, 2025.

### **Gazette Extraordinary No. 2458/43 - 15. 10. 2025.**

In accordance with the Special Import License Regulations No. 01 of 2023, promulgated via Gazette Extraordinary No. 2312/77 dated January 01, 2023, the issuance of Import Control Licenses for the importation of rice classified under Harmonized System (HS) Codes 1006.30.19 and 1006.30.29 has been suspended until further notice.

Pursuant to the Cabinet Decision dated October 13, 2025, regarding the Joint Cabinet Memorandum No. 25/1942/817/013-XV dated October 10, 2025, titled 'Ensuring an adequate supply of rice varieties observed to be in short supply in the market' submitted by the Minister of

Agriculture, Livestock, Land and Irrigation, and the Minister of Trade, Commerce, Food Security and Cooperative Development, permission was granted for the importation of 'GR 11/Ponni Samba' rice variety which is equivalent to Keeri Samba rice classified under HS Code 1006.30.29 without the requirement of an Import Control License.

In accordance with the said Cabinet decision, Imports and Exports (Control) Regulations No. 08 of 2025 were published via Gazette Extraordinary No. 2458/43 dated October 15, 2025, to remove the Import Control License (ICL) requirement for the importation of GR 11/Ponni Samba rice varieties, which are equivalent to Keeri Samba rice classified under the Harmonized System Code 1006.30.29, subject to the conditions that the maximum quantity of rice an importer can import shall be 520 metric tons, the Shipped-on board date of the Bill of Lading shall be between October 15, 2025, and October 28, 2025, and the consignments shall be cleared from Sri Lanka Customs on or before November 15, 2025.

#### **Gazette Extraordinary No. 2459/46 - 24. 10. 2025.**

Imports and Exports (Control) Regulations No. 09 of 2025 were published via Gazette Extraordinary No. 2459/46 dated October 24, 2025, to grant permission for the release of motor vehicles from Sri Lanka Customs which had been imported non compliance with the Regulation No. 5 of the Imports and Exports (Control) Regulations No. 02 of 2013, published in the Gazette Extraordinary No. 1804/17 dated April 03, 2013, specifying the conditions to be fulfilled when importing used motor vehicles; this release is authorized under specific conditions as agreed before the Court, following the settlement terms submitted by the Ministry of Finance, Planning and Economic Development to the Attorney General's Department and subsequent discussions held with relevant parties regarding the ongoing legal proceedings related to the motor vehicles detained by Sri Lanka Customs.

#### **Gazette Extraordinary No. 2465/07 –01. 12. 2025.**

Meetings held at the Presidential Secretariat on November 29, 2025, and November 30, 2025, with the participation of relevant stakeholders, discussed the arrangements necessary for the expedited clearance, distribution, tax exemptions, and obtain through a simplified process of goods provided by various foreign donors for those affected by the emergency disaster situation caused by Cyclone Ditva. Accordingly, it was decided that, in accordance with the guidelines published by the Ministry of Foreign Affairs, Foreign Employment and Tourism, conditional exemptions from Import and Export (Control) Regulations (such as obtaining Import Control Licenses and Standardization Verifications) should be granted for goods received in the name of the Disaster Management Centre or any Government Institution, under the approval of the Secretary to the Ministry of Foreign Affairs, Foreign Employment and Tourism.

Meanwhile, attention was drawn to the requirement for ambulances in the face of this emergency disaster situation during a meeting held on December 01, 2025, at the Ministry of Finance, Planning and Economic Development, chaired by the Secretary to the Ministry of Finance, Planning and Economic Development. Accordingly, the Ministry of Finance, Planning and

Economic Development decided to publish regulations to acquire 150 unregistered (brand new) ambulances without airbags, which were authorized by the Cabinet decision dated July 09, 2024, pertaining to the memorandum dated June 18, 2024, numbered 24/1261/610/048 submitted by the then Minister of Health under the title obtaining ambulances for the 1990 Suwa Seriya Foundation as free grants to the 1990, to be obtained at this time as donations or grants for the direct use of the 1990 Suwa Seriya Foundation.

Accordingly, to give effect to those decisions, the Imports and Exports (Control) Regulations No. 10 of 2025 were published via Gazette Extraordinary No. 2465/07 dated December 01, 2025.

### 2.1.2 Issuance of Operational Instructions and Internal Circulars

It is highly important to inform Sri Lanka Customs, commercial banks, and departmental officers regarding the regulations included in the Gazette notifications published by the Department during the year. Therefore, whenever a Gazette is published, issuing operational instructions and internal circulars for the awareness of the relevant parties is a main responsibility of the Department. Accordingly, the Department has taken steps to issue 09 operational instructions and 19 internal circulars during the year 2025.

## 2.2. Issuance of Import and Export Control Licenses

As an organization that regulates import and export activities, a main function of this Department is the issuance of licenses for items subject to import and export controls. Accordingly, five units have been established within this Department to carry out this task systematically and efficiently while providing a quality service to clients, and the issuance of licenses is conducted through these units.

The information regarding the import and export control licenses issued by each unit during the year 2025 is as follows:

### 2.2.1. Unit 01 - Pharmaceuticals and Medical Equipment

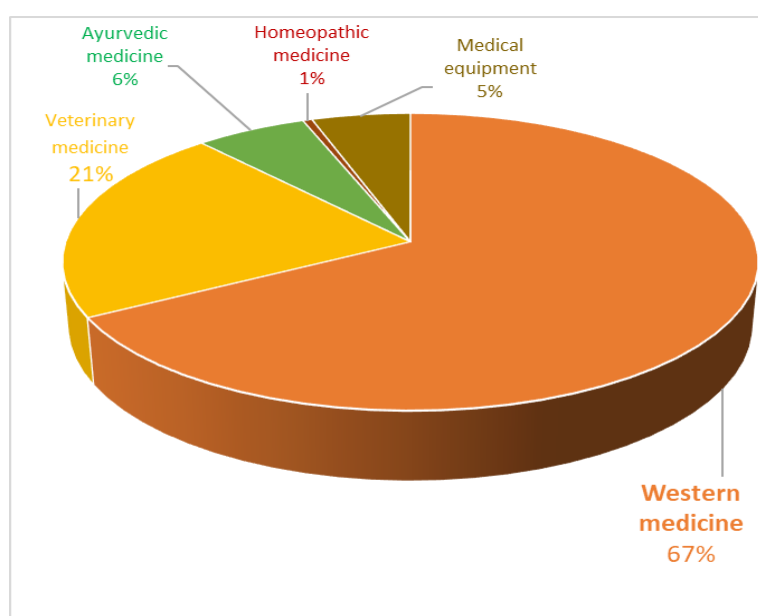
Pharmaceuticals and Medical Equipment have classified under five categories for the purpose of issuing licenses, and the number of licenses issued under each category in the year 2025 is as follows.

| No.          | Description          | Category | No. of Licenses |
|--------------|----------------------|----------|-----------------|
| 01           | Western medicine     | 1000     | 1,359           |
| 02           | Veterinary medicine  | 1010     | 436             |
| 03           | Ayurvedic medicine   | 1020     | 120             |
| 04           | Homeopathic medicine | 1030     | 10              |
| 05           | Medical equipment    | 1100     | 106             |
| <b>Total</b> |                      |          | <b>2,031</b>    |

### Licenses issued for Pharmaceuticals and Medical Equipment

In accordance with Section 109 of the National Medicines Regulatory Authority Act No. 05 of 2015, and under the approval granted by the National Medicines Regulatory Authority, this unit identified several precautionary measures to be taken prior to issuing import licenses for pharmaceuticals and medical devices, furthermore, the unit identified special conditions to be included in these import licenses. A study was conducted on the bulk import licenses obtained for the year 2025, and based on those findings, the review and preparation of the relevant issuance conditions were carried out.

The total number of licenses issued in the year 2025 has shown a certain increase compared to the year 2024. A quantitative monthly increase is observed in the number of import and export licenses issued in 2025 relative to the previous year; due to the introduction of a new computer system to our institution, importers limited the number of items imported under a single license with the expectation of obtaining licenses more quickly, resulting in the issuance of a higher volume of import licenses. Additionally, the importation of a larger quantity of pharmaceuticals alongside the expansion of the economy has also contributed to this increase.

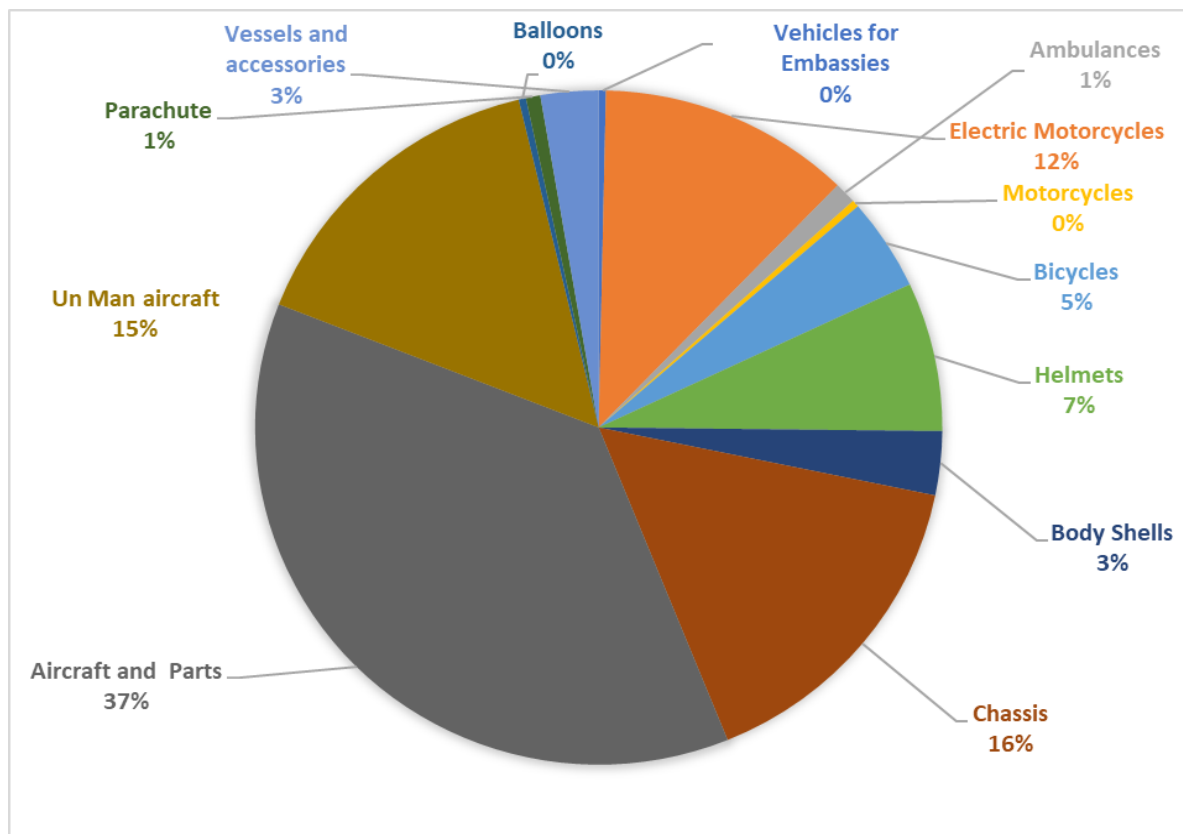


### 2.2.2 Unit 2 – Used Vehicles and Auto Parts

This unit issues licenses for used vehicles and auto parts and the following licenses have been issued in relation to the year 2025

|              | Description             | Category | No. of Licenses |
|--------------|-------------------------|----------|-----------------|
| 1            | Vehicles for Embassies  | 2030     | 01              |
| 2            | Electric Motorcycles    | 2210     | 35              |
| 3            | Ambulances              | 2130     | 03              |
| 4            | Motorcycles             | 2200     | 01              |
| 5            | Bicycle                 | 2220     | 13              |
| 6            | Helmet                  | 2240     | 21              |
| 7            | Body Shells             | 2320     | 09              |
| 8            | Chassis                 | 2350     | 46              |
| 9            | Aircraft and Parts      | 2400     | 109             |
| 10           | Un Man aircraft         | 2410     | 45              |
| 11           | Balloons                | 2420     | 01              |
| 12           | Parachutes              | 2430     | 02              |
| 13           | Vessels and accessories | 2500     | 08              |
| <b>Total</b> |                         |          | <b>294</b>      |

#### Licenses Issued for Used Motor Vehicles and Vehicle Spare Parts

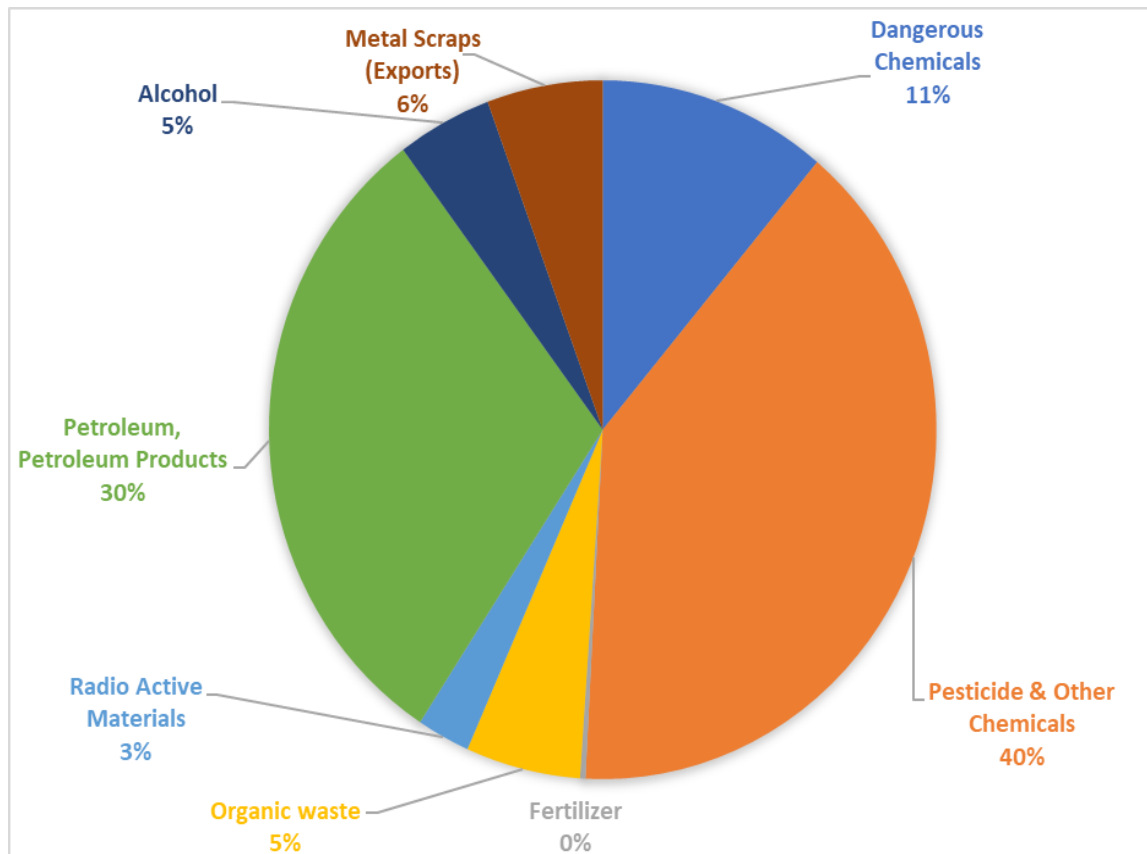


### 2.2.3 Unit 3 – Import and Export of Chemicals, Fertilizers, Pesticides and Industrial Raw Materials

Details of licenses issued during the year 2025 for chemicals, fertilizers, pesticides and industrial raw materials imported into Sri Lanka and export items are as follows.

|              | Description                   | Category | No. of Licenses |
|--------------|-------------------------------|----------|-----------------|
| 01           | Dangerous Chemicals           | 3000     | 466             |
| 02           | Pesticide & Other Chemicals   | 3010     | 1665            |
| 03           | Fertilizer                    | 3020     | 11              |
| 04           | Organic waste                 | 3030     | 233             |
| 05           | Radio Active Materials        | 3040     | 108             |
| 06           | Petroleum, Petroleum Products | 3100     | 1282            |
| 07           | Alcohol                       | 3200     | 193             |
| 08           | Metal Scraps (Exports)        | 3400     | 235             |
| 09           | Metal, Scraps (Imports)       | 3500     | 30              |
| <b>Total</b> |                               |          | <b>4223</b>     |

#### Licenses issued for import of chemicals, fertilizers, pesticides and industrial raw materials and exports

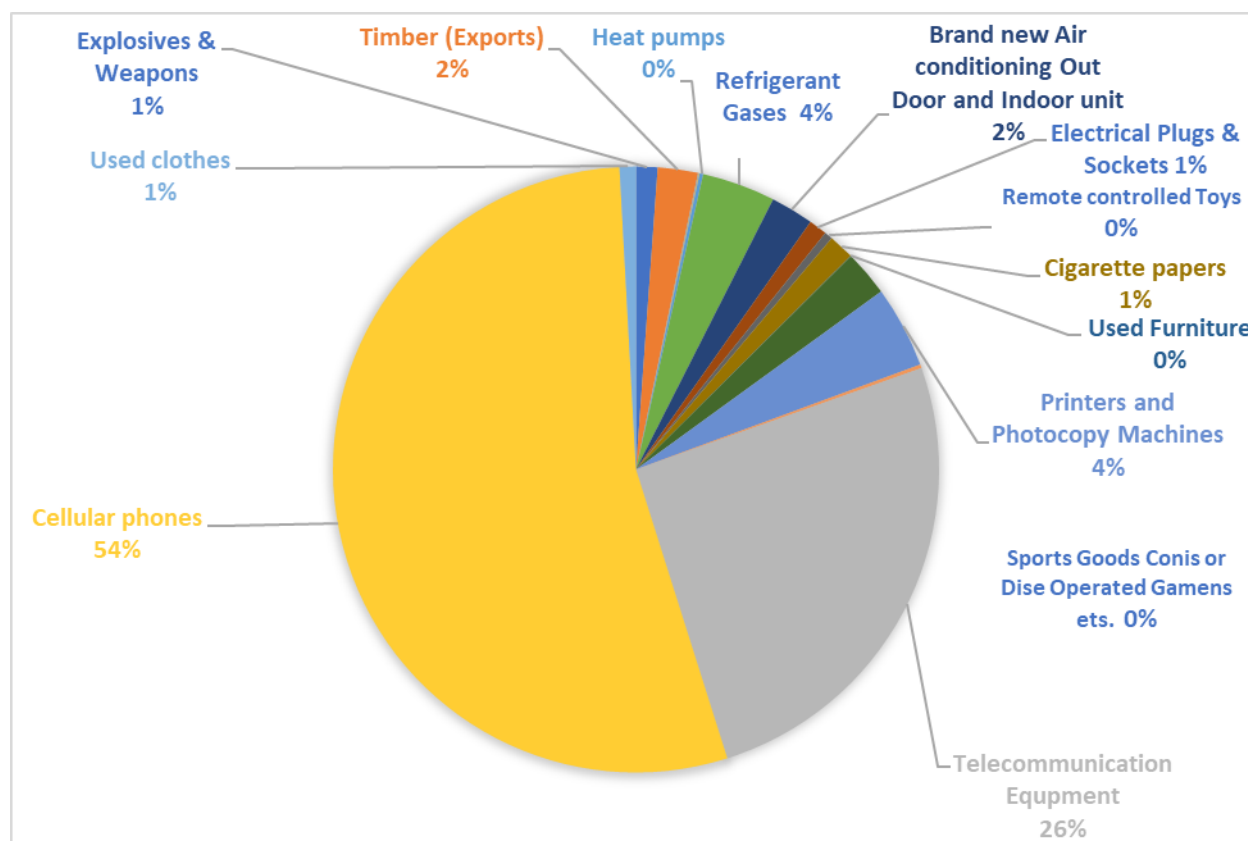


### 2.2.4 Unit 4 – Mobile Phones, Communication Equipment and Other

The following import control licenses have been issued for mobile phones and communication equipment and other imports and exports in 2025.

|    | Description                                         | Category | No. of Licenses |
|----|-----------------------------------------------------|----------|-----------------|
| 01 | Explosives & Weapons                                | 4000     | 53              |
| 02 | Timber (Exports)                                    | 4010     | 99              |
| 03 | Used Computers                                      | 4040     | 03              |
| 04 | Used Refrigerators , Freezers and Air Conditioners  | 4050     | 01              |
| 05 | Heat pumps                                          | 4060     | 09              |
| 06 | Refrigerant Gases                                   | 4080     | 181             |
| 07 | Brand new Air conditioning Out Door and Indoor unit | 4090     | 106             |
| 08 | Electrical Plugs & Sockets                          | 4100     | 45              |
| 09 | Remote controlled Toys                              | 4110     | 20              |
| 10 | Cigarette papers                                    | 4120     | 63              |
| 11 | Used Furniture                                      | 4130     | 01              |
| 12 | Saws                                                | 4140     | 113             |
| 13 | Printers and Photocopy Machines                     | 4150     | 202             |
| 14 | Sports Goods Conis or Dise Operated Gamens ets.     | 4170     | 09              |
| 15 | Telecommunication Equipment                         | 4200     | 1182            |
| 16 | Cellular phones                                     | 4300     | 2498            |
| 17 | Used clothes                                        | 4400     | 40              |
|    | <b>Total</b>                                        |          | <b>4625</b>     |

### Licenses issued for Mobile Phones, Communication Equipment and Other



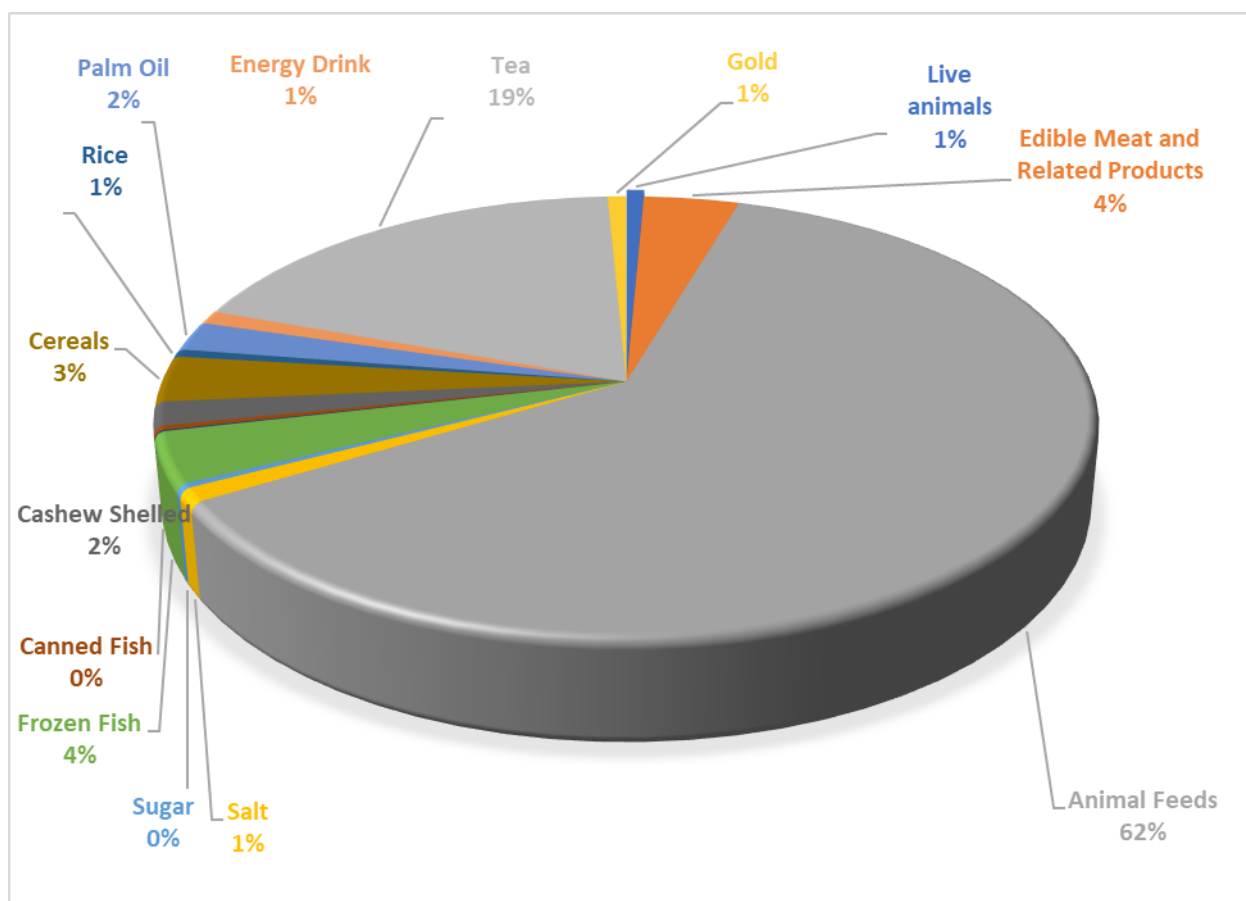
### 2.2.5 Unit 5- Animals, Animal Products and Miscealeniuos Imports

Licenses have been issued for Animals, Animal Products and other imports as follows.

|    | Description                      | Category | No. of Licenses |
|----|----------------------------------|----------|-----------------|
| 01 | Live animals                     | 5000     | 28              |
| 02 | Edible Meat and Related Products | 5010     | 154             |
| 03 | Animal Feeds                     | 5020     | 2475            |
| 04 | Salt                             | 5100     | 40              |
| 05 | Sugar                            | 5110     | 13              |
| 06 | Frozen Fish                      | 5200     | 149             |
| 07 | Fish Bait                        | 5210     | 04              |
| 08 | Canned Fish                      | 5220     | 12              |
| 09 | Cashew Shelled                   | 5300     | 70              |
| 10 | Cereals                          | 5310     | 135             |
| 11 | Rice                             | 5320     | 21              |
| 12 | Rice in Husk                     | 5330     | 01              |
| 13 | Palm Oil                         | 5340     | 86              |

|              |              |      |             |
|--------------|--------------|------|-------------|
| 14           | Energy Drink | 5400 | 39          |
| 15           | Tea          | 5410 | 748         |
| 16           | Gold         | 5500 | 30          |
| <b>Total</b> |              |      | <b>4005</b> |

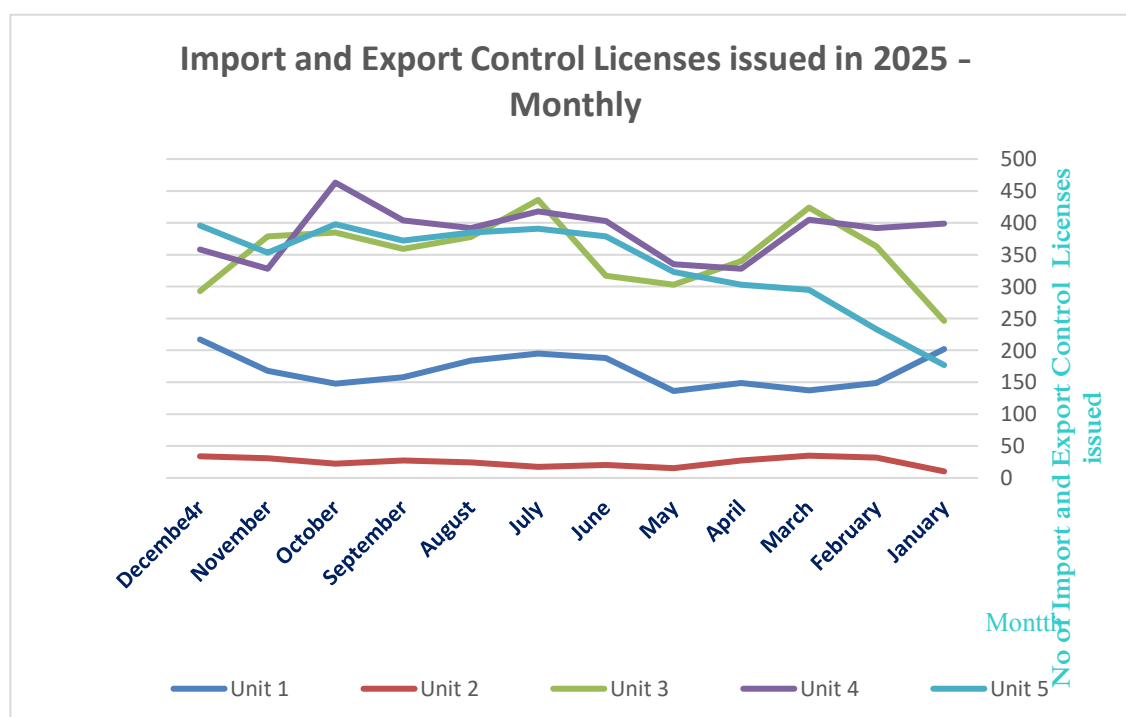
### Licenses issued for animals, animal products and miscellaneous imports



### 2.2.6 No. of Licenses issued in 2025 (Monthly)

| Month    | Unit 1 | Unit 2 | Unit 3 | Unit 4 | Unit 5 | Total |
|----------|--------|--------|--------|--------|--------|-------|
| January  | 202    | 10     | 246    | 399    | 177    | 1034  |
| February | 149    | 32     | 363    | 392    | 233    | 1169  |
| March    | 137    | 35     | 424    | 405    | 295    | 1296  |
| April    | 149    | 27     | 340    | 328    | 303    | 1147  |
| May      | 136    | 15     | 303    | 335    | 323    | 1112  |

|                  |             |            |             |             |             |              |
|------------------|-------------|------------|-------------|-------------|-------------|--------------|
| <b>June</b>      | 188         | 20         | 317         | 403         | 379         | <b>1307</b>  |
| <b>July</b>      | 195         | 17         | 436         | 418         | 391         | <b>1457</b>  |
| <b>August</b>    | 184         | 24         | 378         | 392         | 385         | <b>1363</b>  |
| <b>September</b> | 158         | 27         | 359         | 404         | 372         | <b>1320</b>  |
| <b>October</b>   | 148         | 22         | 385         | 463         | 398         | <b>1416</b>  |
| <b>November</b>  | 168         | 31         | 379         | 328         | 353         | <b>1259</b>  |
| <b>December</b>  | 217         | 34         | 293         | 358         | 396         | <b>1298</b>  |
| <b>Total</b>     | <b>2031</b> | <b>294</b> | <b>4223</b> | <b>4625</b> | <b>4005</b> | <b>15178</b> |



## 2.2.7 Import Export Control Licences issued During Last 4 years

|                | Item                                                                              | 2021          | 2022          | 2023          | 2024          | 2025          |
|----------------|-----------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Unit 01</b> | Pharmaceuticals                                                                   | 2,255         | 1,832         | 1,945         | 1,583         | 2031          |
| <b>Unit 02</b> | Vehicles and Auto Parts                                                           | 284           | 647           | 385           | 640           | 294           |
| <b>Unit 03</b> | Chemicals, Fertilizers, Pesticides, Industrial raw materials imports, and exports | 4,313         | 3,653         | 4,256         | 4,881         | 4223          |
| <b>Unit 04</b> | Mobile phones, Communication Equipment and other                                  | 8,982         | 4,231         | 5,218         | 6,136         | 4625          |
| <b>Unit 05</b> | Animals, Animal products and other exports                                        | 3,742         | 3,443         | 3,282         | 3,770         | 4005          |
| <b>Total</b>   |                                                                                   | <b>19,576</b> | <b>13,806</b> | <b>15,086</b> | <b>170,10</b> | <b>15,178</b> |

## 2.3 Data review of Import and Export Licenses issued in 3 years

### 2.3.1 Pharmaceuticals & Medical Equipment - Unit 1

|              | Description          | Year        |             |             |
|--------------|----------------------|-------------|-------------|-------------|
|              |                      | 2023        | 2024        | 2025        |
| 01           | Western medicine     | 1365        | 914         | 1,359       |
| 02           | Veterinary medicine  | 309         | 404         | 436         |
| 03           | Ayurvedic medicine   | 179         | 175         | 120         |
| 04           | Homeopathic medicine | 14          | 10          | 10          |
| 05           | Medical equipment    | 78          | 80          | 106         |
| <b>Total</b> |                      | <b>1945</b> | <b>1583</b> | <b>2031</b> |

Due to the increase in market liquidity and the continuous strengthening of the exchange rate, the issuance of new licenses in the year 2025 has shown an approximate increase compared to the year 2024. However, with the exception of categories such as veterinary medicines, medical

devices, western pharmaceuticals, and homeopathic medicines, a declining trend is observed in the number of licenses issued for ayurvedic medicines.

Compared to the year 2022, the number of new licenses issued in the year 2023 has increased; Although new licenses issued in 2024 show a slight downward trend before appearing to normalize with a resurgence in 2025.

The volume of licenses issued in 2025 (2,031) represents a percentage increase of approximately 28% compared to the volume issued in 2024 (1,583). This growth is attributed to economic shifts as well as the efficient and delay-free issuance of licenses through the newly introduced online system (Stratlink) in 2025.

Overall, it appears that due to the easing of various import control conditions and the growth in foreign reserves, pharmaceutical companies have once again been incentivized to meet the country's medicinal requirements without shortages.

### 2.3.2 Used Vehicles and Auto Parts - Unit 2

|              | Description                              | Year       |            |            |
|--------------|------------------------------------------|------------|------------|------------|
|              |                                          | 2023       | 2024       | 2025       |
| 01           | Vehicles for Embassies                   | -          | -          | 01         |
| 02           | Donations for foreign service agencies   | 02         | 06         | -          |
| 03           | Donations for social service agencies    | 07         | 09         | -          |
| 04           | Special purpose vehicles                 | -          | 01         | -          |
| 05           | Motor Trailer (Used)                     | 02         | -          | -          |
| 06           | Used tractors for the agriculture sector | 02         | 01         | -          |
| 07           | Airplane and Parts                       | 96         | 187        | 109        |
| 08           | Engine                                   | 03         | 02         | -          |
| 09           | Machines and accessories                 | 05         | 02         | -          |
| 10           | Body shell                               | 25         | 38         | 09         |
| 11           | Used Motor Bicycles                      | 01         | 02         | 01         |
| 12           | Electric Motor Cycles                    | 138        | 154        | 35         |
| 13           | Bicycles                                 | 18         | 13         | 13         |
| 14           | Helmet                                   | 21         | 30         | 21         |
| 15           | Chassis                                  | 59         | 168        | 46         |
| 16           | Seats (Used vehicle seats)               | 03         | 03         | -          |
| 17           | Used Clothes                             | 03         | 24         | -          |
| 18           | Ambulances                               | -          | -          | 03         |
| 19           | Un Man aircraft                          | -          | -          | 45         |
| 20           | Balloons                                 | -          | -          | 01         |
| 21           | Parachutes                               | -          | -          | 02         |
| 22           | Vessels and accessories                  | -          | -          | 08         |
| <b>Total</b> |                                          | <b>385</b> | <b>640</b> | <b>294</b> |

Since the requirement to obtain import licenses for electric motorcycles by this Department was removed pursuant to the Extraordinary Gazette Notification No. 2434/12 dated April 29, 2025, the number of licenses issued during the first 04 months of the year 2025 is indicated as 35. Accordingly, a decrease of approximately 77% is observed in the number of licenses issued for electric motorcycles in the year 2025 compared to the year 2024. Furthermore, with permission granted from the beginning of the year 2025 to import vehicles that do not exceed 03 years from their date of manufacture without license control, a decrease of approximately 76% is observed in the number of import licenses obtained for locally assembled vehicles (body shells) compared to the year 2024.

Due to importers being instructed from the year 2025 onwards to apply for a single license against multiple proforma invoices for imports carried out under Category No. 2350 (Locally Assembled Motorcycles), a decrease of approximately 73% is observed in the number of licenses issued under that category during the year 2025 compared to the year 2024. However, despite the observed 73% reduction in the number of relevant licenses, it is further noted that the quantity of motorcycles imported under this category has increased by approximately 12%.

Furthermore, as arrangements have been made to obtain recommendations from external institutions for the issuance of import and export control licenses solely through an online system, it is observed that the capacity to streamline and execute the import and export licensing process more systematically has been significantly enhanced.

### 2.3.3 Chemical Substances, Fertilizers, Pesticides, and Industrial Raw Materials Imports and Exports - Unit 3

|    | Description                                    | Year        |             |             |
|----|------------------------------------------------|-------------|-------------|-------------|
|    |                                                | 2023        | 2024        | 2025        |
| 01 | Dangerous Chemicals                            | 508         | 508         | 466         |
| 02 | Chemicals other than agrochemicals, pesticides | 1743        | 1940        | 1665        |
| 03 | Fertilizer                                     | -           | -           | 11          |
| 04 | Organic Waste                                  | 46          | 99          | 233         |
| 05 | Radio Active Materials                         | 253         | 182         | 108         |
| 06 | Petroleum , Petroleum Products                 | 1075        | 1452        | 1282        |
| 07 | Alcohol                                        | 250         | 229         | 193         |
| 08 | Plastic food containers                        | -           | 01          | -           |
| 09 | Metal, Scraps exports                          | 213         | 317         | 235         |
| 10 | Metal, Scraps imports                          | 168         | 153         | 30          |
|    | <b>Total</b>                                   | <b>4256</b> | <b>4881</b> | <b>4223</b> |

Unit 3 functions for issuing licenses for importing dangerous chemicals, petroleum-related products, radioactive substances, alcohol, other chemicals required for industries, other raw materials, and licenses for exporting metal scraps.

With the introduction of a new computer application for the issuance of licenses and debit notes, and the subsequent interconnection between our Department and Sri Lanka Customs, a trend toward a more streamlined existing system was observed. Furthermore, due to steps taken to issue bulk licenses for selected license categories and the provision of opportunities to include multiple pro forma invoices under a single license, a some quantitative decrease is observed in the number of licenses issued in the year 2025 compared to the year 2024.

### 2.3.4 Mobile Phones, Communication Equipment, and Others - Unit 4

|    | Description                                         | Year        |             |             |
|----|-----------------------------------------------------|-------------|-------------|-------------|
|    |                                                     | 2023        | 2024        | 2025        |
| 01 | Explosives & Weapons                                | 153         | 207         | 53          |
| 02 | Timber (Exports)                                    | 65          | 108         | 99          |
| 03 | Used Computers                                      | 09          | 04          | 03          |
| 04 | Used Refrigerators and Air conditioners             | 01          | -           | 01          |
| 05 | Heat pumps                                          | 10          | 16          | 09          |
| 06 | Refrigerant gases                                   | 99          | 99          | 181         |
| 07 | Brand new Air conditioning Out Door and Indoor unit | 228         | 167         | 106         |
| 08 | Sports Goods ,Coins or Dise Operated Games etc.     | -           | 07          | 09          |
| 09 | Plugs and sockets                                   | 65          | 79          | 45          |
| 10 | Remote controlled Toys                              | 74          | 91          | 20          |
| 11 | Cigarette Papers                                    | 49          | 69          | 63          |
| 12 | Used furniture                                      | 03          | 01          | 01          |
| 13 | Saws                                                | 17          | 102         | 113         |
| 14 | Printers and photocopiers                           | 142         | 210         | 202         |
| 15 | Telecommunication Equipment                         | 1175        | 1205        | 1182        |
| 16 | Cellular phones                                     | 3128        | 3770        | 2498        |
| 17 | Weather balloon                                     | -           | 01          | -           |
| 18 | Used Clothes                                        | -           | -           | 40          |
|    | <b>Total</b>                                        | <b>5218</b> | <b>6136</b> | <b>4625</b> |

This unit is responsible for issuing import licenses for items such as mobile phones, communication equipment, electronic appliances, keys, remote-controlled toys, gunpowder, and air rifles, as well as issuing export licenses for sawn timber and wood logs.

In the year 2025, a new computer system was introduced for the methodology of issuing licenses and debit notes, and with the interconnection established between this Department and Sri Lanka Customs, a trend toward systematic optimization of the existing process is observed. Accordingly, compared to the year 2024, it is noted that providing the opportunity to include multiple proforma invoices under a single license issued for Category 4300 (Mobile Phones (Used / New)) in the year 2025 has resulted in a quantitative decrease in the volume of licenses issued.

According to the Cabinet Decision No. අමප/25/0070/826/001 dated February 4, 2025, and taking into consideration the request made by the Ministry of Environment, Cabinet approval has been granted to introduce an annual quota system to control the import of used clothing, and under that mechanism, to progressively phase out the importation of all types of used clothing (including winter clothing) over a period of three years. Accordingly, 40 import licenses have been issued for the importation of used clothing for the year 2025.

### 2.3.5 Animals, Animal Products, and Miscellaneous Imports - Unit 5

|    | Description                   | Year |      |      |
|----|-------------------------------|------|------|------|
|    |                               | 2023 | 2024 | 2025 |
| 01 | Live Animals                  | 1642 | 2222 | 28   |
| 02 | Edible Meat and Meat Products | -    | -    | 154  |
| 03 | Animal Feeds                  | -    | -    | 2475 |
| 04 | Salt                          | 26   | 27   | 40   |
| 05 | Sugar                         | 07   | 17   | 13   |
| 06 | Frozen Fish                   | 293  | 278  | 149  |
| 07 | Frozen Squid                  | -    | 02   | -    |
| 08 | Fish Baits                    | -    | -    | 04   |
| 09 | Canned Fish                   | -    | -    | 12   |
| 10 | Cashews in shell              | 01   | 36   | 70   |
| 11 | Cereals                       | 193  | 174  | 135  |
| 12 | Rice                          | 120  | 173  | 21   |
| 13 | Rice in Husk                  | -    | -    | 01   |
| 14 | Palm oil                      | 54   | 61   | 86   |
| 15 | Energy drinks                 | 51   | 55   | 39   |
| 16 | Tea                           | 500  | 687  | 748  |

|    |                          |             |             |             |
|----|--------------------------|-------------|-------------|-------------|
| 17 | Gold                     | 37          | 37          | 30          |
| 18 | Clothes                  | -           | 01          | -           |
| 19 | Prepared Flour and Malts | 358         | -           | -           |
|    | <b>Total</b>             | <b>3282</b> | <b>3770</b> | <b>4005</b> |

The total number of licenses issued in 2025 shows a higher value compared to 2024, though when considered by category, some categories show lower values compared to 2024.

Pursuant to Cabinet Decision No. අමප/25/0406/808/027 dated 17.03.2025, approval was granted for the importation of 300,000 metric tons of maize for animal feed production from June to December 2025. Consequently, 2,475 import control licenses were issued under Category Code 5020, representing an increase in the volume of licenses issued compared to the year 2024.

Pursuant to the Cabinet Decision, approval has been granted for the importation of 5,000 metric tons of raw cashew nuts in-shell for domestic consumption; consequently, the volume of licenses issued for this purpose reflects an increase when compared to the year 2024.

Furthermore, the number of licenses issued for the importation of tea leaves under Category Code 580 stood at 687 in the year 2024 and 748 in the year 2025, demonstrating a relative growth within this category.

The number of licenses issued for the importation of salt under Category Code 505 stood at 27 in the year 2024 and 40 in the year 2025, demonstrating a relative growth within this category.

In the year 2024, 17 import licenses were issued for sugar under Category Code 515, whereas in the year 2025, the number stood at 13 under Category Code 5110, reflecting a lower value compared to the year 2024.

Pursuant to the Cabinet Decision, approval was granted for the issuance of rice import licenses for domestic consumption in the year 2024. However, as only sticky rice was imported in the year 2025, a lower value is recorded when compared to the year 2024.

## 2.4 Imports and Exports Payment Terms and Regulations

The Department also regulates international trade transactions made for commercial purposes. For this purpose, payment terms regulation were published through Gazette Extraordinary No. 1739/03 dated 2012.01.02, and operational instructions are continuously issued to commercial banks regarding these payment terms.

1. Advanced Payments -AP
2. Documents against Acceptance - DA
3. Letters of Credit - LC
4. Documents against Payment -DP
5. Open Accounts - OA

## 6. Payments on Consignment Account Basis

## 7. Non Foreign Exchange -NFE

The approvals/no-objection clearances issued by the Department of Import and Export Control during the year 2025 regarding payment methods, pursuant to the regulations specified in the Extraordinary Gazette Notification No. 1739/03, are as follows:

| Approval Type |                                      |                                          |                           |            |                                                                              |       |       |
|---------------|--------------------------------------|------------------------------------------|---------------------------|------------|------------------------------------------------------------------------------|-------|-------|
| Month         | Advance Payments ( USD 50,000, more) | Payments on Documents against Acceptance | Payments on open Accounts | Re-Exports | Approvals for Clearance of goods imported after tenure from Advanced Payment | Other | Total |
| January       | 1                                    | 23                                       | 14                        | 7          | 12                                                                           | 5     | 62    |
| February      | 4                                    | 30                                       | 24                        | 5          | 10                                                                           | 2     | 75    |
| March         | 9                                    | 39                                       | 30                        | 3          | 9                                                                            | 5     | 95    |
| April         | 4                                    | 32                                       | 29                        | 2          | 2                                                                            | 2     | 71    |
| May           | 1                                    | 20                                       | 21                        | 2          | 5                                                                            | 2     | 51    |
| June          | 3                                    | 30                                       | 21                        | 3          | 16                                                                           | 4     | 77    |
| July          | 2                                    | 47                                       | 19                        | 11         | 13                                                                           | 0     | 92    |
| August        | 1                                    | 40                                       | 18                        | 1          | 16                                                                           | 2     | 78    |
| September     | 4                                    | 44                                       | 25                        | 1          | 6                                                                            | 3     | 83    |
| October       | 10                                   | 63                                       | 31                        | 1          | 15                                                                           | 4     | 124   |
| November      | 4                                    | 61                                       | 32                        | 2          | 11                                                                           | 1     | 111   |
| December      | 7                                    | 45                                       | 22                        | 2          | 22                                                                           | 6     | 104   |
| Total         | 50                                   | 474                                      | 286                       | 40         | 137                                                                          | 36    | 1023  |

## 2.5. Regulation and Facilitation of Imports and Exports in Sri Lanka

### 2.5.1 Implementation of UN Security Council Resolution 1540 in Sri Lanka

The proliferation of nuclear, chemical, and biological weapons, as well as their means of delivery, is considered a serious threat to international peace and security. Therefore, it is a fundamental responsibility of states to refrain from providing any form of assistance to non-state actors in acquiring, possessing, transferring, transporting, or using such weapons or related materials.

To that end, it is essential to enact appropriate legal and administrative measures for the implementation of UN Security Council Resolution 1540. This resolution emphasizes that the export, re-export, transit, and trans-shipment of nuclear, chemical, and biological weapons and related materials for peaceful purposes only must be conducted in accordance with relevant national laws and regulatory frameworks. However, since a sufficiently specific legal framework did not exist within the country to fully meet these requirements, Sri Lanka identified the need to establish a formal, coherent, and modern legal framework for the control of strategic goods trade.

Implementing such international obligations further strengthens Sri Lanka's foreign policy, accountability, and credibility, while also contributing a range of benefits to the country, such as enhanced national security, trade stability, attraction of foreign investment, and improved ease of doing business.

Taking the above requirements into consideration, cabinet policy approval was granted on 11 September 2019 for the implementation of Resolution 1540 in Sri Lanka. Furthermore, a legislative drafting committee and a technical committee, comprising representatives of state institutions, were appointed with cabinet approval to effectively implement the resolution and provide the necessary legal and technical support.

The Technical Committee has completed the preparation of the EU Military List and the EU Dual-Use Control List in English, Sinhala, and Tamil, taking into account international best practices. These two lists are proposed to be used as the foundational basis for developing a national control list.

However, the Legal Draftsman observed that since the original cabinet approval for this process was granted in 2019, it needed to be updated and aligned with the current policy environment. Accordingly, a new cabinet memorandum was prepared and submitted for cabinet approval, which was granted in January 2023.

Going forward, the Strategic Trade Management Act has been drafted and referred to the Legal Draftsman to provide the necessary legal foundation for the full and effective implementation of Resolution 1540. In drafting this legislation, the observations of subject matter experts related to Resolution 1540, strategic trade control laws in force in Asia-Pacific countries, and international guidelines have been studied in detail.

The drafting of the Sri Lanka Strategic Trade Management Act is required in relation to both the implementation of UN Security Council Resolution 1540 in Sri Lanka and the Action Plan for

Sri Lanka's Third Mutual Evaluation on the Anti-Money Laundering and Counter-Terrorism Financing framework. Additionally, work has been carried out to prepare a national control list based on the EU Military List and the EU Dual-Use Control List in respect of strategic items proposed to be regulated under that Act.

At present, steps have been taken to re-obtain cabinet approval in order to incorporate amendments required in accordance with the observations of the Legal Draftsman, and it is intended to proceed with the necessary further steps in accordance with cabinet approval. The enactment of this Act will be an important step in elevating Sri Lanka's strategic trade control system to a comprehensive and efficient framework.

### **2.5.2 Pre-Shipment Inspection Certificate**

When importing used vehicles to Sri Lanka, it is necessary to verify that these vehicles comply with the specified emission standards and safety measures and for this purpose, the Gazette Extraordinary No. 1804/17 dated April 04, 2013, which includes authorized inspection agencies for obtaining pre-shipment inspection certificates, was published.

Since 2020, vehicle imports were temporarily suspended due to the financial crisis caused by the global COVID-19 pandemic. As a result, the process of increasing the number of authorized inspection agencies issuing pre-shipment inspection certificates for vehicles was temporarily halted.

However, as the country's financial crisis gradually returned to normal by 2024, with the government's attention focused on vehicle imports and the temporary ban on certain vehicle categories being lifted, the process of increasing the number of pre-shipment inspection certificate issuing agencies was revitalized. Initial measures were taken to re-invite proposals from agencies previously selected by the Special Technical Committee in 2019 and to select suitable agencies.

The selection process for the said institutions was concluded during the first quarter of the year 2025, and the preparation of an appropriate agreement to enter into contracts with the selected institutions has commenced. Subsequently, a Gazette Notification is scheduled to be published to publicize the authorized institutions. This will enable importers to minimize the difficulties they face when importing vehicles in the future, while also ensuring the safety and protection of the consumers who purchase them.

### **2.5.3. Gazette Notification for Publishing the List of Importers Who Contravene Regulations**

The publication of the list of importers who contravene regulations with the standards prescribed by the Import and Export (Control) Regulations serves as an indicator of fulfilling the social responsibility to safeguard the national economy, public health and safety, as well as environmental security. Therefore, provisions concerning the publication of the list of importers

who contravene regulations with the standards prescribed by the Import and Export (Control) Regulations have been accommodated under this framework.

Accordingly, the draft of the regulations prepared by the Legal Draftsman was submitted for Cabinet approval via Cabinet Memorandum No. MF/IED/003/CM/2025/063 dated 15.06.2025. Consequently, taking into consideration the observations provided by the Minister of Trade, Commerce, Food Security, and Co-operative Development regarding the said Cabinet Memorandum, it was communicated via Cabinet Decision No. ၃၉၁/25/1108/804/131 dated 22.07.2025 to proceed with the necessary actions subject to the prior approval of the Cabinet of Ministers.

Pursuant to the said Cabinet Decision and taking into consideration the observations of the Minister of Trade, Commerce, Food Security, and Co-operative Development, the relevant regulations has been referred back to the Legal Draftsman for redrafting. Steps will be taken in due course to republish the Gazette Notification upon incorporating the amendments by the Legal Draftsman, resubmitting it to the Cabinet of Ministers, and obtaining their subsequent approval.

#### **2.5.4 Preparing a Policy Framework for Issuing Import and Export Licenses and Reviewing Import and Export License Conditions**

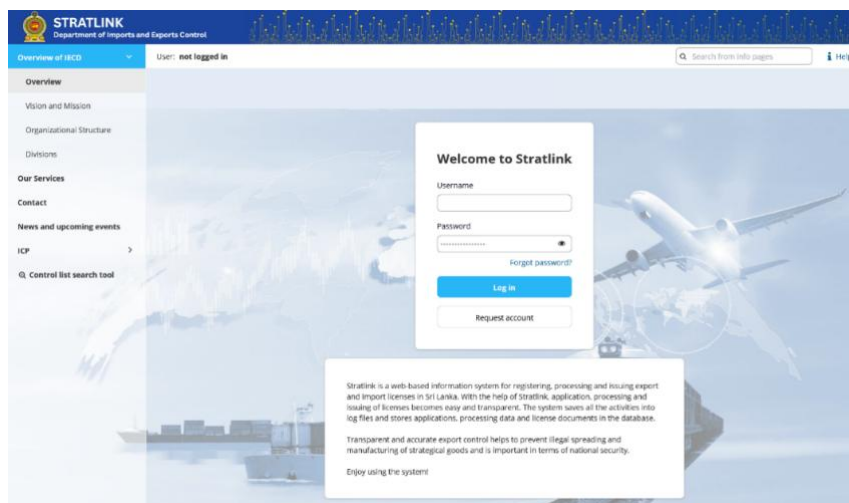
The formulation of the aforementioned policy framework was initiated with the objectives of precisely identifying the recommending authorities for licenses issued by the Department of Import and Export Control, accurately classifying the items falling under the purview of those recommending authorities, and thereby ensuring that explicit recommendations for the importation of the respective items are issued directly by those relevant institutions.

As the preliminary step, the units responsible for issuing the respective import licenses individually identified the institutions that conventionally issue recommendations for each licensed item. To identify ambiguous or problematic areas concerning these institutions and to resolve those issues, the respective recommending authorities were summoned to this Department for discussions. Accordingly, a new mechanism was formulated to ensure that recommendations for import licenses can be obtained exclusively through those designated institutions.

Accordingly, in order to streamline the respective recommendation process, this Department has taken measures to enter into Memoranda of Understanding (MoUs) with the relevant recommending authorities to facilitate the online acquisition of recommendations through the STRATLINK digital system introduced by this Department.

## 2.6 New Improvements

### 2.6.1 Progress of the STRATLINK Computer Software System fully implemented at the Department of Import and Export Control



Considering the provisions and recommendations of the Personal Data Protection Act No. 09 of 2022 and the Information and Cyber Security Policy for Government Institutions, it was further recognized as essential to enter into agreements with parties accessing data within the STRATLINK system. Accordingly, Memorandums of Understanding (MOUs), detailing their respective roles

and responsibilities, have been entered into with 25 government institutions that are stakeholders connected to the STRATLINK system and provide recommendations for the issuance of import and export control licenses.

By the year 2025, 99% of the regular clients transacting with the Department had completed their registration within the STRATLINK system and were obtaining their import and export licenses online with great ease.

Furthermore, clients have been provided with the facility to make license fee and other related payments swiftly through the national payment platform (LankaPay Payment Platform), with the convenience of making payments on a 24/7 basis.

The system integration between the Department of Import and Export Control and Sri Lanka Customs has been completed, enabling the automated exchange of license information between the STRATLINK system and the ASYCUDA system of Sri Lanka Customs. Accordingly, license details are transmitted to Sri Lanka Customs, and upon receipt of the Customs Declaration data required for license debiting from the ASYCUDA system into the STRATLINK system, the approvals required for cargo clearance are automatically forwarded to Sri Lanka Customs through the STRATLINK system.

### 2.6.2. Future Developments of the STRATLINK System

The system enhancements identified during the first phase of STRATLINK are scheduled to be implemented during its second phase in the year 2026.

In addition to integration with the forthcoming National Single Window project, plans have been formulated to connect the system with the National Cyber Security Operations Centre (NCSOC) in order to minimize the impact of potential cyber threats, thereby ensuring the delivery of an efficient, secure, and high-quality service.

## Chapter 3-

### 3.1. Statement of Financial Performance

#### Financial Performance Statement for the year ending 31<sup>st</sup> December 2025

ACA-F

**Statement of Financial Performance  
for the period ended 31st December 2025**

| Revised Budget<br>Allocations 2025 |                                                                      | Note | Actual        |                |
|------------------------------------|----------------------------------------------------------------------|------|---------------|----------------|
| Rs.                                |                                                                      |      | 2025<br>Rs.   | 2024<br>Rs.    |
| -                                  | <b>Revenue Receipts</b>                                              |      | 4,154,003,841 | 3,762,583,369  |
| -                                  | Income Tax                                                           | 1    | -             | -              |
| -                                  | Taxes on Domestic Goods & Services                                   | 2    | -             | -              |
| 3,315,000,000                      | Taxes on International Trade                                         | 3    | -             | -              |
| -                                  | Non Tax Revenue & Others                                             | 4    | 4,154,003,841 | 3,762,583,369  |
| 3,315,000,000                      | <b>Total Revenue Receipts (A)</b>                                    |      | 4,154,003,841 | 3,762,583,369  |
| -                                  | <b>Non Revenue Receipts</b>                                          |      | -             | -              |
| -                                  | Treasury Imprests                                                    |      | 164,186,000   | 128,344,250    |
| -                                  | Deposits                                                             |      | 579,458       | 488,608        |
| 5,000,000                          | Advance Accounts                                                     |      | 8,569,220     | 6,338,278      |
| -                                  | Other Main Ledger Receipts                                           |      | 102,951,542   | 19,880,000     |
| -                                  | <b>Total Non Revenue Receipts (B)</b>                                |      | 276,286,219   | 155,051,136    |
| -                                  | <b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b> |      | 4,430,290,060 | 3,917,634,505  |
| -                                  | <b>Remittance to the Treasury (D)</b>                                |      | 4,111,797,087 | 3,763,676,594  |
| -                                  | <b>Net Revenue Receipts &amp; Non Revenue Receipts E = (C)-(D)</b>   |      | 318,492,973   | 153,957,911    |
| -                                  | <b>Less: Expenditure</b>                                             |      |               |                |
| -                                  | <b>Recurrent Expenditure</b>                                         |      |               |                |
| 97,000,000                         | Wages, Salaries & Other Employment Benefits                          | 5    | 93,492,622    | 76,542,418     |
| 88,345,000                         | Other Goods & Services                                               | 6    | 68,249,014    | 53,042,340     |
| 1,200,000                          | Subsidies, Grants and Transfers                                      | 7    | 725,802       | 814,457        |
| -                                  | Interest Payments                                                    | 8    | -             | -              |
| -                                  | Other Recurrent Expenditure                                          | 9    | -             | -              |
| 186,545,000                        | <b>Total Recurrent Expenditure (F)</b>                               |      | 162,467,438   | 130,399,215    |
| -                                  | <b>Capital Expenditure</b>                                           |      |               |                |
| 3,755,000                          | Rehabilitation & Improvement of Capital Assets                       | 10   | 1,685,969     | 1,380,382      |
| 105,452,000                        | Acquisition of Capital Assets                                        | 11   | 104,725,889   | 20,350,483     |
| -                                  | Capital Transfers                                                    | 12   | -             | -              |
| -                                  | Acquisition of Financial Assets                                      | 13   | -             | -              |
| 2,200,000                          | Capacity Building                                                    | 14   | 1,111,326     | 602,588        |
| -                                  | Other Capital Expenditure                                            | 15   | -             | -              |
| 111,407,000                        | <b>Total Capital Expenditure (G)</b>                                 |      | 107,523,184   | 22,333,453.00  |
| -                                  | Deposit Payments                                                     |      | 1,993,310     | 338,265        |
| 8,000,000.00                       | Advance Payments                                                     |      | 10,220,448    | 7,913,434      |
| -                                  | Other Main Ledger Payments                                           |      | -             | -              |
| -                                  | <b>Total Main Ledger Expenditure (H)</b>                             |      | 12,213,758    | 8,251,699      |
| -                                  | <b>Total Expenditure I = (F+G+H)</b>                                 |      | 282,204,380   | 160,984,367.00 |
| -                                  | <b>Balance as at 31st December J = (E-I)</b>                         |      | 36,288,593    | (7,026,456.00) |
| -                                  | <b>Balance as per the Imprest Adjustment Statement</b>               |      | 36,288,593    | (7,026,456.00) |
| -                                  | <b>Imprest Balance as at 31st December</b>                           |      | -             | -              |

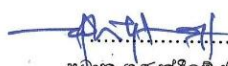
### 3.2 Statement of Financial Position

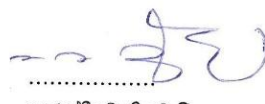
#### Statement of Financial Position as at 31<sup>st</sup> December 2025

|                                 |             |                                                                                    |                    |        |
|---------------------------------|-------------|------------------------------------------------------------------------------------|--------------------|--------|
|                                 |             |  |                    | ඒසීඑ-3 |
| 2025 දෙසැම්බර් 31 දිනට          |             |                                                                                    |                    |        |
| මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශනය |             |                                                                                    |                    |        |
|                                 |             | කාලය                                                                               |                    |        |
| සටහන                            |             | 2025                                                                               | 2024               |        |
|                                 |             | රු.                                                                                | රු.                |        |
| <b>මූල්‍ය නොවන වත්කම්</b>       |             |                                                                                    |                    |        |
| දේපළ, පිරිසක හා උපකරණ           | ඒසීඑ-6      | 188,149,874                                                                        | 83,327,235         |        |
| <b>මූල්‍ය වත්කම්</b>            |             |                                                                                    |                    |        |
| අත්තිකාරම් ගිණුම්               | ඒසීඑ-5/5(ඒ) | 18,631,403                                                                         | 16,880,175         |        |
| මුදල් හා මුදල් සමාන දෑ          | ඒසීඑ-3      | -                                                                                  | -                  |        |
| <b>මුළු වත්කම්</b>              |             | <b>206,781,277</b>                                                                 | <b>100,207,410</b> |        |
| <b>ශුද්ධ වත්කම් / ස්කන්ධය</b>   |             |                                                                                    |                    |        |
| භාණ්ඩාගාරය වෙත ශුද්ධ වත්කම්     |             | 18,487,839                                                                         | 15,422,759         |        |
| දේපළ පිරිසක හා උපකරණ සංචිතය     |             | 188,149,874                                                                        | 83,327,235         |        |
| කුලී හා වැඩ අත්තිකාරම් සංචිතය   | ඒසීඑ-5(බී)  | 100,000                                                                            | -                  |        |
| <b>ජංගම වගකීම්</b>              |             |                                                                                    |                    |        |
| තැන්පතු ගිණුම්                  | ඒසීඑ-4      | 43,564                                                                             | 1,457,416          |        |
| අග්‍රිම ශේෂය                    | ඒසීඑ-3      | -                                                                                  | -                  |        |
| <b>මුළු වගකීම්</b>              |             | <b>206,781,277</b>                                                                 | <b>100,207,410</b> |        |

පිටු අංක 7 සිට 37 දක්වා ඒසීඑ 1 සිට ඒසීඑ 7 දක්වා වූ ආකෘති පත්‍රවලින් ඉදිරිපත් කෙරෙන ගිණුම් තොරතුරු සහ ඇමුණුම් පිටු අංක 38 සිට 45 දක්වා ඇතුළත් ගිණුම් සටහන් විස්තර ද මෙම අවසන් ගිණුමෙහිම අන්තර්ගත කොටස් වේ. මෙම මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම රජයේ මුදල් රෙගුලාසි 150 හා 151 සහ 2025.12.17 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 විධිවිධානන්ට අනුකූලව සිදුකර ඇත. ඉහත අවසන් ගිණුමෙහි සඳහන් සංඛ්‍යා, ඊට අදාළ ගිණුම් සටහන් හා අනෙකුත් ගිණුම් තොරතුරු භාණ්ඩාගාර ගිණුම් පොත් සමඟ සැසඳීම් කර ඇති බවටත් ඒවා එම සංඛ්‍යා සමඟ එකඟ වන බවටත් මෙයින් සහතික කරමු.

2018 අංක 19 දරන විගණන පනතේ 38 (1) (ඇ) වගන්තිය අනුව මූල්‍ය පාලනය සඳහා ඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් වාර්තාකරණ ආයතනය තුළ පවතින බවත් මූල්‍ය පාලනය සඳහා අභ්‍යන්තර පාලන පද්ධතියේ සම්පූර්ණ අධීක්ෂණය කිරීමටත් ඒ අනුව එම පද්ධති ඵලදායී ලෙස ක්‍රියාත්මක කිරීමට අවශ්‍ය පරිදි වෙනස් කිරීම් සිදුකිරීමට වරින් වර සමාලෝචන සිදුකරන බවත් මෙයින් සහතික කරමු.

  
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 නම :  
 තනතුර :  
 දිනය : 2026.02. 20

  
 ගණන්දීමේ නිලධාරී  
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 තනතුර :  
 දිනය : 2026.02. 20

  
 ප්‍රධාන මූල්‍ය නිලධාරී/ප්‍රධාන ගණකාධිකාරී/  
 අධ්‍යක්ෂ (මුදල්)/ කොමසාරිස් (මුදල්)  
 නම :  
 දිනය : 2026.02. 20

ආචාර්ය හරිශ්‍ය සූරියපෙරේරා  
 මහා භාණ්ඩාගාරයේ සහ මුදල්,  
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 මුදල් අමාත්‍යාංශය  
 කොළඹ - 01

වි.වි. උපදේශක ලේකම්  
 අභ්‍යන්තර හා අපනයන පාලන දෙපාර්තමේන්තුව  
 අභ්‍යන්තර හා අපනයන පාලන දෙපාර්තමේන්තුව  
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වි.වි.සී.පී. ධර්මරත්න  
 ප්‍රධාන ගණකාධිකාරී  
 අභ්‍යන්තර හා අපනයන පාලන දෙපාර්තමේන්තුව  
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### 3.3 Statement of Cash Flows

#### Statement of Cash Flows as at 31<sup>st</sup> December 2025

| Statement of Cash Flows<br>for the Period ended 31st December 2025                                                 |                      |                      |
|--------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|
|                                                                                                                    | Actual               |                      |
|                                                                                                                    | 2025<br>Rs.          | 2024<br>Rs.          |
| <b>Cash Flows from Operating Activities</b>                                                                        |                      |                      |
| Total Tax Receipts                                                                                                 | -                    | -                    |
| Fees, Fines, Penalties and Licenses                                                                                | 4,111,739,694        | 3,762,583,369        |
| Profit                                                                                                             | -                    | -                    |
| Non Revenue Receipts                                                                                               | 647,701              | 19,880,000           |
| Revenue Collected on behalf of Other Revenue Heads                                                                 | 6,101,629            | 4,158,551            |
| Imprest Received                                                                                                   | 164,186,000          | 128,344,250          |
| Recoveries from Advance                                                                                            | 8,080,618            | 7,474,212            |
| Deposit Received                                                                                                   | 579,458              | 488,608              |
| <b>Total Cash generated from Operations (A)</b>                                                                    | <b>4,291,335,099</b> | <b>3,922,928,990</b> |
| <b>Less - Cash disbursed for:</b>                                                                                  |                      |                      |
| Personal Emoluments & Operating Payments                                                                           | 161,741,636          | 127,853,087          |
| Subsidies & Transfer Payments                                                                                      | 725,802              | 814,457              |
| Rehabilitation & Improvement of Capital Assets, Capital Transfers, Capacity Building and Other Capital Expenditure | 2,797,295            | -                    |
| Expenditure incurred on behalf of Other Heads                                                                      | 285,173              | -                    |
| Imprest Settlement to Treasury                                                                                     | 4,111,797,087        | 3,763,676,594        |
| Advance Payments                                                                                                   | 10,220,448           | 7,913,434            |
| Deposit Payments                                                                                                   | 1,993,310            | 338,265              |
| <b>Total Cash disbursed for Operations (B)</b>                                                                     | <b>4,289,560,751</b> | <b>3,900,595,837</b> |
| <b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)</b>                                                          | <b>1,774,347</b>     | <b>22,333,153</b>    |
| <b>Cash Flows from Investing Activities</b>                                                                        |                      |                      |
| Interest                                                                                                           | -                    | -                    |
| Dividends                                                                                                          | -                    | -                    |
| Divestiture Proceeds & Sale of Physical Assets                                                                     | -                    | -                    |
| Recoveries from On Lending                                                                                         | -                    | -                    |
| <b>Total Cash generated from Investing Activities (D)</b>                                                          | <b>-</b>             | <b>-</b>             |
| <b>Less - Cash disbursed for:</b>                                                                                  |                      |                      |
| Capital Asset Construction, Purchases and Other Investment Acquisitions                                            | 104,725,889          | -                    |
| <b>Total Cash disbursed for Investing Activities (E)</b>                                                           | <b>104,725,889</b>   | <b>-</b>             |
| <b>NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)</b>                                                          | <b>(104,725,889)</b> | <b>-</b>             |
| <b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (G)=(C) + (F)</b>                                     | <b>(102,951,542)</b> | <b>22,333,153</b>    |
| <b>Cash Flows from Financing Activities</b>                                                                        |                      |                      |
| Local Borrowings                                                                                                   | -                    | -                    |
| Foreign Borrowings                                                                                                 | -                    | -                    |
| Grants Received                                                                                                    | 102,951,542          | -                    |
| <b>Total Cash generated from Financing Activities (H)</b>                                                          | <b>102,951,542</b>   | <b>-</b>             |
| <b>Less - Cash disbursed for:</b>                                                                                  |                      |                      |
| Repayment of Local Borrowings                                                                                      | -                    | -                    |
| Repayment of Foreign Borrowings                                                                                    | -                    | -                    |
| <b>Total Cash disbursed for Financing Activities (I)</b>                                                           | <b>-</b>             | <b>-</b>             |
| <b>NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)</b>                                                         | <b>102,951,542</b>   | <b>-</b>             |
| <b>Net Movement in Cash (K) = (G) + (J)</b>                                                                        | <b>-</b>             | <b>-</b>             |
| <b>Opening Cash Balance as at 01<sup>st</sup> January</b>                                                          | <b>-</b>             | <b>-</b>             |
| <b>Closing Cash Balance as at 31<sup>st</sup> December</b>                                                         | <b>-</b>             | <b>-</b>             |

### 3.4 Performance of Revenue Collection

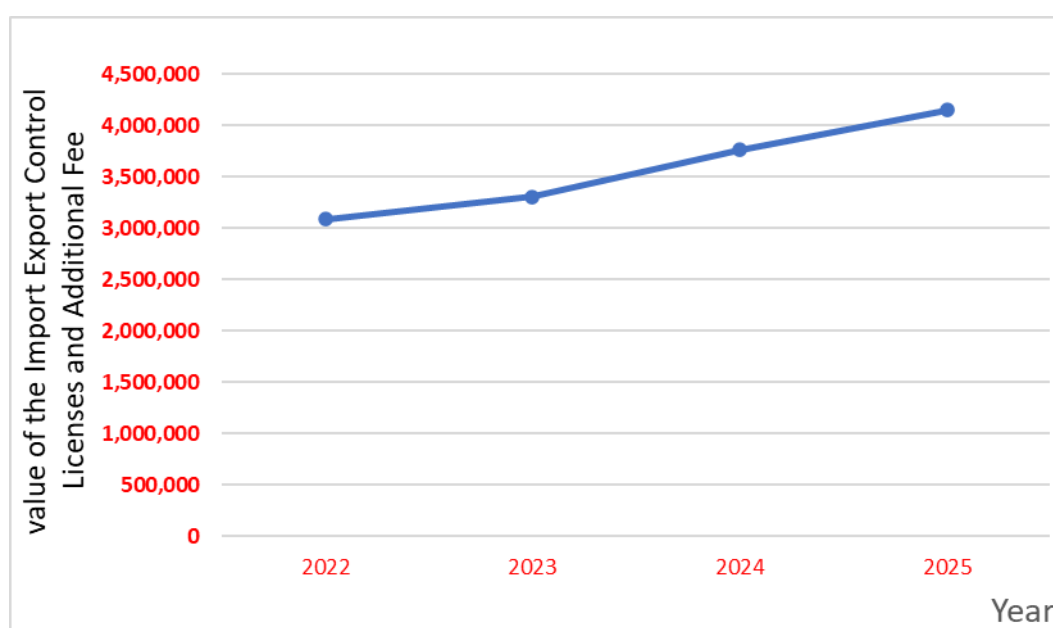
Rs. '000

| Income code | Description to the income code  | Income Estimation  |                  | Income Added |                              |
|-------------|---------------------------------|--------------------|------------------|--------------|------------------------------|
|             |                                 | Initial Estimation | Final Estimation | Amount (Rs.) | As % of the Final Estimation |
| 1001.03.00  | Import and Export Licences Fees | 3,800,000          | 3,315,000        | 4,154,004    | 125%                         |

#### 3.4.1 Value of the Import and Export Control Licences and additional Fees of the Last 4 Years

Rs. '000

| Year       | 2022      | 2023      | 2024      | 2025      |
|------------|-----------|-----------|-----------|-----------|
| Net Income | 3,086,778 | 3,304,992 | 3,762,583 | 4,154,004 |



Considering the department's license revenue over the past three years, a gradual increase in revenue can be observed. In the year 2025, the department succeeded in earning a high revenue of Rs.4.15 billion through the issuance of licenses, which represents an increase of approximately 10.4% compared to the year 2024.

Factors such as the expansion of the economy, the increase in the volume of licenses issued due to the enhanced efficiency of the new computer system, and the collection of fines in instances of import control regulation violations have contributed to the growth in license revenue.

### 3.5 Performance of utilization of allocations for the year 2025

Rs. '000

| Provision Type                  | Allocated Provisions |                  | Actual Expenditure | As % of the Utilized Final Provision |
|---------------------------------|----------------------|------------------|--------------------|--------------------------------------|
|                                 | Initial Provisions   | Final Provisions |                    |                                      |
| Recurrent                       | 187,000              | 186,545          | 162,467            | 87%                                  |
| Capital                         | 8,000                | 8,455            | 4,572              | 54%                                  |
| Capital -13<br>( forieng Grant) | -                    | 102,952          | 102,952            | 100%                                 |

**3.6 According to F.R. 208, there are no provisions granted to this Department as a representative of another Ministry/Department.**

### 3.7 Performance on Reporting of Non - Financial Assests

Rs.

| Assess Code | Code Description         | Balance as per the Goods Survey Report as at 31.12.2025 | Balance as per Financial Status Report as at 31.12.2025 | To be accounted in the future | Reporting progress as% |
|-------------|--------------------------|---------------------------------------------------------|---------------------------------------------------------|-------------------------------|------------------------|
| 9151        | Buildings and Structures | -                                                       | -                                                       | -                             | -                      |
| 9152        | Machinery                | -                                                       | 89,476,036.17                                           | -                             | -                      |
| 9153        | Lands                    | -                                                       | -                                                       | -                             | -                      |
| 9154        | Intangible Assets        | -                                                       | 98,673,837.92                                           | -                             | -                      |
| 9155        | Biological Assets        | -                                                       | -                                                       | -                             | -                      |
| 9160        | Work in Progress         | -                                                       | -                                                       | -                             | -                      |
| 9180        | Tax-Deductible Assets    | -                                                       | -                                                       | -                             | -                      |

### 3.8 Auditor General's Report (Annexure 1)

## Chapter 4 - Performance Index

### 4.1 Institutional Performance Index (Based on Action Plan)

|                                                | Specific Index                                                    | Actual Output as a percentage of the expected out (%) |           |           |
|------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------|-----------|-----------|
|                                                |                                                                   | 100% - 90%                                            | 75% - 89% | 50% - 74% |
| <b>Execution of existing regulations</b>       | Publication Regulations for Gazette Notification                  | √                                                     |           |           |
|                                                | Issuing operating instructions                                    | √                                                     |           |           |
|                                                | Issuing Internal Circulars                                        | √                                                     |           |           |
| <b>Operational activities</b>                  | Issuing Import/Export Control Licenses and Debits                 | √                                                     |           |           |
| <b>Financial Management</b>                    | Completion of activities stipulated in Imprest Requirement Plan   | √                                                     |           |           |
|                                                | Completion of activities stipulated in Revenue Collection Plan    | √                                                     |           |           |
| <b>Internal Audit Functions</b>                | Internal Audit Inspections                                        |                                                       | √         |           |
|                                                | Conduct AMC meeting                                               | √                                                     |           |           |
|                                                | Submit the Preliminary Report                                     | √                                                     |           |           |
|                                                | Preparation of Chief Internal Auditor's Quartely Assesment Report | √                                                     |           |           |
| <b>Implementation of Moderanized IT System</b> | Implentation of STRATLINK IT System                               | √                                                     |           |           |
| <b>Procurement Management</b>                  | Implentation of goods, works and non-consulting services          |                                                       |           | √         |
| <b>Human Resource Management</b>               | Implementation of Training Programs                               |                                                       | √         |           |

## Chapter 5 - Performance in Achieving Sustainable Development Goals (SDGs)

At the United Nations General Assembly in 2015, world leaders introduced the 17 Sustainable Development Goals and 169 targets to be achieved globally by 2030. The Action Plan for Human, Earth, and Prosperity on the 2030 Agenda for Sustainable Development, Efforts to Strengthen Universal Peace in Extensive Freedom, Eliminate Forms of Poverty, including Extreme Poverty, Human Rights, Gender Equality and Empowerment of women and girls including the collaborative action of all stakeholders.

Officers of this Department participated in workshops sponsored by the Sustainable Development Council to strengthen the role of public institutions in Sri Lanka in aligning with the national approach for the successful implementation of the Global Sustainable Development Goals (SDGs). This further enhanced their understanding of planning and implementing long-term development strategies

Subsequently, with a long-term vision to achieve the department's objectives, Sustainable Development Goals (SDGs) and indicators to measure their progress were established. Within the framework of these established goals, the Department of Import and Export Control has initiated activities to meet the timely requirements for the country's sustainable development. The Sustainable Development Goals taken as the basis in formulating the objectives relevant to the department are as follows.

### 5.1 Identified Sustainable Development Goals

#### **Making cities and settlements perfectly safe, robust and sustainable. (Sustainable Development Goal - No. 11 )**

In order to build a conducive environment for living in the country, air quality assurance and municipal and other waste management must be carried out. Due to the rapid increase in traffic use in urbanized areas, the percentage of emissions from the air in those areas has also increased. It is noteworthy that the toxic fumes emitted from vehicles cause significant air pollution. Therefore, the import of vehicles that do not comply with emission standards has been stopped. Regulations have been imposed for this by Gazette Extraordinary Notification No. 2107/45 dated 25.01.2019 and necessary measures are being taken to continuously implement these regulations.

#### **Ensuring sustainable consumption and production pattern. (Sustainable Development Objectives No. 12)**

The Department acts as a regulatory body to achieve the development goals set by the Government by minimizing the adverse effects on human health and the environment by managing chemicals and all pollutants in an environmentally friendly manner. Identifying such influential import and export items and subjecting them to regulation and regulation of import and export licenses, complete prohibition on import or export and setting of import and export related standards in coordination with other government agencies.

According to the Gazette Extraordinary No. 2326/41 and the Gazette dated 06.04.2023, the import of single-use plastic goods has been banned. Accordingly, in terms of the Approval of Cabinet of Ministers obtained by the Ministry of Environment for the proposals set out in their Note to the Cabinet No. 23/0265/622/003 dated January 31, 2023, titled “Management of Single Use Plastic/Polythene Waste”, importation of single-use plastic drinking straws, stirrers, plates, cups (except yogurt cups), spoons including yogurt spoons, forks, knives, and plastic garlands, plastic string hopper trays has been banned by the Gazette Extraordinary No. 2326/41 dated April 06, 2023, continue to be in force.

In addition, in the year 2024, the Extraordinary Gazette No. 2384/35 dated 17 May 2024 was published imposing standardization regulations for imported goods under HS Code 304. Here, it made standardization mandatory for many types of foods that are directly intended for human consumption, as well as many equipment and accessories.

**Creating a peaceful and perfect society for sustainable development, providing opportunities for all for justice and building effective, accountable institutions at all levels. (Sustainable Development Goals No. 16)**

The Department aims to establish a decision-making process with the active participation of officers at all levels and to ensure high effectiveness by constantly evaluating those decisions. Through staff meetings and progress review meetings, officials at all levels have been actively involved in the decision-making process, enabling the establishment of an effective, accountable and transparent body.

The Department has provided the necessary facilities to those parties in a manner that fully guarantees the right of the public to access information in accordance with the national legal system and international charters and conventions. The information requested by the Department will be handed over to the requesting parties very responsibly and expeditiously and access to the updated information will also be provided through the Departmental website.

**Strengthening and Reviving the opportunities of implementation of global cooperation. (Sustainable Development Goals No. 17)**

It is the responsibility of the Department to implement, facilitate, coordinate, and regulate the policies adopted to achieve the sustainable development goals envisioned by the Government. Under this framework, ensuring the proper implementation and regulation of government policies, as well as enforcing and strengthening international trade regulations, are key objectives.

In this regard, by implementing United Nations Security Council Resolution 1540 and the Trade Facilitation Agreement (TFA) within Sri Lanka, the Department works toward achieving sustainable development goals, such as improving global macroeconomic stability through policy coordination and coherence. Resolution 1540 received Cabinet approval in 2023.

Simultaneously, to more effectively issue import and export control licenses through an online system, Cabinet approval was obtained to establish the STRATLINK computer system in collaboration with the Embassy of the United States. Accordingly, representatives of the

Estonian Government conducted basic-level training for the officers of the Department of Import and Export Control on the functionality of the STRATLINK system. The system was officially launched on October 25, 2024, and steps were taken to fully issue import-export control licenses and debit notes online starting in the year 2025.

| Target/<br>Objective                                                              | Targets                                                                                                                                                                                                                                                      | Achievement<br>Index                                                           | Progress on<br>achievements so far |             |              |
|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------|-------------|--------------|
|                                                                                   |                                                                                                                                                                                                                                                              |                                                                                | 0%-<br>49%                         | 50%-<br>75% | 76%-<br>100% |
| <b>11. To make cities and settlements perfect, safe, robust, and sustainable.</b> | 11.6 Reduce the per capita adverse environmental impact caused by cities, especially by 2030, including air quality and urban and other waste management.                                                                                                    | 1. Not allowing clearance of non-compliant vehicles to the standards.          |                                    |             | ✓            |
|                                                                                   |                                                                                                                                                                                                                                                              |                                                                                |                                    |             |              |
| <b>12 Ensuring sustainable consumption and production patterns.</b>               | 12.4 Implement eco-friendly management of chemicals and all contaminants in accordance with the agreed international agenda by 2020 and minimize their release into the air, water and soil to minimize adverse effects on human health and the environment. | 2. Completion of the Barzel Convention Review.                                 |                                    |             | ✓            |
|                                                                                   |                                                                                                                                                                                                                                                              | 3. Number of items controlled on the recommendation of the relevant authority. |                                    |             | ✓            |
|                                                                                   |                                                                                                                                                                                                                                                              | 4. Number of consultative meetings held with interested parties.               | ✓                                  |             |              |
|                                                                                   |                                                                                                                                                                                                                                                              | 5. Number of consultative meetings held with staff officers.                   |                                    | ✓           |              |
|                                                                                   |                                                                                                                                                                                                                                                              | 6. Number of activities carried out for awareness.                             | ✓                                  |             |              |

| Target/<br>Objective                                                                                                                                                              | Targets                                                                                                                                                                               | Achievement<br>Index                                                                                                                                        | Progress on<br>achievements so far |             |              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------|--------------|
|                                                                                                                                                                                   |                                                                                                                                                                                       |                                                                                                                                                             | 0%-<br>49%                         | 50%-<br>75% | 76%-<br>100% |
|                                                                                                                                                                                   | 12.5 Prevent waste generation, mitigation, recycling and recycling by 2030.                                                                                                           | 7. Number of regulations issued during the year to reduce the import of e-waste.                                                                            | ✓                                  |             |              |
|                                                                                                                                                                                   |                                                                                                                                                                                       | 8. Number of rejected imported used electronic items (mobile phones, computers, etc.).                                                                      |                                    |             | ✓            |
| <b>16. Creating peaceful and perfect societies for sustainable development, giving everyone access to justice and building effective, responsible institutions at all levels.</b> | 16.7 Ensuring that there is a responsive, inclusive, participatory and representative decision-making process at all levels.                                                          | 9. Number of staff meetings held.                                                                                                                           |                                    | ✓           |              |
|                                                                                                                                                                                   |                                                                                                                                                                                       | 10. Number of progress review meetings held.                                                                                                                |                                    | ✓           |              |
|                                                                                                                                                                                   | 16.10 Ensuring the right of the public to information and protection of fundamental freedoms in accordance with the national legal system and international charters and conventions. | 11. Number of replies given within 14 days on requests made under the Right to Information Act.                                                             |                                    |             | ✓            |
|                                                                                                                                                                                   |                                                                                                                                                                                       | 12. Number of reports, statistics and publications published from time to time on the Departmental website in accordance with the Right to Information Act. | ✓                                  |             |              |

| Target/<br>Objective                                                                                                             | Targets                                                                                                                                                                                                                                                                                   | Achievement<br>Index                                                           | Progress on<br>achievements so far |             |              |
|----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------|-------------|--------------|
|                                                                                                                                  |                                                                                                                                                                                                                                                                                           |                                                                                | 0%-<br>49%                         | 50%-<br>75% | 76%-<br>100% |
| <b>17.<br/>Strengthening<br/>and Reviving<br/>the<br/>opportunities<br/>of<br/>implementation<br/>of global<br/>cooperation.</b> | 17.1. Local resources animation, including providing international support to developing countries to improve the collecting of taxes and other income.                                                                                                                                   | Implementation of United Nations Security Council Resolution 1540 in Sri Lanka |                                    | ✓           |              |
|                                                                                                                                  | 17.16. Increasing the global partnership for sustainable development through various parties, especially in the partnership, experience, technology and financial resources to achieve sustainable development goals, especially in developing countries, including developing countries. | Establishment of STRATLINK Computer system                                     |                                    |             | ✓            |

## 5.2 Achievements and Challenges in Fulfilling Sustainable Development Goals

It should be coordinated with other Government Agencies in carrying out the role of the Department to achieve sustainable development goals. There, some functions are entitled to the public institutions, and the progress of this task decisively affects the goals of the Department. The progress that those State Institutions to perform the threat is a rule of the Department, another challenge that has faced. The Department is working to overcome these challenges.

The import and export control restrictions previously imposed to resolve the economic crisis and foreign reserve issues faced in the past have now been lifted. The national economy has stabilized to a certain extent, and a notable growth in foreign reserves is evident. Based on this progress, import and export controls were largely removed to ease the public's day-to-day life. Except for certain categories of vehicle imports, the liberalization of other imports has led to a relaxation in consumption patterns and has contributed to growth in the industrial sector.

## Chapter 6 - Human Resource Profile

### 6.1 Workforce Management

Departmental staff actively contribute to the formulation of policies related to import and export regulation, issuing of licenses/debit notes and revenue collection, and are responsible and committed to providing a more efficient and effective service to clients. The staff as of 31.12.2025 as follows.

|              | Approved Cadre | Actual Cadre | Vacancies |
|--------------|----------------|--------------|-----------|
| Senior       | 14             | 12           | 02        |
| Tertiary     | 04             | 03           | 01        |
| Secondary    | 84             | 74           | 10        |
| Primary      | 20             | 15           | 05        |
| <b>Total</b> | <b>122</b>     | <b>104</b>   | <b>18</b> |

### 6.2 Impact of shortage or excess of human resources on the performance of the Department

Requests have been made to the Secretary to the Ministry of Public Administration, Provincial Councils and Local Government, to The Director General of Combined Services, and to the Secretary to the Ministry of Finance, Planning and Economic Development to take necessary action to fill the existing vacancies in the Department. Further, the following measures were taken to fill the human resource shortage.

- I. Although there are 06 approved cadres for the posts of Deputy Controller / Assistant Controller of the Sri Lanka Administrative Service (SLAS) for this Department, only 04 officers are currently in active service. A request has been made to the Secretary to the Ministry of Finance, Planning and Economic Development to provide officers, either on an acting basis or through new postings, until these vacancies are filled.
- II. The approved cadre for the post of Driver is 5, of which only two are currently in service. Although requests have been made to fill these vacancies, they have not been fulfilled to date. Consequently, an official driver from the Ministry of Finance, Planning and Economic Development has been temporarily deployed to this Department, enabling the management of the Department's official transport requirements despite operational difficulties.

### 6.3 Human Resources Development

In 2025, officers were directed to the following programs which are directly related to the human resource development of the Department.

| Program                                                                                                                                                                                                | Number of trained persons | Duration of the Program       | Overall Investment (Rs'000) |          | Overall Investment | Output / Acquired Knowledge                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-------------------------------|-----------------------------|----------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                                                                        |                           |                               | Local                       | Local    |                    |                                                                                                                                                                                                                                              |
| Supply Chain Management – Singapore                                                                                                                                                                    | 01                        | From 13.07.2025 to 19.07.2025 | -                           | USD -175 | Foreign            | Enabling the formulation of future policy decisions by broadening the knowledge and insight of the Department's officers through the acquisition of cutting-edge knowledge and practical experience in future Supply Chain Management.       |
| FINTECH Training programme on Maret Development that had been organized by South Asian Regional Training Technical Assistant Centre(SARTTAC) maintained by International Monetary Fund (IMF) - India   | 01                        | From 13.07.2025 to 19.07.2025 | -                           | USD 175  | Foreign            | Broadening the knowledge and insight of officers regarding FINTECH market development and its associated policy implications.                                                                                                                |
| Training course organized by Indian Technical and Economic Corporation and Health and Sanitary and Phyto sanitary measures under world Trade organization(WTO) and Technical barriers on Trade - India | 01                        | From 15.07.2025 to 26.07.2025 | -                           | USD 300  | Foreign            | Broadening the understanding of officers regarding international trade and technological relations, as well as potential threats, that must be taken into consideration when formulating import and export control regulations and policies. |

| Program                                                       | Number of trained persons | Duration of the Program       | Overall Investment (Rs'000) |                   | Overall Investment | Output / Acquired Knowledge                                                                                                                                                                                                                                             |
|---------------------------------------------------------------|---------------------------|-------------------------------|-----------------------------|-------------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                               |                           |                               | Local                       | Local             |                    |                                                                                                                                                                                                                                                                         |
| Public Finance Management - China                             | 02                        | From 03-11-2025 to 19-11-2025 | -                           | USD 750 + GBP 150 | Foreign            | Broadening the knowledge and understanding of officers regarding Public Financial Management.                                                                                                                                                                           |
| Training programme on the New National Procurement Guidelines | 01                        | 06 Hrs                        | RS. 14,000.00               | -                 | Local              | Enabling the efficient and effective execution of the Department's procurement operations by identifying the new government procurement procedure and utilizing the knowledge, methodologies, and practical insights acquired through the respective training programs. |
| Advance Excel & Google Tools                                  | 37                        | 02 Hrs                        |                             | -                 | Local              | Enhancing the computer literacy of officers and raising awareness on the benefits of integrating modern computer technology into daily official duties.                                                                                                                 |
| Diploma in Diplomacy & World Affairs                          | 02                        | 4 hours per week for 2 years  | Rs. 320,000.00              | -                 | Local              | Developing competencies in international relations, policy analysis, negotiation, and communication, while elevating the knowledge and professionalism of officers to execute delegation tasks efficiently, practically, and effectively in their daily operations.     |
| Master OF Information Security Degree Program                 | 01                        | 02 Years                      | Rs 615,000.00               | -                 | Local              | Fulfilling the qualifications of the Service Minute and strengthening the Information Technology policy of the institution,                                                                                                                                             |

| Program                                                 | Number of trained persons | Duration of the Program | Overall Investment (Rs'000) |       | Overall Investment | Output / Acquired Knowledge                                                                                                                                                                                                              |
|---------------------------------------------------------|---------------------------|-------------------------|-----------------------------|-------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                         |                           |                         | Local                       | Local |                    |                                                                                                                                                                                                                                          |
|                                                         |                           |                         |                             |       |                    | thereby enhancing the reliability and performance of digital services.                                                                                                                                                                   |
| Providing Practical Training on the Import Process.     | 23                        | 03 Hrs                  | Rs. 1,800.00                | -     | Local              | Updating knowledge on the Import and Export Control Act and the procedure for issuing Import and export Control Licenses.                                                                                                                |
| Training on Combating Bribery and Corruption - Batch I  | 32                        | 02 Hrs                  | -                           | -     | Local              | Imparting an understanding of anti-bribery and corruption laws and responsibilities, deterring public officials from engaging in bribery and corruption, and taking measures to enhance the discipline and professionalism of the staff. |
| Training on Public Asset Management.                    | 01                        | 06 Hrs                  | Rs. 14,000.00               | -     | Local              | Imparting legal understanding and insights into new trends in public asset management, improving asset maintenance and security, preventing deficiencies, and developing reporting and analytical capabilities.                          |
| Training on Combating Bribery and Corruption - Batch II | 27                        | 02 Hrs                  | -                           | -     | Local              | Imparting an understanding of anti-bribery and corruption laws and responsibilities, deterring public officials from engaging in bribery and corruption, and taking measures to enhance the discipline and professionalism of the staff. |

| Program                                                                                   | Number of trained persons | Duration of the Program | Overall Investment (Rs'000) |       | Overall Investment | Output / Acquired Knowledge                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------|---------------------------|-------------------------|-----------------------------|-------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                           |                           |                         | Local                       | Local |                    |                                                                                                                                                                                                                                              |
| Training on Bid Evaluation.                                                               | 3                         | 02 Hrs 30 Min           | -                           |       | Local              | Developing an understanding of measurement methods, analytical skills, and practical processes within the correct legal framework, thereby ensuring awareness to execute the Department's procurement functions efficiently and effectively. |
| Reviewing the Operations of the Stratlink Reviewing                                       | 20                        | 06 Hrs                  | Rs. 52,579.56               | -     | Local              | Identifying issues arising during the issuance of import and export licenses through the Stratlink system, and discussing solutions for them.                                                                                                |
| National Medicines Regulatory Authority (NMRA) Procedures Programme.                      | 30                        | 02 Hrs                  | Rs. 2,800.00                | -     | Local              | Creating awareness on the procedures of the National Medicines Regulatory Authority (NMRA) when issuing Import Control Licenses for pharmaceuticals.                                                                                         |
| Creating awareness on the procedures of the Department of Animal Production and Health    | 37                        | 02 Hrs                  | Rs. 6,000.00                | -     | Local              | Creating awareness on the procedures of the Department of Animal Production and Health when issuing import control licenses based on their recommendations.                                                                                  |
| The procedural Framework Governing the introduction of Government Business to Parliament. | 10                        | 02 Hrs 30 Min           | -                           | -     | Local              | Gaining an understanding of the procedure to be followed when presenting government business to Parliament.                                                                                                                                  |

| Program                                             | Number of trained persons | Duration of the Program | Overall Investment (Rs'000) |       | Overall Investment | Output / Acquired Knowledge                                                                                                                                                                                                  |
|-----------------------------------------------------|---------------------------|-------------------------|-----------------------------|-------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                     |                           |                         | Local                       | Local |                    |                                                                                                                                                                                                                              |
| Strategic Trade Management (STM)                    | 23                        | 02 Hrs                  | -                           | -     | Local              | Creating awareness on strategic trade management.                                                                                                                                                                            |
| Procedure relating to Re-export                     | 27                        | 02 Hrs                  | Rs. 3,600.00                | -     | Local              | Providing an understanding of the procedures involved in executing re-exports.                                                                                                                                               |
| Fire Safety Awareness and Training Session          | 2                         | 04 Hrs                  | Rs. 9,440.00                | -     | Local              | Gaining an understanding of how to prevent or mitigate the risks associated with a fire during an emergency situation.                                                                                                       |
| Program Sustainable Development Goals               | 28                        | 02 Hrs 30 Min           | Rs. 3,400.00                | -     | Local              | Providing a basic understanding of the Sustainable Development Goals (SDGs) and targets, along with their significance, and imparting an understanding of how to utilize these targets to enhance institutional performance. |
| Role of the Department of Import and Export Control | 50                        | 2 Hrs                   | -                           | -     | Local              | Providing an understanding of the publication of regulations under the Import and Export (Control) Act, No. 1 of 1969.                                                                                                       |
| Awareness Program on Office Management              | 43                        | 03 Hrs                  | Rs. 12,000.00               | -     | Local              | Providing an understanding of the importance of office procedures in executing daily office routines efficiently and effectively.                                                                                            |
| Reviewing the operations of the Stratlink system    | 12                        | 03 Hrs                  | -                           | -     | Local              | Identifying issues arising when utilizing the Stratlink system, and discussing solutions for them                                                                                                                            |

| Program                                                                                                                                                   | Number of trained persons | Duration of the Program | Overall Investment (Rs'000) |       | Overall Investment | Output / Acquired Knowledge                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-------------------------|-----------------------------|-------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                           |                           |                         | Local                       | Local |                    |                                                                                                                                                                               |
| Awareness programme on the Montreal Protocol.                                                                                                             | 100                       | 05 Hrs                  | -                           | -     | Local              | Creating awareness on the Montreal Protocol and its governance mechanism.                                                                                                     |
| Training workshop conducted for recommending line agencies involved in the issuance of online import and export control licenses via the Stratlink system | 13                        | 08 Hrs                  | -                           | -     | Local              | Identifying practical challenges faced by authorities when issuing import and export control licenses through the Stratlink computer system, and providing solutions for them |

## Chapter 7 - Compliance Report

| No.        | Relevant Requirement                                                                    | Compliance Status (Complied / non Complied) | The short comment, if non Complied | Precise decision-making measures that are proposed to prevent noncompliances in the future |
|------------|-----------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------|
| <b>01</b>  | <b>The following financial statements/accounts have been submitted on the due date.</b> |                                             |                                    |                                                                                            |
| <b>1.1</b> | Annual Financial Statements                                                             | Complied.                                   |                                    |                                                                                            |
| <b>1.2</b> | Advance Account of Public Officers                                                      | Complied.                                   |                                    |                                                                                            |
| <b>1.3</b> | Business and Product Advance Account (Commercial Advance Account)                       | Irrelevant.                                 |                                    |                                                                                            |
| <b>1.4</b> | Store Advance Account                                                                   | Irrelevant.                                 |                                    |                                                                                            |
| <b>1.5</b> | Special Advance Account                                                                 | Irrelevant.                                 |                                    |                                                                                            |
| <b>1.6</b> | Other                                                                                   | -                                           |                                    |                                                                                            |
| <b>02</b>  | <b>Maintenance of books and documents (445 FR)</b>                                      |                                             |                                    |                                                                                            |

| No.       | Relevant Requirement                                                                                                                                            | Compliance Status<br>(Complied / non Complied) | The short comment, if non Complied | Precise decision-making measures that are proposed to prevent noncompliances in the future |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------|
| 2.1       | Updating and maintaining the Fixed Asset Register as per State Accounts Circular 267/2018                                                                       | Complied.                                      |                                    |                                                                                            |
| 2.2       | Updating and maintaining personal payroll documents / personal payroll cards                                                                                    | Complied.                                      |                                    |                                                                                            |
| 2.3       | Updating and maintaining the audit query list                                                                                                                   | Complied.                                      |                                    |                                                                                            |
| 2.4       | Updating and maintaining the internal audit record                                                                                                              | Complied.                                      |                                    |                                                                                            |
| 2.5       | Prepare all monthly account summaries (CIGAS) and submit to the Treasury on the due date                                                                        | Complied.                                      |                                    |                                                                                            |
| 2.6       | Update and maintain check and money order register                                                                                                              | Complied.                                      |                                    |                                                                                            |
| 2.7       | Update and maintain inventory                                                                                                                                   | Complied.                                      |                                    |                                                                                            |
| 2.8       | Update and maintain Bulk inventory                                                                                                                              | Complied.                                      |                                    |                                                                                            |
| 2.9       | Update and maintain the Damage Register                                                                                                                         | Complied.                                      |                                    |                                                                                            |
| 2.10      | Update and maintain the Liability List                                                                                                                          | Complied.                                      |                                    |                                                                                            |
| 2.11      | Updating and maintaining the Sub Leaflet Book Register (GA - N20)                                                                                               | Complied.                                      |                                    |                                                                                            |
| <b>03</b> | <b>Representation of functions for financial control (FR. 135)</b>                                                                                              |                                                |                                    |                                                                                            |
| 3.1       | Financial powers Delegated powers within the institution                                                                                                        | Complied.                                      |                                    |                                                                                            |
| 3.2       | Make aware within the institute on the Delegation of financial powers                                                                                           | Complied.                                      |                                    |                                                                                            |
| 3.3       | Delegation of power to comply with each transaction is authorized to be approved by two or more officers                                                        | Complied.                                      |                                    |                                                                                            |
| 3.4       | Acting under the control of the Accountants in using the Government Payroll Software Package as per Government Accounts Circular No. 171/2004 dated 11.05.2014. | Complied.                                      |                                    |                                                                                            |
| <b>04</b> | <b>Preparation of Annual Plans</b>                                                                                                                              |                                                |                                    |                                                                                            |
| 4.1       | Preparation of Annual Action Plan                                                                                                                               | Complied.                                      |                                    |                                                                                            |

| No.       | Relevant Requirement                                                                                                                                         | Compliance Status<br>(Complied / non Complied) | The short comment, if non Complied                     | Precise decision-making measures that are proposed to prevent noncompliances in the future |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------|
| 4.2       | Preparation of Annual Procurement Plan                                                                                                                       | Complied.                                      |                                                        |                                                                                            |
| 4.3       | Preparation of Annual Internal Audit Plan                                                                                                                    | Complied.                                      |                                                        |                                                                                            |
| 4.4       | Preparation of the annual estimate and submit it to the National Budget Department (NBD) on the due date                                                     | Complied.                                      |                                                        |                                                                                            |
| 4.5       | Should have submitted the Annual Cash Flow Statement to the Treasury Operations Department on the due date                                                   | Complied.                                      |                                                        |                                                                                            |
| <b>05</b> | <b>Audit Inquiry</b>                                                                                                                                         |                                                |                                                        |                                                                                            |
| 5.1       | Should have answered all the audit queries by the date fixed by the Auditor General                                                                          | Not Complied.                                  | Delays occur in getting answers from different sectors | Officials were briefed to answer the public without delays.                                |
| <b>06</b> | <b>Internal Audit</b>                                                                                                                                        |                                                |                                                        |                                                                                            |
| 6.1       | Preparation of an Internal audit Plan in accordance with FR.134(2) DMA/ 1-2019, at the beginning of the year after the discussion with the Internal auditor. | Complied.                                      |                                                        |                                                                                            |
| 6.2       | Have answered all the audit queries within a month                                                                                                           | Complied.                                      |                                                        |                                                                                            |
| 6.3       | Submitting copies of all internal audit reports to the Department of Management Audit in terms of sub-section 40 (4) of the Audit Act No. 19 of 2018         | Complied.                                      |                                                        |                                                                                            |
| 6.4       | Submitting all the copies of the reports of Audit Queries to the Auditor General in terms of FR 134(3)                                                       | Complied.                                      |                                                        |                                                                                            |
| <b>07</b> | <b>Audit and Management Committee</b>                                                                                                                        |                                                |                                                        |                                                                                            |
| 7.1       | Have maintained at least 04 Audit and Management Committees during the relevant year as per DMA Circular 1-2019                                              | Complied.                                      |                                                        |                                                                                            |
| <b>08</b> | <b>Asset Management</b>                                                                                                                                      |                                                |                                                        |                                                                                            |
| 8.1       | Submitted information on purchase and disposal of assets to the Comptroller General's Office as per Chapter 07 of Asset Management Circular No. 01/2017      | Complied.                                      |                                                        |                                                                                            |

| No.  | Relevant Requirement                                                                                                                                                                                                        | Compliance Status<br>(Complied / non Complied) | The short comment, if non Complied | Precise decision-making measures that are proposed to prevent noncompliances in the future |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------|
| 8.2  | Appointed a liaison officer to coordinate the execution of the provisions of that circular in terms of Chapter 13 of the above Circular and reported the information about that officer to the Comptroller General's Office | Complied.                                      |                                    |                                                                                            |
| 8.3  | Have Conductd inventory surveys in accordance with Public Finance Circular No. 01/2020 and submitted the relevant reports to the Auditor General on the due date                                                            | Complied.                                      |                                    |                                                                                            |
| 8.4  | Have made excess, deficiencies and other recommendations revealed in the Annual Commodity Survey within the period mentioned in the Circular                                                                                | Complied.                                      |                                    |                                                                                            |
| 8.5  | Disposed Condemn Items Performing in accordance with F.R. 772                                                                                                                                                               | Complied.                                      |                                    |                                                                                            |
| 09   | <b>Vehicle management</b>                                                                                                                                                                                                   |                                                |                                    |                                                                                            |
| 9.1  | Preparation of daily driving records and monthly summary reports for pool vehicles and submission to the Auditor General on the due date.                                                                                   | Complied.                                      |                                    |                                                                                            |
| 9.2  | Disposal of vehicles less than 06 months after condemn                                                                                                                                                                      | Complied.                                      | There are no Disposal vehicles     |                                                                                            |
| 9.3  | Maintaining and updating vehicle logbooks                                                                                                                                                                                   | Complied.                                      |                                    |                                                                                            |
| 9.4  | Acting in accordance with F.R.103,104,109 and 110 in accordance with every car accident.                                                                                                                                    | Complied.                                      |                                    |                                                                                            |
| 9.5  | Re-inspection of fuel combustion in vehicles in accordance with the provisions of paragraph 3.1 of Public Administration Circular No. 2016/30 dated 29.12.2016                                                              | Complied.                                      |                                    |                                                                                            |
| 9.6  | Have acquired full ownership of the leased vehicle logbooks after the lease limit                                                                                                                                           | Complied.                                      |                                    |                                                                                            |
| 10   | <b>Management of Bank Accounts</b>                                                                                                                                                                                          |                                                |                                    |                                                                                            |
| 10.1 | Have prepared and certified the bank reconciliation statements on the due date and submitted them for audit                                                                                                                 | Complied.                                      |                                    |                                                                                            |

| No.  | Relevant Requirement                                                                                                                                                                               | Compliance Status<br>(Complied / non Complied) | The short comment, if non Complied                                                            | Precise decision-making measures that are proposed to prevent noncompliances in the future |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| 10.2 | Have settled inactive bank accounts brought forward during or before the year under review                                                                                                         | Complied.                                      |                                                                                               |                                                                                            |
| 10.3 | Have acted in accordance with the monetary regulations regarding the balances revealed and adjusted in the Bank reconciliation Statements and settled those balances within a period of one month. | Complied.                                      |                                                                                               |                                                                                            |
| 11   | <b>Utilization of provisions</b>                                                                                                                                                                   |                                                |                                                                                               |                                                                                            |
| 11.1 | Expenditure of the provisions provided without exceeding their limits                                                                                                                              | Complied.                                      |                                                                                               |                                                                                            |
| 11.2 | Receiving liabilities at the end of the year after utilization of the provision provided, not exceeding the provisioning limit, per F.R.94 (1)                                                     | Complied.                                      |                                                                                               |                                                                                            |
| 12   | <b>Advance Accounts of Public Officers</b>                                                                                                                                                         |                                                |                                                                                               |                                                                                            |
| 12.1 | Compliance with the limits                                                                                                                                                                         | Complied.                                      |                                                                                               |                                                                                            |
| 12.2 | Having done a time analysis of outstanding loan balances                                                                                                                                           | Complied.                                      |                                                                                               |                                                                                            |
| 12.3 | Have settled the outstanding loan balance for more than one year                                                                                                                                   | Not Complied.                                  | Loan Balances are prevailing of the officers, who have been suspended and in vacation of post | Legal action has already commenced                                                         |
| 13   | <b>Public Deposit Account</b>                                                                                                                                                                      |                                                |                                                                                               |                                                                                            |
| 13.1 | Have acted regarding overdue deposits in accordance with F.R. 571                                                                                                                                  | Complied.                                      |                                                                                               |                                                                                            |
| 13.2 | Updated and maintaining the control account for public deposits                                                                                                                                    | Complied.                                      |                                                                                               |                                                                                            |
| 14   | <b>Imprest account</b>                                                                                                                                                                             |                                                |                                                                                               |                                                                                            |
| 14.1 | Have forwarded the balance of the cash book to the Treasury Operations Department at the end of the year under review                                                                              | Complied                                       |                                                                                               |                                                                                            |
| 14.2 | Immediate Interim Agreement issued under F.R. 371, having been settled within one month of the                                                                                                     | Complied.                                      |                                                                                               |                                                                                            |

| No.  | Relevant Requirement                                                                                                                                                                                  | Compliance Status<br>(Complied / non Complied) | The short comment, if non Complied | Precise decision-making measures that are proposed to prevent noncompliances in the future |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------|
|      | completion of that work.                                                                                                                                                                              |                                                |                                    |                                                                                            |
| 14.3 | Issuance of Active Interim Agreement not exceeding the approved limit as per F.R. 371                                                                                                                 | Complied.                                      |                                    |                                                                                            |
| 14.4 | Imprest Account Balance have been Compared with Treasury Books monthly                                                                                                                                | Complied.                                      |                                    |                                                                                            |
| 15   | <b>Income Imprest</b>                                                                                                                                                                                 |                                                |                                    |                                                                                            |
| 15.1 | Have made repayments from the collected income in accordance with the relevant regulations                                                                                                            | Complied.                                      |                                    |                                                                                            |
| 15.2 | Revenue collected has been credited directly to the income account without being credited to the deposit account                                                                                      | Complied.                                      |                                    |                                                                                            |
| 15.3 | Submission of arrears of revenue reports to the Auditor General in accordance with F.R.176                                                                                                            | Complied.                                      |                                    |                                                                                            |
| 16   | <b>Human Resource Management</b>                                                                                                                                                                      |                                                |                                    |                                                                                            |
| 16.1 | Maintaining the staff within the approved staff limit                                                                                                                                                 | Complied.                                      |                                    |                                                                                            |
| 16.2 | Should have provided duty lists in writing to all staff members                                                                                                                                       | Complied.                                      |                                    |                                                                                            |
| 16.3 | Submitting all reports to the Department of Management Services in terms of MSD Circular No. 04/2017 dated 20.09.2017                                                                                 | Complied.                                      |                                    |                                                                                            |
| 17   | <b>Providing information to the public</b>                                                                                                                                                            |                                                |                                    |                                                                                            |
| 17.1 | Appointing an Information Officer in accordance with the Freedom of Information Act and Regulations and updating and maintaining an information document                                              | Complied.                                      |                                    |                                                                                            |
| 17.2 | Information about the organization is provided through its website and facilitates the public to post praises/allegations about the organization through the website or through alternative channels. | Complied.                                      |                                    |                                                                                            |
| 17.3 | Submission of reports twice or once a year as per Sections 08 and 10 of the Right to Information Act                                                                                                  | Complied.                                      |                                    |                                                                                            |

| No.         | Relevant Requirement                                                                                                                                                                                                                                             | Compliance Status<br>(Complied / non Complied)                                            | The short comment, if non Complied | Precise decision-making measures that are proposed to prevent noncompliances in the future |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------|
| <b>18</b>   | <b>Implementation of the Citizens' Charter</b>                                                                                                                                                                                                                   |                                                                                           |                                    |                                                                                            |
| <b>18.1</b> | Formulation and implementation of a Citizen / Client Charter as per the Ministry of Public Administration and Management Circulars No. 05/2008 and 05/2018 (1)                                                                                                   | Complied.                                                                                 |                                    |                                                                                            |
| <b>18.2</b> | As per paragraph 2.3 of the said circular, the institutions have prepared a system to monitor and evaluate the activities of the Citizen / Client Charter and its implementation.                                                                                | Complied.                                                                                 |                                    |                                                                                            |
| <b>19</b>   | <b>Compilation of Human Resource Plan</b>                                                                                                                                                                                                                        |                                                                                           |                                    |                                                                                            |
| <b>19.1</b> | Preparation of a human resource plan based on the form of Annexure 02 of Public Administration Circular No. 02/2018 dated 24.01.2018                                                                                                                             | Complied.                                                                                 |                                    |                                                                                            |
| <b>19.2</b> | A minimum of 12 hours of training per year for each member of the staff should be ensured in the above HR Plan.                                                                                                                                                  | Complied.                                                                                 |                                    |                                                                                            |
| <b>19.3</b> | Have signed annual performance agreements for the entire staff based on the format given in Annexure 01 of the above Circular                                                                                                                                    | Irrelevant, as per the Public Administration Circular (1) No. 02/2018 dated 30. 11. 2023. |                                    |                                                                                            |
| <b>19.4</b> | Appointment of a Senior Officer with responsibilities for the preparation of Human Resource Development Plan, Development of Capacity Development Programs, Implementation of Skills Development Programs in accordance with paragraph 6.5 of the above Circular | Complied.                                                                                 |                                    |                                                                                            |
| <b>20</b>   | <b>Respond to audit paragraphs</b>                                                                                                                                                                                                                               |                                                                                           |                                    |                                                                                            |
| <b>20.1</b> | Have corrected the deficiencies pointed out in the audit paragraphs issued by the Auditor General for the previous years                                                                                                                                         | Complied.                                                                                 |                                    |                                                                                            |

## Conclusion

With the gradual stabilization of the economic crisis faced in previous years, steps were taken in 2025 to remove the majority of import restrictions, in line with the government's economic reforms and trade facilitation policies. Simultaneously, driving the vision and mission of the Department forward with the objective of promoting sustainable development and global cooperation, and in compliance with digitalization-based state policies, services such as license fee payments as well as the post-import debiting process were fully implemented through the STRATLINK computer software system in the year 2025. Consequently, it was possible to upgrade the system to allow clients to handle the entire process online, from submitting applications to the issuance of licenses. This can be considered a remarkable achievement by the Department's staff, which also provided a significant opportunity for clients to experience a highly efficient service.

Guided by a clear vision and adhering to a proper mission, the staff of the Department worked with mutual cooperation to actively support the state machinery while promoting digital transformation and transparency, thereby providing an efficient, swift, and qualitative service to the public.

Furthermore, training programs, workshops, and awareness sessions were organized in the year 2025 to enhance the staff's knowledge and skills in digital technology utilization, data management, cyber security, and modern administrative methodologies. The Welfare Association provided direct contribution and leadership in executing these programs, which further strengthened the environment required for the staff to discharge their duties with enthusiasm and dedication.





# ජාතික විගණන කාර්යාලය

## தேசிய கணக்காய்வு அலுவலகம்

### NATIONAL AUDIT OFFICE



මගේ අංකය  
எனது இல.  
My No.

පියුපාර්/බී/අයිටීසීඩී/2/25/එල්

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

2026 මැයි 29 දින

ආනයන හා අපනයන පාලන ජනරාල්  
ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුව

ශීර්ෂය 296 - ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුවේ 2025 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 296 - ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුවේ 2025 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන් වලින් සමන්විත 2025 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 (සංශෝධිත පරිදි) 11(1) වගන්තිය ප්‍රකාරව ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(2) වගන්තිය ප්‍රකාරව ගණන්දීමේ නිලධාරී වෙත වාර්ෂික විස්තරාත්මක කළමනාකරණ විගණන වාර්තාව යථා කාලයේදී නිකුත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණුවලින් වන බලපෑම හැර ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුවේ 2025 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.



## 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. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

## 1.3 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 දෙසැම්බර් 17 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 අනුව ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුවේ, මහා භාණ්ඩාගාරයේ සහ පාර්ලිමේන්තුවේ අවශ්‍යතාවය සඳහා සකස් කර ඇත. එම නිසා, මෙම මූල්‍ය ප්‍රකාශන වෙනත් අරමුණු සඳහා සුදුසු නොවිය හැක. මගේ වාර්තාව ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුවේ, 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 දෙසැම්බර් 17 දිනැති රාජ්‍ය ගිණුම් මාර්ගෝපදේශ අංක 02/2025 ට 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 ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මකභාවය මෙම මුල්‍ය 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 ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සහ ඊට අදාළ විගණන සාක්ෂි ලබා ගැනීමට අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම් හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වේතනාන්විත මහභරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මත භරීමෙන් 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 අගයන ලදී.
- 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 නොවන ලැබීම් හා පුනරාවර්තන වියදම්

සමාලෝචිත වර්ෂයේදී ශ්‍රී ලංකා දුම්රිය දෙපාර්තමේන්තුව හා රජයේ මුද්‍රණ දෙපාර්තමේන්තුව විසින් ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුව වෙනුවෙන් දරන ලද එකතු වටිනාකම රු.647,701ක වියදම මුදල් ප්‍රවාහ ප්‍රකාශයේ මෙහෙයුම් ක්‍රියාකාරකම්වලින් ජනිත වූ මුදල් ප්‍රවාහයන් යටතේ ආදායම් නොවන ලැබීම් ලෙස හා මෙහෙයුම් ක්‍රියාකාරකම් යටතේ පුද්ගල පඩිනඩි හා මෙහෙයුම් වියදම් සඳහා දෙපාර්තමේන්තුවේ අග්‍රමය මගින් දරන ලද වියදමක් ලෙස දක්වා තිබුණි.

1.6.2 මූලධන වියදම්

විද්‍යුත් බලපත්‍ර නිකුත් කිරීමේ වැඩසටහන සඳහා එක්සත් ජනපද තානාපති කාර්යාලය මගින් ක්‍රියාත්මක කරන EXBS (Export Control and Border Security) වැඩසටහන යටතේ ප්‍රදානයක් ලෙස ලබා දී තිබූ එකතු වටිනාකම රු.102,951,541ක මෘදුකාංග හා පරිගණකවල වටිනාකම මුදල් ප්‍රවාහ ප්‍රකාශයේ මූල්‍ය ක්‍රියාකාරකම්වලින් ජනිත වූ මුදල් ප්‍රවාහය යටතේ ප්‍රදානයන් ලැබීම් ලෙසද, ආයෝජන ක්‍රියාකාරකම්වලින් ජනිත වූ මුදල් ප්‍රවාහයන් යටතේ ආයෝජන අත්පත්කර ගැනීමේ වියදමක් ලෙසද දක්වා තිබුණි.

1.6.3 මූල්‍ය නොවන වත්කම්

සමාලෝචිත වර්ෂය තුළ ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුව විසින් රාජ්‍ය ආයතන 09කට ප්‍රදානයන් ලෙස ලබා දී තිබූ පිරිවැය රු.13,313,500ක් වූ පරිගණක 47ක වටිනාකම හා සමාලෝචිත වර්ෂය තුළ ස්ථානමාරු වී ගිය සේවකයන් දෙදෙනෙකු විසින් දෙපාර්තමේන්තුවේ විධිමත් අවසරයක් මත රැගෙන ගොස් තිබූ පිරිවැය රු.484,000ක් වූ ලැප්ටොප් පරිගණක දෙකෙහි වටිනාකම ස්ථාවර වත්කම් ලේඛනයෙන් ඉවත් කිරීමට කටයුතු කර නොතිබීම නිසා සමාලෝචිත වර්ෂය සඳහා ඉදිරිපත්කර තිබූ මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශයේ දේපළ, පිරිසිදු හා උපකරණ සහ දේපළ, පිරිසිදු හා උපකරණ සංචිත වටිනාකම රු.13,797,500කින් වැඩියෙන් 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,

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

### 3. මූල්‍ය සමාලෝචන

#### 3.1 ආදායම් කළමනාකරණය

ආදායම් සංකේත අංක 1001-03-00- බලපත්‍ර ආදායම් සඳහා මූලික ඇස්තමේන්තුව රු.3,800,000,000ක් වූ අතර පසුව එය රු.3,315,000,000ක් දක්වා සියයට 13කින් පමණ අඩුකර තිබුණි. එහෙත් සමාලෝචිත වර්ෂයේදී රු.4,154,003,841ක බලපත්‍ර ආදායමක් උපයා තිබීම හේතුවෙන් නිවැරදි පුරෝකථනයකට අනුකූලව ආදායම් ඇස්තමේන්තු සකස් කර නොමැති බව නිරීක්ෂණය විය.

#### 3.2 වියදම් කළමනාකරණය

##### 3.2.1 පුනරාවර්තන වියදම්

පහත සඳහන් නිරීක්ෂණයන් සිදුකරනු ලැබේ.

- (අ) සමාලෝචිත වර්ෂයේදී පුනරාවර්තන වැය විෂයයන් 19ක ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 06 සිට සියයට 94ක් දක්වා වූ පරාසයක ජරතිපාදන ඉතිරි වී තිබුණි.
- (ආ) ඉකුත් වර්ෂයේදී මෙන්ම සමාලෝචිත වර්ෂයේදී මූලික ඇස්තමේන්තුවෙන් සියයට 50ක් හා සියයට 40ක් මු.රෙ. 66/69 යටතේ වෙන් වැය විෂයයන්ට ප්‍රතිපාදන මාරු කිරීමෙන් පසුව ද ද්‍රව්‍ය හා කාර්යාලීය අවශ්‍යතා (1201) හා විදේශ ගමන් වියදම් (1102) සඳහා වෙන් කරන ලද පිළිවෙලින් රු.4,000,000ක හා රු.1,500,000ක ප්‍රතිපාදනයෙන් සියයට 31ක් සියයට 71ක් ඉතිරි වී තිබුණි. තවද, 2025 වසර සඳහා අයවැය කැඳවීම මැයෙන් භාණ්ඩාගාර ලේකම්වරයා නිකුත් කර තිබූ අංක 02/2024 හා 2024 අගෝස්තු 12 දිනැති ජාතික අයවැය චක්‍රලේඛයේ 3(II)(ආ) ඡේදය මගින් විදේශ පුහුණු වීම් සඳහා ප්‍රතිපාදන ඇතුළත් නොකරන ලෙස දැනුම්දී තිබියදීත් ඒ පිළිබඳව අවධානය යොමු නොකර විදේශ ගමන් වියදම් ඇස්තමේන්තු සකස් කිරීමට කටයුතු කර තිබුණි.
- (ඇ) වැය විෂය 1402 - තැපැල් හා සන්නිවේදන අවශ්‍යතා සඳහා වෙන් කරන ලද රු.13,040,000 ක ප්‍රතිපාදන වලින් මු.රෙ. 66/69 මාරු කිරීම් යටතේ රු.5,000,000 ක ප්‍රතිපාදන මාරු කිරීමෙන් පසුවද සියයට 49 ක් ඉතිරි වී තිබුණු අතර ඒ සඳහා හේතු වශයෙන් අපේක්ෂා කළ ප්‍රමාණයට ගැසට් පත්‍ර මුද්‍රණය නොවීම දක්වා තිබුණි. කෙසේ වුවත්, 2025 වර්ෂයේදී නිකුත් කිරීමට සැලසුම්කර තිබූ ගැසට් පත්‍ර, ඒවායේ වැදගත්කම හා ඒවා නිකුත් නොකිරීමට හේතු වූ කරුණු විගණනයේදී අනාවරණය කර ගත නොහැකි විය.

##### 3.2.2 මූලධන වියදම්

සමාලෝචිත වර්ෂය සඳහා වූ මූලධන වැය විෂයයන් 02 ක ශුද්ධ ප්‍රතිපාදනයෙන් සියයට 29 සිට සියයට 49 ක් දක්වා වූ පරාසයක ප්‍රතිපාදන ඉතිරි වී තිබුණි.

### 3.3 අත්තිකාරම් ගිණුම්

සේවය හැර ගිය නිලධාරියකුගෙන් අයවිය යුතු වර්ෂ 1 සිට 3 දක්වා පැරණි රු.168,977ක ණය ශේෂය ද, වැඩ තහනම්කළ නිලධාරීන්ගෙන් අය විය යුතු වර්ෂ 5ට වඩා පැරණි රු.335,753ක ණය ශේෂය ද හා වර්ෂ 1 සිට 3 දක්වා පැරණි රු.238,000ක ණය ශේෂය ද ලෙස එකතු වටිනාකම රු.742,730ක හිඟ ණය ශේෂයන් ආයතන සංග්‍රහයේ XXIV පරිච්ඡේදයේ 4.5 හා 4.6 වගන්ති ප්‍රකාරව කඩිනමින් අයකර ගැනීමට කටයුතුකර නොතිබුණි.

### 3.4 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

| නීති, රීති හා රෙගුලාසි<br>වලට යොමුව                                                                                                          | අනුකූල නොවීම                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (අ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික<br>සමාජවාදී ජනරජයේ<br>මුදල් රෙගුලාසි සංග්‍රහය                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| (i) මු.රෙ 371 සහ 2020<br>අගෝස්තු 28 දිනැති රාජ්‍ය<br>මුදල් චක්‍රලේඛ අංක<br>01/2020                                                           | තත්කාර්යය අතුරු අග්‍රිමය අදාළ විශේෂිත කාර්යයට ආසන්නතම දිනයකදී නිලධාරියා වෙත ලබාදිය යුතු අතර නිලධාරියා විසින් එම කාර්යය නිමකළ විගසම අග්‍රිමය පියවිය යුතු වුවද, සමාලෝචිත වර්ෂයේ අවස්ථාවන් 05ක දී ලබා ගෙන තිබූ රු.11,400 සිට රු.25,400 දක්වා පරාසයක වූ අත්තිකාරම් මුදල් පියවීම සඳහා දින 11 සිට දින 27ක කාලපරාසයක් ගතවී තිබුණි.                                                                                                                 |
| (ii) මු.රෙ 880                                                                                                                               | රජයේ නිලධාරීන්ගේ ඇප ආඥා පනතට අනුකූලව ඇප තැබිය යුතු නිලධාරීන් 03 දෙනෙකු විසින් 2025 දෙසැම්බර් 31 වන විටත් නියමිත පරිදි ඇප තැබීමට කටයුතු කර නොතිබුණි.                                                                                                                                                                                                                                                                                         |
| (iii) මු.රෙ.1645(අ)                                                                                                                          | සෑම වාහනයක් සඳහාම පොදු ආකෘති 267 ප්‍රකාරව ලොග් පොතක් යාවත්කාලීනව පවත්වා ගත යුතු වුවත් එසේ කටයුතු කර නොතිබුණි.                                                                                                                                                                                                                                                                                                                               |
| (ආ) රජයේ වාහන නඩත්තු<br>කිරීම මැයෙන් නිකුත්<br>ඇති අංක 30/2016 හා<br>2016 දෙසැම්බර් 29<br>දිනැති රාජ්‍ය පරිපාලන<br>චක්‍රලේඛයේ 3.1<br>වගන්තිය | චක්‍රලේඛය ප්‍රකාරව වාහනවල ඉන්ධන පරිභෝජනය පිළිබඳව සෑම ඉන්ධන පරීක්ෂාවට පසු මාස 12ක කාලසීමාවකින් පසුව හෝ කිලෝමීටර් 25,000ක දුර ප්‍රමාණය ධාවනය කිරීමෙන් පසුව හෝ එන්ජිමට සම්බන්ධ ප්‍රධාන අභ්‍යන්තර කොටස්වලට පසුව හෝ යන කාරණා අතරින් මුලින්ම යෙදෙන අවස්ථාවට පසුව නැවත ඉන්ධන පරීක්ෂාවක් කළ යුතු බව දක්වා තිබුණද, ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුව සතු වාහන 4ක් සම්බන්ධයෙන් කිසිදු අවස්ථාවක ඉන්ධන පරිභෝජනය සම්බන්ධයෙන් පරීක්ෂාවක් සිදුකර නොතිබුණි. |

#### 4. මෙහෙයුම් සමාලෝචනය

##### 4.1 කාර්යසාධනය

##### 4.1.1 දැක්ම හා මෙහෙවර

1969 ජනවාරි 16 දිනැති අංක 01 දරන ආනයන හා අපනයන (පාලන) පනතින් පිහිටුවන ලද දෙපාර්තමේන්තුවේ අරමුණ, දැක්ම හා මෙහෙවර අනුව ශ්‍රී ලංකාවේ ආර්ථිකයට අහිතකර ලෙස බලපාන ආනයනයන් හා අපනයනයන් පාලනය කිරීමට අවශ්‍ය කටයුතු සිදු කළ යුතු වුවත් එක් එක් විෂයයන්ට අදාළව රජයේ ආයතන විසින් නිකුත් කරනු ලබන නිර්දේශ මත පදනම්ව පමණක් ආනයන බලපත්‍ර නිකුත් කිරීමට කටයුතු කර තිබුණි. තවද, දෙපාර්තමේන්තුව පිහිටුවීමේ මූලික අරමුණු ඉටුවන ආකාරයට කටයුතු කිරීම සඳහා පිළිගත් විද්‍යාත්මක ක්‍රමවේදයක් හෝ ක්‍රියාපටිපාටියක් සකස් කර නොතිබුණු අතර බලපත්‍ර ගාස්තු අයකිරීම ප්‍රධාන කාර්යය ලෙස සලකා කටයුතු කරමින් රටෙහි සමස්ත පාරිභෝජනයෙහි පුරෝකථනයන් සිදු කර ප්‍රමාණ පාලනයක් (Quantity Control) නොකරන බව නිරීක්ෂණය විය.

##### 4.1.2 කාර්යභාරයන් ඉටු නොකිරීම

අපනයන පාලනයට අදාළ රෙගුලාසි ඇතුළත් ගැසට් නිවේදන ප්‍රකාශයට පත් කිරීම සහ එකී රෙගුලාසි වලට යටත්ව මෙරට ආර්ථිකයේ යහපත උදෙසා බලපත්‍ර නිකුත් කිරීම ද, දෙපාර්තමේන්තුවේ වගකීම් සහ කාර්යභාරයන් වශයෙන්, 2025 වර්ෂය සඳහා කෙටුම්පත් කළ කාර්යසාධන වාර්තාවේ දක්වා තිබුණද, දෙපාර්තමේන්තුව ආනයන පාලනයට අදාළ කාර්යයන්හි පමණක් නිරතවී තිබුණු අතර අපනයනයන්ට අදාළ කිසිදු රෙගුලාසියක් නිකුත් කළ බවට විගණනයට නිරීක්ෂණය නොවුණි.

#### 4.2 කළමනාකරණ දුර්වලතා

- (අ) ශ්‍රී ලංකාවට ආනයනය කරනු ලබන භාණ්ඩ සඳහා විදේශ සැපයුම්කරුවන්ට මුදල් ප්‍රේෂණය කිරීමේදී භාවිත කළ හැකි ගෙවීම් ක්‍රම, ඊට අදාළ නියමයන් හා කොන්දේසිවලට අදාළ විධි විධාන ප්‍රකාශයට පත් කරමින් 1969 අංක 01 දරන ආනයන හා අපනයන (පාලන) පනතේ 20 වන වගන්තිය ප්‍රකාරව ජනාධිපතිවරයා විසින් නිකුත් කර තිබූ අංක 1739/3 හා 2012 ජනවාරි 02 දිනැති අති විශේෂ ගැසට් පත්‍රයේ විධිවිධාන ප්‍රකාරව පෙර ගෙවීම් (Cash in Advance) ක්‍රමය භාවිත කර මුදල් ප්‍රේෂණය කර දින 180 ක් ඉක්මවීමට පෙර අදාළ භාණ්ඩ ශ්‍රී ලංකාවට ආනයනය කළ යුතු වුවද, නියැදි විගණන පරීක්ෂාවේදී 2023 ජනවාරි මස අවස්ථා 82කදී ආනයනකරුවන් 59 ක් එ.ජ.ඩො.40,000-50,000 අතර වටිනාකමින් යුත් එකතු වටිනාකම එ.ජ.ඩො.3,679,985ක් එනම් රු.මිලියන 1,333.70කට (එ.ජ.ඩො 01= රු 362.42) ආසන්න මුදලක් ද, තවත් ආනයනකරුවන් 10 දෙනෙකු විසින් 2023 ජුනි සිට 2025 පෙබරවාරි දක්වා

කාලය තුළ අවස්ථා 191 දී එකතු වටිනාකම එ.ජ.ඩො.8,958,890ක එනම් රු. මිලියන 2,718 කට ආසන්න මුදලක් විවිධ රටවල්වලින් භාණ්ඩ ආනයනය කිරීමට යෝජිත බව සඳහන් නාමමාත්‍ර ඉන්වොයිසි අමුණා විවිධ රටවල අපනයනකරුවන් වෙත ප්‍රේෂණය කර තිබූ නමුත් එකී ප්‍රේෂණයන්ට අදාළ කිසිදු භාණ්ඩයක් 2025 ජූලි 07 දින වන විටත් ආනයනයකර නොතිබුණු බව රේගු පරිගණක පද්ධතිය පරීක්ෂා කිරීමේ දී නිරීක්ෂණය විය.

මේ සම්බන්ධයෙන් පහත නිරීක්ෂණයන් සිදු කෙරේ,

- (i) ගැසට් නිවේදනයේ 6(1)(ආ) ඡේදය අනුව විදේශ ප්‍රේෂණවල වටිනාකම එ.ජ.ඩො. 50,000 ඉක්මවන අවස්ථාවලදී එකී වටිනාකමට සරිලන බැංකු ඇපකරයක්/සම්පස්ථ ණයවර ලිපියක් ඉදිරිපත් කිරීමට හෝ අදාළ නියමයන් සම්පූර්ණ කිරීම මගින් ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුවේ අනුමැතිය ලබා ගත යුතු වේ. එහෙත්, ආනයනකරුවන් අට දෙනෙකු විසින් තම ප්‍රේෂණවල වටිනාකම එ.ජ.ඩො. 50,000ක අගය ඉක්මවීම වලක්වා ගැනීම පිණිස එකම දිනයක දී එකම අපනයනකරුවෙකු වෙත එ.ජ.ඩො. 50,000කට අඩු ප්‍රේෂණ අවස්ථා කිහිපයක් භාවිතා කරමින් එ.ජ.ඩො.82,066 සිට එ.ජ.ඩො.172,800 දක්වා මුදලක් ප්‍රේෂණය කර තිබූ නමුත් උක්ත ගැසට් නිවේදනයට අනුකූල ලෙස එවැනි මුදල් ප්‍රේෂණයන් ආනයන අපනයන පාලන දෙපාර්තමේන්තුවේ අධීක්ෂණයට ලක් වී නොතිබුණි. තවද, ගැසට් නිවේදනයේ 18 වගන්තිය යටතේ විනිමය පාලක සහ ආනයන හා අපනයන පාලක විසින් රේගු අධ්‍යක්ෂ ජනරාල්වරයා සහ වාණිජ බැංකුවලින් විමසා, ගැසට් පත්‍රයේ 3 සිට 17 දක්වා වන නියෝග ප්‍රකාරව කරනු ලබන ගෙවීම් අධීක්ෂණය කිරීම සඳහා වූ කාර්යපටිපාටීන් අනුගමනය කර, ගෙවීම් කිරීම අනුව නියමිත කාලය තුළ භාණ්ඩ ආනයනය කර නොමැති අවස්ථා සම්බන්ධයෙන් නීතියේ නියමකර ඇති පියවර ගනු ලැබිය යුතු බව දක්වා තිබුණි.
- (ii) ගැසට් නිවේදනයේ 6(1)(ආ) ඡේදය අනුව විදේශ ප්‍රේෂණවල වටිනාකම එ.ජ.ඩො. 50,000 ඉක්මවන අවස්ථා පමණක් ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුවේ අනුමැතිය ලබා ගැනීමේ නියාමනයට යටත් කර ඇති අතර එ.ජ.ඩො. 50,000 ට අඩු ප්‍රේෂණයන් සිදු කිරීමේදී අයදුම්පත්‍රය හා ප්‍රේෂණයේ වටිනාකමට සමාන නාමමාත්‍ර ඉන්වොයිසියක් බැංකු වෙත ඉදිරිපත්කර ප්‍රේෂණයන් සිදු කළ හැකි බව නිරීක්ෂණය විය.එහෙත්, එලෙස සිදු කරන ප්‍රේෂණයන් සඳහා භාණ්ඩ ආනයනය කෙරෙන බව හා උක්ත ප්‍රතිපාදනය අවභාවිතා කර නීති විරෝධී ප්‍රේෂණයන් සිදු නොවන බව තහවුරු කිරීමට ගැසට් නිවේදනයේ ඇතුළත් පාලන ක්‍රමවේදයන්හි ක්‍රියාකාරීත්වය පිළිබඳව ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුව ඇගයීමක් සිදුකර නොතිබුණි.

(ඇ) රාජ්‍ය ආයතනවල තොරතුරු හා සයිබර් ආරක්ෂණ ප්‍රතිපත්ති ක්‍රියාත්මක කිරීම මැයෙන් තාක්ෂණ අමාත්‍යාංශයේ ලේකම්වරයා නිකුත් කර තිබූ අංක MOT/2023/01 හා 2023 මැයි 02 දිනැති වික්‍රලේඛය ප්‍රකාරව සියලුම රජයේ ආයතන, තොරතුරු හා සයිබර් ආරක්ෂණ ප්‍රතිපත්තියක් සකස් කර ක්‍රියාත්මක කළ යුතු බව දක්වා තිබුණද, ආනයන හා අපනයන

පාලන දෙපාර්තමේන්තුව එකී වක්‍රලේඛය ප්‍රකාරව තොරතුරු හා සයිබර් ආරක්ෂණ ප්‍රතිපත්තියක් සමාලෝචිත වර්ෂය අවසන් වන විටත් සකස් කර නොතිබුණි. තවද, ශ්‍රී ලංකා සර්ව ආයතනය විසින් හඳුන්වා දී ඇති තොරතුරු හා සයිබර් ආරක්ෂණ ප්‍රතිපත්තියට අනුකූලව ආනයන හා අපනයන පාලන දෙපාර්තමේන්තුව විසින් අවදානම් කළමනාකරණ කමිටුවක් පත් කිරීම, ආපදා ප්‍රතිසාධන සැලැස්මක් සකස් කිරීම, දත්ත පද්ධතිවල ආරක්ෂාව සඳහා මුරපද ආරක්ෂණ ප්‍රතිපත්තියක් සකස් කිරීම යනාදී කාර්යයන් කිසිවක් ඉටුකොට නොතිබුණි.

## 5 මානව සම්පත් කළමනාකරණය

### 5.1 අනුමත කාර්ය මණ්ඩලය හා තත්‍ය කාර්ය මණ්ඩලය

2025 දෙසැම්බර් 31 දිනට අනුමත, තත්‍ය සහ පුරප්පාඩු කාර්යය මණ්ඩලය පිළිබඳ විස්තර පහත දැක්වේ.

| <u>සේවක වර්ගය</u> | <u>අනුමත සංඛ්‍යාව</u> | <u>තත්‍ය සංඛ්‍යාව</u> | <u>පුරප්පාඩු සංඛ්‍යාව</u> |
|-------------------|-----------------------|-----------------------|---------------------------|
| ජ්‍යෙෂ්ඨ මට්ටම    | 14                    | 12                    | 2                         |
| තෘතීයික මට්ටම     | 4                     | 3                     | 1                         |
| ද්විතීයික මට්ටම   | 84                    | 74                    | 10                        |
| ප්‍රාථමික මට්ටම   | 20                    | 15                    | 5                         |
| එකතුව             | <u>122</u>            | <u>104</u>            | <u>18</u>                 |

2025 ජනවාරි 01 දින සිට මාර්ගගත ක්‍රමවේදය යටතේ ආනයන බලපත්‍ර නිකුත් කිරීම සඳහා පරිගණක වැඩසටහනක් හඳුන්වා දී ක්‍රියාත්මක කර තිබුණද, ඒ අනුව සත්‍ය සේවක අවශ්‍යතාවය පිළිබඳ නැවත සමාලෝචනයක් සිදුකර කාර්යය මණ්ඩල සංශෝධනයක් කිරීමට සමාලෝචිත වර්ෂය අවසානය වන විටත් කටයුතු කර නොතිබුණි.



එස්. රත්නවීර

නියෝජ්‍ය විගණකාධිපති

විගණකාධිපති වෙනුවට.