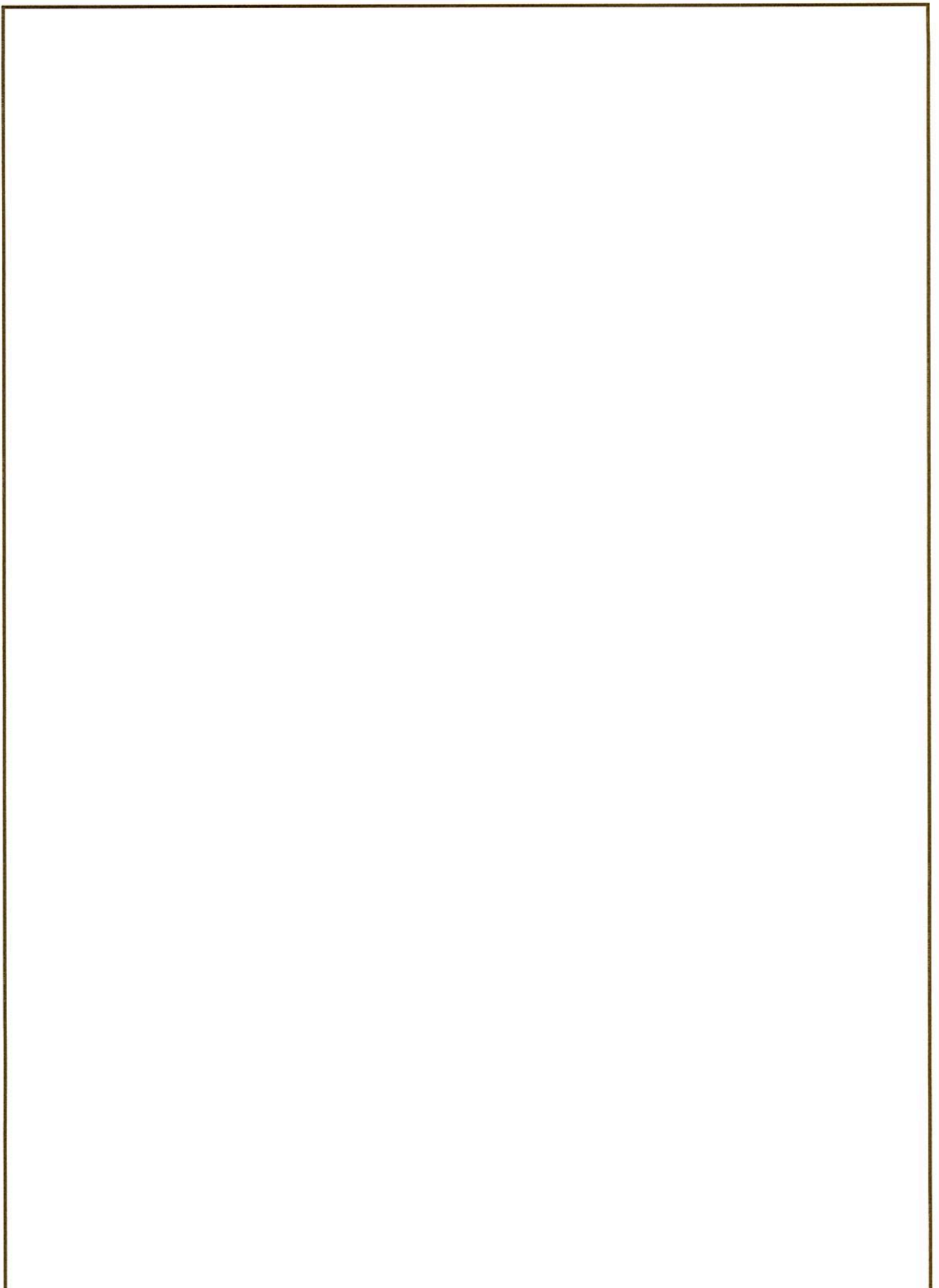




# **PERFORMANCE REPORT – 2022**

Expenditure Head No: 238

**Department of Fiscal Policy  
Ministry of Finance, Economic Stabilization & National Policies  
The Secretariat, Colombo 01**



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## **Institutional Profile/ Executive Summary**

### **Introduction**

The main responsibility of the Department of Fiscal Policy is the formulation and implementation of fiscal policy within the broad developmental framework of the Government in consultation with relevant institutions, line ministries and the private sector to achieve desired economic and social outcomes for the country.

The Department is mainly responsible for the taxation policy of the country as well as analyzing the revenue, expenditure and financing activities, and the domestic and global macroeconomic developments in order to facilitate appropriate adjustments in the country's fiscal policy to achieve desired outcomes.

### **Vision and Mission**

#### Vision

"To Ensure and Establish of a Sustainable Fiscal Policy Framework"

#### Mission

"Formulation and Implementation of Fiscal Policies within the Broad Development Framework of the Government"

### **Objectives and Functions**

- Formulation and implementation of Fiscal Policy and Medium-Term Fiscal Strategy by coordinating public, private and international agencies.
- Formulation of Tax Policy and related statutes other than the Customs Duty and the Special Commodity Levy.
- Management and review of Fiscal Outturn and Fiscal Performance including Government Revenue and receipts.
- Maintenance of proper coordination with all departments engaged in revenue collection and implementation of national budget and finance.
- Conduct works related to the amendments of legislation in relation to revenue as per the policy decisions taken by the Government from time to time.
- Implementation of requirements under the Fiscal Management (Responsibilities) Act, No.3 of 2003 including Reporting.
- Undertake analysis/research on various fiscal and macroeconomic matters, implementation of budget proposals, amendment of Acts and prepare gazettes with the assistance of the macro unit.







## **2.0 Progress, Challenges and Goals**

### **2.1 Government Revenue Performance**

The total Government revenue including grants increased significantly by 37.5 percent to Rs. 2,012.6 billion in 2022 from 1,463.8 billion in 2021. A notable improvement was recorded in the direct to indirect tax ratio to 30:70 in 2022 from 23:77 in 2021. The tax revenue increased notably by 34.9 percent to Rs. 1,751.1 billion in 2022 from Rs. 1,298 billion in 2021 due to significant increases in revenue collection from VAT and CIT and revenue yields from Surcharge Tax and Social Security Contribution Levy. Non-tax revenue increased by 43.4 percent to Rs. 228.0 billion in 2022 from Rs. 159.0 billion in 2021 reflecting the increase in revenue from sales and charges stemming from the raising of government fees and charges in 2022 together with the rationalization of license fees.

Revenue from domestic consumption-based taxes increased by 40.8 percent to Rs. 590.3 billion in 2022 from Rs. 419.3 billion in 2021 mainly due to the increase in revenue from domestic VAT by 57.2 percent and Excise Duty on liquor by 19.2 percent. Revenue mobilized on import-based taxes grew by 8.6 percent to Rs. 593.0 billion in 2022 from Rs. 546.1 billion in 2021 due to increases in revenue collected from import-VAT and PAL. Revenue collected from taxes on external trade declined by 2.5 percent to Rs. 341.1 billion in 2022 from Rs. 349.8 billion in 2021 due to the continuation of restrictions imposed on imports such as motor vehicles and other luxury items in the import basket. Revenue generated from SCL and Import duties declined by 28.0 percent to Rs 40.2 billion and 22.3 percent to Rs 50.0 billion, respectively in 2022.

**Table 1: Summary of Government Revenue**

Item	2019	2020	2021	2022 <sup>(a)</sup>
<b>Total Revenue and Grants</b>	<b>1,898,808</b>	<b>1,373,308</b>	<b>1,463,810</b>	<b>2,012,589</b>
<b>Total Revenue</b>	<b>1,890,899</b>	<b>1,367,960</b>	<b>1,457,071</b>	<b>1,979,184</b>
Tax Revenue	1,734,925	1,216,542	1,298,019	1,751,132
Income Tax	427,700	268,249	302,115	534,021
Taxes on Goods and Services	975,557	586,650	646,068	875,995
Taxes on External Trade	331,668	361,643	349,836	341,116
Non-Tax Revenue	155,974	151,417	159,052	228,052
<b>Grants</b>	<b>7,909</b>	<b>5,348</b>	<b>6,740</b>	<b>33,405</b>
<b>As a % of GDP</b>				
<b>Revenue and Grants</b>	<b>11.9</b>	<b>8.8</b>	<b>8.3</b>	<b>8.3</b>
<b>Total Revenue</b>	<b>11.9</b>	<b>8.7</b>	<b>8.3</b>	<b>8.2</b>
Tax Revenue	10.9	7.8	7.4	7.3
Non-Tax Revenue	1.0	1.0	0.9	0.9
<b>Grants</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>

Source: Department of Fiscal Policy

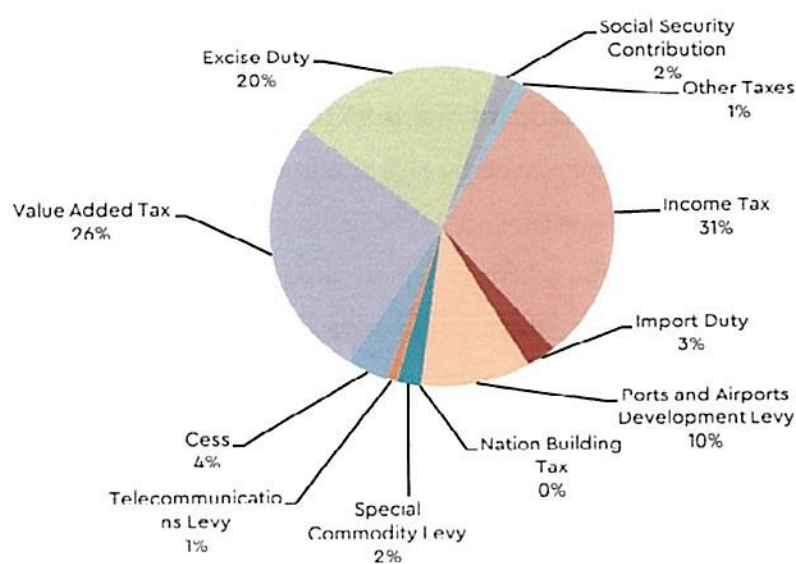
(a) Provisional

### 2.1.1 Tax Revenue

In nominal terms, tax revenue increased to Rs. 1,751.1 billion in 2022 from Rs. 1,298.0 billion in 2021. The tax revenue to GDP ratio declined by 0.1 percentage points to 7.3 percent in 2022 from 7.4 percent in 2021. The share of tax revenue to the total revenue also dropped marginally to 88.5 percent in 2022 from 89.1 percent in 2021. Revenue from Income tax increased notably by 76.8 percent to Rs. 534 billion in 2022 from Rs. 302.1 billion in 2021 reflecting the impact of collecting higher revenue from one-off surcharge tax and Corporate and Non-Corporate taxes. Revenue from taxes on goods and services increased by 35.6 percent to Rs. 876 billion in 2022 from Rs. 646 billion in 2021 owing to the increase of revenue from Value Added Tax by 50.2

percent to Rs. 463.0 billion and Excise taxes by 11.6 percent to Rs. 342.5 billion. However, revenue collected from taxes on external trade declined by 2.5 percent to Rs. 341.1 billion in 2022 from Rs. 349.8 billion in 2021 owing to the substantial decline in revenue from Special Commodity Levy by 28.0 percent to Rs. 40.2 billion and the Customs Import Duty (CID) by 22.3 percent to Rs. 50.0 billion in 2022.

**Figure 1: Composition of Tax Revenue**



Source: Department of Fiscal Policy

## Income Taxes

Total revenue from income taxes increased notably by 76.8 percent to Rs. 534.0 billion in 2022 from Rs. 302.1 billion in 2021 with an increase in revenue from corporate and non-corporate taxes, Surcharge Tax, Tax on interest and capital gain tax. Income tax revenue as a percentage of GDP increased to 2.2 percent in 2022 from 1.7 percent in 2021. Revenue from income tax as a percentage of tax revenue increased to 30.5 percent in 2022 from 23.3 percent in 2021. The realization of income tax revenue was 95.7 percent of the estimates for 2022. Revenue from Corporate and non-corporate taxes increased by 31.4 percent to Rs. 358.5 billion in 2022 from Rs. 272.8 billion in 2021. Corporate tax revenue increased by 83.8 percent to Rs. 464.4 billion due to the collection of additional revenue of Rs. 120.7 billion from the imposition of Surcharge Tax. Revenue generated from the Pay-As-You-Earn/APIIT increased significantly by 66.4 percent to Rs. 25.5 billion in 2022 from Rs. 15.4 billion in 2021 due to salary increments in the private

sector. Revenue from the tax on interest increased sharply by 59.9 percent to Rs. 19.8 billion in 2022 from 12.4 billion in 2021 while the revenue from capital gains tax increased to Rs. 5.3 billion in 2022 from Rs. 0.7 billion in 2021. Meanwhile, revenue collected from the Tax on Voluntary Disclosure (TVD) was Rs. 4.0 billion in 2022 which was imposed on the value of the investment on both domestic and foreign undisclosed funds and the property at the rate of 1.0 percent effective from September 15, 2021 up to March 31, 2022.

### Value Added Tax (VAT)

In nominal terms, revenue from VAT increased significantly by 50.2 percent to Rs. 463 billion in 2022 from Rs. 308 billion in 2021 due to the increase in rate on financial services to 18 percent from 15 percent and the standard rate to 15 percent from 8 percent. In 2022, revenue from VAT on domestic activities increased by 57.2 percent to Rs. 291.6 billion while VAT revenue from imports increased by 39.7 percent to Rs. 171 billion. However, the realization of revenue was low at 86.9 percent of the estimate which is attributable to lower-than-anticipated revenue from import-VAT resulting from a decrease in imports caused by a shortage of foreign currency and the continuation of much of import restrictions. VAT revenue as a percentage of total tax revenue increased to 26.4 percent in 2022 from 23.7 percent in 2021 while VAT revenue as a percentage of GDP increased slightly to 1.9 percent in 2022 from 1.8 percent in 2021.

**Table 2: Value Added Tax Revenue**

Item	2017	2018	2019	2020	2021	Rs. Million
						2022 <sup>(a)</sup>
Domestic	276,065	283,327	275,089	150,823	185,918	292,293
Imports	168,394	179,163	169,914	85,727	122,766	171,478
<b>Gross Revenue</b>	<b>444,459</b>	<b>462,490</b>	<b>445,003</b>	<b>236,550</b>	<b>308,684</b>	<b>463,771</b>
Refunds	720	840	1,126	2,764	471	699
<b>Net Revenue</b>	<b>443,739</b>	<b>461,651</b>	<b>443,877</b>	<b>233,786</b>	<b>308,213</b>	<b>463,072</b>
<b>Net Revenue as a % of GDP</b>	<b>3.3</b>	<b>3.2</b>	<b>3.0</b>	<b>1.6</b>	<b>1.8</b>	<b>1.9</b>

Source: Department of Fiscal Policy  
(a) Provisional

## Excise Duty

In nominal terms, revenue from excise duties increased notably mainly due to the increase in revenue from liquor and cigarettes stemming from the revision of respective tax rates in November 2021 together with the full implementation of security features and security features management system for liquor and liquor-based products. However, revenue collection from the import of motor vehicles, petroleum products and other excisable articles declined in 2022 mainly due to import restrictions and supply side constraints among others.

The revenue collected from Excise duties as a percentage of GDP declined to 1.4 percent in 2022 from 1.7 percent in 2021, which is far below the international average of 4-5 percent of GDP, reflecting the need for further enhancement of excise revenue. In the same vein, revenue from excise duties in nominal terms increased notably by 11.6 percent to Rs. 342.5 billion in 2022 compared to Rs. 306.9 billion in 2021. Further, the contribution of excise duty revenue declined to 19.6 percent of total tax revenue in 2022, from 23.6 percent in 2021. Revenue from excise duty has been one of the main sources of government revenue over the years. The realization of the excise duty collection was 91.6 percent of the revised estimated revenue in 2022.

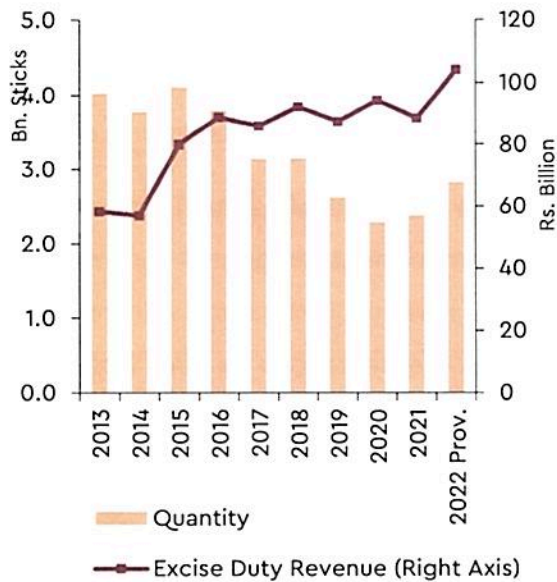
**Table 3: Excise Duty Revenue**

Item	Rs. Million						
	2017	2018	2019	2020	2021	2022 <sup>(a)</sup>	% Change 2021/2022
Liquor	113,684	113,944	115,443	120,990	138,637	165,188	19.2
Cigarettes	85,956	92,198	87,367	94,345	88,539	104,160	17.6
Motor Vehicles	189,740	204,081	130,378	48,760	18,113	14,504	(19.9)
Petroleum Products	73,983	66,318	61,740	53,111	55,339	53,074	(4.1)
Other	6,091	7,701	4,549	4,727	6,234	5,598	(10.2)
<b>Total</b>	<b>469,454</b>	<b>484,242</b>	<b>399,478</b>	<b>321,932</b>	<b>306,861</b>	<b>342,523</b>	<b>11.6</b>

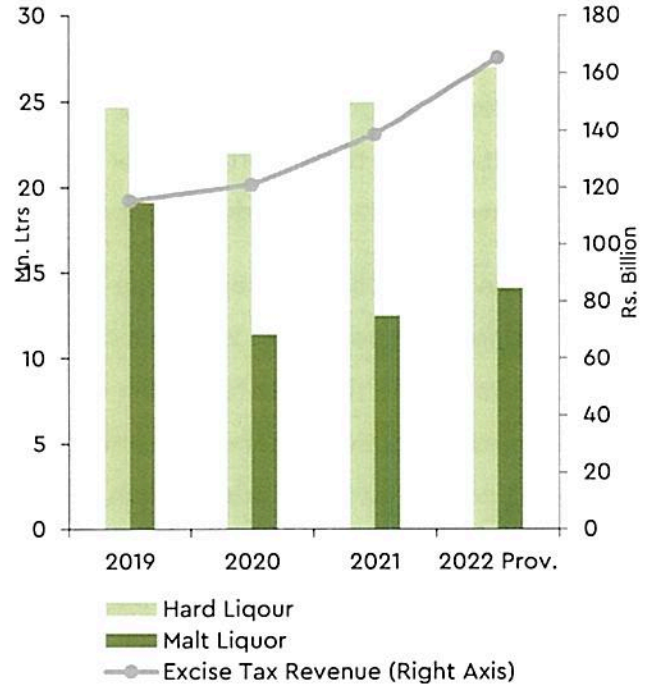
Source: Department of Fiscal Policy

(a) Provisional

**Figure 1: Cigarette Production and Excise Duty Revenue**



**Figure 2: Liquor Production and Excise Tax Revenue**



Source: Department of Fiscal Policy and Department of Excise

### Ports and Airports Development Levy (PAL)

Revenue generated from the Ports and Airports Development Levy (PAL) increased considerably by 17.2 percent to Rs. 180.6 billion in 2022, compared to Rs. 154.1 billion in 2021. This was mainly attributable to the increase in revenue generated from key import items such as Auto Diesel, Petrol (92 Octane), Urea, wheat flour and wheat grain together with the effect of the depreciation of the Sri Lankan Rupee during the year. The realization of PAL revenue was 102 percent of the revised estimate of Rs. 177 billion in 2022.

### Commodity Export Subsidy Scheme Levy (CESS)

Revenue from CESS Levy generated from both imports and exports declined by 6.9 percent to Rs. 70.3 billion in 2022 compared to Rs. 75.5 billion in 2021 due to the drop of imports stemming from the government's restrictive policy measures to curtail non-essential imports and the imposition of marginal deposit requirements on selected imports. Accordingly, revenue collected from CESS Levy on imports declined by 7.1 percent to Rs. 68.1 billion in 2022

from Rs. 73.3 billion in 2021. Lubricating oils (Base oils) used for the preparation of lubricant oils were the largest contributor to the import CESS revenue in 2022. In addition, beedi leaves, tires, woven fabrics and Portland cement were the other major revenue sources for CESS. CESS revenue on exports merely increased to Rs. 2.24 billion in 2022 from Rs. 2.22 billion in 2021. The highest export CESS revenue generated products were tea, ilmenite, coconut, granite and pale crepe rubber. The realization of CESS revenue collection was 103.4 percent of the revised estimate of Rs. 68 billion for 2022.

## **Other Taxes**

**Telecommunication Levy (TL):** Revenue generated from Telecommunication Levy increased moderately by 16.8 percent to Rs. 15.0 billion in 2022 from Rs. 12.8 billion in 2021. This was mainly due to the increase in telecommunication levy to 15 percent from 11.25 percent in June, 2022 combined with the overall increase in telecommunication services, particularly the increase in usage of internet services stemming from the continuation of remote work culture, particularly in the private sector.

**Embarkation Levy (EL):** Revenue collected from EL increased significantly by 570 percent to Rs. 22.2 billion in 2022 from Rs. 3.3 billion in 2021 benefiting from the increase in international travel with the removal of COVID-19 travel restrictions together with the positive impact on the depreciation of Sri Lankan Rupee.

**Betting and Gaming Levy (BG):** Revenue from Betting and Gaming Levy significantly increased by 170.5 percent to Rs. 5.2 billion in 2022 from Rs. 1.9 billion in 2021 benefiting from the resumption of tourism and travel related activities. In order to streamline the industry, Regulations published in a Gazette notification under the Casino Business (Regulation) Act, No. 17 of 2010 making compulsory registration of Casino operators.

### **2.1.1 Non-Tax Revenue**

In nominal terms, non-tax revenue increased significantly by 43.4 percent to Rs. 228.1 billion in 2022 from Rs. 159.0 billion in 2021, reflecting the increase in revenue collection from the sharp increase in Sales and Charges by 111.2 percent to Rs. 90 billion in 2022 from Rs. 42.6 billion in 2021 stemming from the upward revision in many service charges. Passports charges and other charges including visa fees, vehicle registration fees and revenue license fees have been revised upward. However, non-tax revenue as a percentage of GDP remained unchanged

at 0.9 percent in 2022. Reflecting the positive impacts of the post pandemic economic recovery together with the normalization of economic activities, non-tax revenue from rent income and interest income increased to 14.1 percent to Rs. 13.2 billion in 2022 from Rs. 11.6 billion in 2021. The profit transfers from the Central Bank increased to Rs. 30 billion in 2022 compared to 15.0 billion in 2021. Revenue from Social Security Contributions increased by 8.1 percent to Rs. 37.4 billion in 2022 from Rs. 34.6 billion in 2021. Other sources of non-tax revenue including earnings from Treasury Bond Premiums increased by 19 percent to Rs. 29.3 billion in 2022 from Rs. 24.6 billion in 2021.

**Table 4: Non-Tax Revenue**

Rs. Million				
Item	2021	2022 <sup>(a)</sup>	2021/2022 (% change)	2022 (% of Total Non-Tax Revenue)
Interest/Rent	11,556	13,188	14.1	5.8
Profits and Dividends	30,591	28,092	-8.2	12.3
Sales and Charges	42,645	90,050	111.2	39.5
Social Security Contribution	34,619	37,416	8.1	16.4
Central Bank Profit Transfers	15,012	30,007	99.9	13.2
Other	24,630	29,300	19.0	12.8
<b>Total</b>	<b>159,052</b>	<b>228,052</b>	<b>43.4</b>	<b>100.0</b>

Source: Department of Treasury Operations, Department of State Accounts and Department of Fiscal Policy  
(a) Provisional

**Table 5: Major Fiscal Measures January 2022 – April, 2023**

Effective Date	Measures
<b>Excise (Ordinance) Duty – Excise Ordinance (Chapter 52)</b>	
01.01.2022	<p>Excise Notification No. 01/2022 (Gazette Notification No. 2260/78 of 01.01.2022)</p> <ul style="list-style-type: none"> <li>- To exempt payment of Authorization fee applicable for the usage of liquor until March 31, 2022 for 3 stars and 4 Stars Classes hotels and 5 Star Classes and above Star Classes/ Boutique Hotels; Boutique Villas/ Heritage Hotels.</li> </ul>
01.01.2022	<p>Excise Notification No. 02/2022 (Gazette Notification No. 2260/79 of 01.01.2022)</p> <ul style="list-style-type: none"> <li>- To exempt the annual liquor license fee from hotels (licenses categorized as FL/ 7, FL /8, FL /11 and FL /22 B by the Department of Excise) until March 31, 2022 [Excise Notification No. 02/2021 (Gazette Extraordinary No.2208/35 of 01.01.2021 rescinded.)]</li> </ul>
27.01.2022	<p>Gazette Notification No. 2264/28 of 27.01.2022 and Gazette Notification No. 2264/29 of 27.01.2022</p> <ul style="list-style-type: none"> <li>- To notify that the Excise Notification No. 08/2021 and 09/2021 were passed by parliament on December 10, 2021, as per Section 32 of the Excise Ordinance (Chapter 52) in order to fulfill the legal requirements</li> </ul>
04.05.2022	<p>Excise Notification No. 03/2022 (Gazette Notification No. 2277/62 of 29.04.2022)</p> <ul style="list-style-type: none"> <li>- To increase the duty from Rs. 25/- to Rs. 50/ per litre of bottled toddy manufactured in and issued from any licensed manufactory established in Sri Lanka.</li> </ul>
08.06. 2022	<p>Excise Notification No. 04/2022 (Gazette Notification No. 2283/28 of 08.06.2022)</p> <ul style="list-style-type: none"> <li>- To Increase the Excise Duty on locally supplied/ imported Ethyl Alcohol</li> </ul>
28.07.2022	<p>Excise Notification No.05/2022 (Gazette Notification No. 2290/24 of 28.07.2022)</p> <ul style="list-style-type: none"> <li>- To issue soft liquor licenses to tourist institutions registered with Sri Lanka Tourism Development Authority</li> </ul>
<b>Value Added Tax Act, No. 14 of 2002</b>	

Effective Date	Measures
01.01.2022	Value Added Tax (Amendment) Act No. 13 of 2022 - To increase the VAT rate from 15 percent to 18 percent on the supply of financial services on financial institutions and to exempt certain goods and services from VAT
01.06.2022	Gazette Notification No. 2282/26 of 31.05.2022 - To increase the General VAT rate from 8% to 12%
01.09.2022	Gazette Notification No. 2295/08 of 31.08.2022 - To increase the General VAT rate from 12% to 15 %
07.10.2022	Gazette Notification No. 2300/25 of 06.10.2022 - To zero rate the import and/or supply of sanitary towels (pads) and tampons under HS code 9619.00.10
01.10.2022	Value Added Tax (Amendment) Act No. 44 of 2022 - To decrease the VAT registration threshold from 300 million to 80 million rupees per annum.
01.01.2023	Value Added Tax (Amendment) Act No. 44 of 2022 - To remove VAT exemption on condominium Residential Apartments.
<b>Ports and Airports Development Levy Act, No. 18 of 2011</b>	
06.01.2022	Gazette Notification No. 2261/58 of 06.01.2022 - To amend Gazette Notification No. 2199/2 dated October 26, 2020 by granting PAL exemptions on donated medical equipment, machinery etc. donated to government hospitals or the Ministry of Health.
12.01.2022	Gazette Notification No. 2262/19 of 11.01.2022 - To assign PAL concessionary rates and exemptions on newly created national HS sub divisions.
23.08.2022	Gazette Notification No. 2294/26 of 22.08.2022 - To grant PAL exemption donations of essential goods.
05.10.2022	Gazette Notification No. 2300/13 of 05.10.2022 - To grant PAL exemption on raw materials used in the production of sanitary napkins.
01.01.2023	Gazette Notification No. 2312/67 of 31.12.2022 - To incorporate the HS transposition of the new 2022 HS classification by the World Customs Organization.
<b>Finance Act, No. 25 of 2003 - Embarkation Levy</b>	

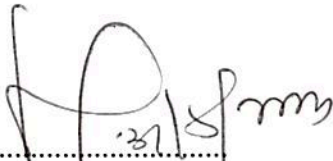
Effective Date	Measures
27.03.2022	Gazette Notification No. 2272/53 of 27.03.2022  - To reduce embarkation levy by 50 percent to USD 30 for the passengers leaving Sri Lanka by aircraft from Colombo International Airport, Rathmalana (CIAR) with the aim of promoting CIAR as an international airport serving regional destinations.
29.04.2022	Gazette Notification No. 2277/63 of 29.04.2022  - To waive of the Embarkation Levy for the person leaving Sri Lanka by aircraft from Mattala Rajapaksa International Airport (MRIA) for two years from the date of commencement of operations.
09.12.2022	Gazette Notification No. 2309/37 of 09.12.2022  - To waive of the Embarkation Levy of USD 60 at Mattala Rajapaksa International Airport (MRIA) for a period of two (2) years from the date of commencement of operations.
12.01.2023	Gazette Notification No. 2314/16 of 11.01.2023  - To collect Embarkation Levy from airlines. However, regulations have not been imposed to collect embarkation levy for ships since the Embarkation Levy imposed in 2003. Therefore, introduce regulations to collect Embarkation Levy for passengers leaving Sri Lanka by flight as well as ship.
25.04.2023	Gazette Notification No. 2329/19 of 25.04.2023  -To amend item No ii of the schedule I of the order published in the Extraordinary Gazette Notification No 2314/16 dated 11.11.2023
<b>Finance Act, No. 11 of 2004 – International Telecom Operators Levy</b>	
01.01.2023	Gazette Notification No. 2312/80 of 01.01.2023  - To extend the rate of levy payable on incoming international calls, incoming international calls on Specific Telephone Numbers (STN), incoming local access charge (ILAC), Telecommunication Development Charge (TDC) and Outgoing Local Access Charge (OLAC) for further two years from January 01, 2023 to December 31, 2024
<b>Strategic Development Projects Act, No. 14 of 2008</b>	

Effective Date	Measures
18.01.2022	Gazette Notification No. 2263/03 of 18.01.2022  - To Publish the relevant information and exemptions granted for the project to develop software and information technology (IT) related services for export by HCL Technologies Lanka (Private) Limited.
25.04.2022	Gazette Notification No. 2277/02 of 25.04.2022  - To publish the relevant information and exemptions granted for the project to construct and operate a four -lane elevated highway from New Kelani Bridge to Athurugiriya (NKBA) via Rajagiriya.
03.08.2022	Gazette Notification No. 2291/25 of 03.08.2022  - To publish the relevant information and exemptions granted for the project to develop software and information technology (IT) related services for export by HCL Technologies Lanka (Private) Limited.
<b>Casino Business Regulation Act, No. 17 of 2010</b>	
31.08.2022	Gazette Notification No. 2295/10 of 31.08.2022  - To publish the Casino Business Licensing Regulation No 01 of 2022.
01.09.2022	Gazette Notification No. 2295/09 of 31.08.2022  - To designate the specific area to engage in the business of a Casino shall be the place or premises on or at which the business of a Casino is carried on as specified in the license issued under section 2 of the Casino Business Act, No 17 of 2010.
<b>Excise Special Provisions Act, No. 13 of 1989</b>	
27.07.2022	Gazette Notification No. 2290/19 of 27.07.2022  - To revise the tax base of the concessionary Excise Duty rate applicable on locally assembled/ manufactured vehicles to "percent of CIF value" in place of "percent of the payable duty".
01.01.2023	Gazette Notification No. 2312/68 of 31.12.2022  - To incorporate the HS transposition of the new 2022 HS classification by the World Customs Organization.
31.12.2022	Gazette Notification No. 2312/68 of 31.12.2022  - To increase Excise duty rate applicable on Petroleum Products

Effective Date	Measures
<b>Inland revenue (Amendment) Act, No. 45 of 2022</b>	
<b>Corporate Income Tax</b>	
01.10.2022	<b>Category</b> Standard Income Tax Rate – 30% Income tax rate applicable on businesses of Liquor, Tobacco and Betting & Gaming – 40%
<b>Personal Income Tax</b>	
01.01.2023	<b>Taxable income per annum</b> First 1,200,000 – Exempt 500,000 – 1,000,000 - 6% 1,000,000- 1,500,000 - 12% 1,500,000- 2,000,000 - 18% 2,500,000 – 3,000,000 - 24% 3,000,000 – 3,500,000 - 30% Above 3,500,000 - 36%
<b>Withholding Tax (WHT)</b>	
01.01.2023	<b>WHT Rates</b> Dividend – 15% Interest or Discount paid – 5% Rent payments exceeding Rs. 100,000 p.m. – 10% Service payments Rs. 100,000 p.m – 5% In all other cases – 14%
<b>Stamp Duty (Special Provisions) Act, No. 12 of 2006</b>	
31.12.2022	Gazette Notification No. 2312/73 of 31.12.2022  - To exempt the Colombo Port City Economic Commission from the payment of stamp duty on any instrument relating to land lease where the rent/lease is not payable in cash.
<b>Finance Act, No. 35 of 2018 - Luxury Tax on Motor Vehicle</b>	
01.01.2023	Gazette Notification No. 2312/69 of 31.12.2022  - To incorporate changes to the updated Harmonized system (HS) for commodity classification by Sri Lanka Customs with effect from January 01,2023.
11.02.2023	Gazette Notification No. 2318/53 of 10.02.2023  - To increase tax free threshold of fully electric vehicles from Rs. 6 million to Rs. 12 million for migrant workers importing electric cars.

### Challenges and Future Goals

1. Formulating effective fiscal policies to maintain sustainable and inclusive economic growth to response aggressively to ongoing economic crisis.
2. Initiate necessary measures including the registering of primary surplus in the medium term to long term to maintain the government debt at a sustainable level.
3. Introduce institutional reforms including strengthening of tax administration and digitalization of systems and processes at main revenue collecting agencies and introduce policies to raise government revenue so that the revenue to GDP ratio is comparable with that of similar economies.
4. Ensuring healthy tax administration, tax compliance while widening of the tax base.



.....  
**Dr. M K C Senanayake**  
Director General

### 3. Overall Financial Performance for the year ending on December 31, 2022

#### 3.1 Statement of Financial Performance.

ACA -F

Budget 2022		Note	Actual		
			2022 Rs.	2021 Rs.	
Rs.					
-	Revenue Receipts		-	-	
-	Income Tax	1	-	-	
-	Taxes on Domestic Goods & Services	2	-	5,820	} ACA-1
-	Taxes on International Trade	3	-	-	
31,000,000,000	Non Tax Revenue & Others	4	30,007,245,202	15,011,741,716	
<u>31,000,000,000</u>	<b>Total Revenue Receipts (A)</b>		<u>30,007,245,202</u>	<u>15,011,747,536</u>	
-	Non Revenue Receipts		-	-	
-	Treasury Imprests		68,826,000	55,722,000	ACA-3
-	Deposits		97,518	85,563	ACA-4
-	Advance Accounts		2,552,473	3,862,271	ACA-5
-	Other Main Ledger Receipts		-	-	
-	<b>Total Non Revenue Receipts (B)</b>		<u>71,475,991</u>	<u>59,669,834</u>	
-	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>		<u>30,078,721,193</u>	<u>15,071,417,369</u>	
-	Remittance to the Treasury (D)		4,000,000	-	
-	<b>Net Revenue Receipts &amp; Non Revenue Receipts E = (C)-(D)</b>		<u>30,074,721,193</u>	<u>15,071,417,369</u>	
-	<b>Less: Expenditure</b>				
-	Recurrent Expenditure				
48,765,000	Wages, Salaries & Other Employment Benefits	5	43,817,117	40,014,942	} ACA-2(ii)
30,729,000	Other Goods & Services	6	24,694,819	16,101,139	
930,000	Subsidies, Grants and Transfers	7	539,392	639,272	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
<u>80,424,000</u>	<b>Total Recurrent Expenditure (F)</b>		<u>69,051,328</u>	<u>56,755,353</u>	
-	Capital Expenditure				
-	Rehabilitation & Improvement of Capital Assets	10	-	-	} ACA-2(ii)
485,000	Acquisition of Capital Assets	11	215,500	3,772,049	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
196,000	Capacity Building	14	196,000	191,000	
-	Other Capital Expenditure	15	-	-	
<u>681,000</u>	<b>Total Capital Expenditure (G)</b>		<u>411,500</u>	<u>3,963,049</u>	
-	Deposit Payments		83,301	102,000	ACA-4
-	Advance Payments		2,353,003	3,919,482	ACA-5
-	Other Main Ledger Payments		-	-	
-	<b>Total Main Ledger Expenditure (H)</b>		<u>2,436,304</u>	<u>4,021,482</u>	
-	<b>Total Expenditure I = (F+G+H)</b>		<u>71,899,132</u>	<u>64,739,884</u>	
-	<b>Balance as at 31st December J = (E-I)</b>		<u>30,002,822,061</u>	<u>15,006,677,486</u>	
-	Balance as per the Imprest Reconciliation Statement		30,002,822,061	15,006,677,486	ACA-7
-	Imprest Balance as at 31st December		-	-	ACA-3
-			<u>-</u>	<u>-</u>	

### 3.2 Statement of Financial Position.


#### Statement of Financial Position As at 31st December 2022

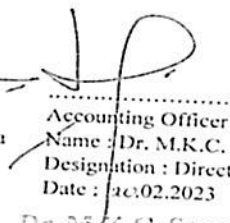
ACA-P

	Note	Actual	
		2022 Rs	2021 Rs
<b><u>Non Financial Assets</u></b>			
Property, Plant & Equipment	ACA-6	34,227,117	32,634,417
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA-5/5(a)	6,914,411	7,113,881
Cash & Cash Equivalents	ACA-3	-	-
<b>Total Assets</b>		<b>41,141,529</b>	<b>39,748,298</b>
<b><u>Net Assets / Equity</u></b>			
Net Worth to Treasury		6,875,231	7,088,918
Property, Plant & Equipment Reserve		34,227,117	32,634,417
Rent and Work Advance Reserve	ACA-5(b)	-	-
<b><u>Current Liabilities</u></b>			
Deposits Accounts	ACA-4	39,180	24,963
Unsettled Imprest Balance	ACA-3	-	-
<b>Total Liabilities</b>		<b>41,141,529</b>	<b>39,748,298</b>


Detail Accounting Statements in ACA format Nos. 01 to 07 presented in pages from 07 to 28 and Annexures to accounts presented in pages from 29 to 34 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

  
 Chief Accounting Officer  
 Name: K.M. Mahinda Siriwardana  
 Designation: Secretary  
 Date: 22.02.2023

  
 Accounting Officer  
 Name: Dr. M.K.C. Senanayake  
 Designation: Director General  
 Date: 22.02.2023

Dr. M.K.C. Senanayake  
 Director General  
 Secretary to the Treasury Department of Fiscal Policy  
 Secretary to the Ministry of Finance General Treasury  
 Economic Stabilization and National Policy  
 The Secretariat  
 Colombo 01.

  
 Assistant Director (Finance)  
 Name: J.M.E. Lakmini Jayasundara  
 Date: 22.02.2023

J.M.E. Lakmini Jayasundara  
 Assistant Director (Finance)  
 Department of Fiscal Policy  
 General Treasury  
 Colombo 01.

### 3.3 Statement of Cash Flows

ACA-C

#### Statement of Cash Flows for the Period ended 31st December 2022

	Actual	
	2022 Rs.	2021 Rs.
<b>Cash Flows from Operating Activities</b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	2,365,283	2,241,765
Imprest Received	68,826,000	55,722,000
Recoveries from Advance	2,465,366	2,045,841
Deposit Received	97,518	85,563
<b>Total Cash generated from Operations (A)</b>	<b>73,754,167</b>	<b>60,095,168</b>
<b>Less - Cash disbursed for:</b>		
Personal Emoluments & Operating Payments	66,367,091	54,177,176
Subsidies & Transfer Payments	539,392	639,272
Expenditure incurred on behalf of Other Heads	-	-
Imprest Settlement to Treasury	4,000,000	-
Advance Payments	2,353,003	1,405,721
Deposit Payments	83,301	102,000
<b>Total Cash disbursed for Operations (B)</b>	<b>73,342,787</b>	<b>56,324,169</b>
<b>(B)</b>	<b>411,380</b>	<b>3,770,999</b>
<b>Cash Flows from Investing Activities</b>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	120	1,050
Recoveries from On Lending	-	-
<b>Total Cash generated from Investing Activities (D)</b>	<b>120</b>	<b>1,050</b>
<b>Less - Cash disbursed for:</b>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	411,500	3,772,049
<b>Total Cash disbursed for Investing Activities (E)</b>	<b>411,500</b>	<b>3,772,049</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)</b>	<b>(411,380)</b>	<b>(3,770,999)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (G)=(C) + (F)</b>	<b>-</b>	<b>-</b>
<b>Cash Flows from Financing Activities</b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash generated from Financing Activities (H)</b>	<b>-</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>-</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>



### 3.4 Notes to the Financial Statements.

Notes 1,2,3 and 4

ACA-1

#### Statement of Revenue for the period ended December 31, 2022

Revenue Accounting Officer: Department of Fiscal policy

Expenditure Head No: 238

Rs.

Revenue Code	Revenue Title	Note	Revenue Estimate		Revenue Collection				Refund from Revenue			Net Revenue For the Period 2022	
			(1)		(2)		(3)		(4)		(5)		
			Original Estimate	Revised Estimate	Collect ed by Ministr y/ Dept.	Collected by Other Ministries/ Depts. (SA-21)	Total	Collection of Arrears Revenue	By Cash	Error Correctio ns			Total
-	TAXES ON DOMESTIC GOODS & SERVICES	2											
1002.10.00	Social Responsibility Levy		1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	(3)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=2(ii)+(3)-4(iii)	
2005	Total Taxes on Domestic Goods & Services												
2005	Current Transfers		25,000,000,000	31,000,000,000	-	30,007,245,202	30,007,245,202	-	-	-	-	-	30,007,245,202
2005.01.00	Central Bank Profits		25,000,000,000	31,000,000,000	-	30,007,245,202	30,007,245,202	-	-	-	-	-	30,007,245,202
	Revenue From Other Sources (b)		25,000,000,000	31,000,000,000	-	30,007,245,202	30,007,245,202	-	-	-	-	-	30,007,245,202
	Total Non - Tax Revenue & Other Revenue (a) + (b)		25,000,000,000	31,000,000,000	-	30,007,245,202	30,007,245,202	-	-	-	-	-	30,007,245,202
	Total Revenue (Note 1 - 4)		25,000,000,000	31,000,000,000	-	30,007,245,202	30,007,245,202	-	-	-	-	-	30,007,245,202

\*Only the relevant revenue codes should be included.

## Statement of Expenditure for the period ended December 31, 2022

Expenditure Head No: 238 Ministry/ Department / District-Secretariat: Department of Fiscal Policy

Expenditure Code	Note	Provisions				Expenditure			Net Effect		Reasons for the Variance
		Finance Code	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	
		(1)	(2)	(3) (-)/+	(4) = (1) + (2) + (3)	(5)	(6)	(7) = (5) + (6)	(8) = (4) - (7)	(9) = (8) / (4) * 100	
<u>Recurrent Expenditure</u>		II									
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS <u>Personal Emoluments</u>	5	47,100,000	-	1,665,000	48,765,000	43,752,567	64,550	43,817,117	4,947,883		
1001 Salaries & Wages		26,000,000	-	1,665,000	27,665,000	27,204,372	-	27,204,372	460,628	1.67	Less than 5%
1002 Overtime & Holiday Payments		1,900,000	-	-	1,900,000	891,801	-	891,801	1,008,199	53.06	To rationalize the public expenditure, internal controls were carried out to limit the overtime allowance.
1003 Other Allowances		19,200,000	-	-	19,200,000	15,656,394	64,550	15,720,944	3,479,056	18.12	To rationalize the public expenditure, internal controls were carried out to limit the 1/3 allowance.
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES <u>Travelling Expenditure</u>	6										
1101 Domestic		200,000	-	-	200,000	184,700	-	184,700	15,300	7.65	Internal controls have been taken to limit the domestic travelling expenses.





### 3.5 Performance of Revenue Collection

Rs. '000

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
N/A	N/A	N/A	N/A	N/A	N/A

### 3.6 Performance of the Utilization of Allocation

Rs. '000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	71,560	80,424	69,051	85.86%
Capital	625	681	412	60.43%

### 3.7 Grant of allocations for expenditure to this Department as an agent of the other Ministries/ Departments In terms of F.R.208.

Rs. '000

Serial No.	Allocation Received from Which Ministry /Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
N/A	N/A	N/A	N/A	N/A	N/A	N/A

### 3.8 Performance of the Reporting of Non-Financial Assets.

Rs. '000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2022	Balance as per financial Position Report as at 31.12.2021	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	-	-	-	-
9152	Machinery and Equipment	34,227	34,227	-	100%
9153	Land	-	-	-	-
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

### 3.9 Auditor General's Report\*\*

\*\* The final audit report issued by the Auditor General to be scanned and placed here while submitting to the Parliament.



**ජාතික විගණන කාර්යාලය**  
**தேசிய கணக்காய்வு அலுவலகம்**  
**NATIONAL AUDIT OFFICE**



මගේ අංකය  
எனது இல. }  
My No. }

TPD/B/DFP/02/22/42

ඔබේ අංකය  
உமது இல. }  
Your No. }

දිනය  
திகதி }  
Date }

2023 මැයි 30 දින

ගණන්දීමේ නිලධාරී

රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව

ශීර්ෂය 238 - රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ 2022 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 මතය

ශීර්ෂය 238 - රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ 2022 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2022 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව නියමය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම 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 යථාකාලයේදී නිකුත් කරනු ලැබේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව සමඟ සංයෝජිතව නියමය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශනවලින් 2022 දෙසැම්බර් 31 දිනට රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

**1.2 මතය සඳහා පදනම**

ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිතීන් 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 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ගණන්දීමේ නිලධාරීගේ වගකීම**

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සත්‍ය හා 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 අවශ්‍ය වන 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.

**1.4 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 ප්‍රමිතීන් 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 ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.



ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනයේ කොටසක් ලෙස මා විසින් විගණනයේදී වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ක්‍රියා කරන ලදී. මා විසින් තවදුරටත්,

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන් ඇතිවීමේ අවදානම හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වෙනත්තාත්වික මහඟුරුවෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මහ ඟුරුවෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සම්පූර්ණත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබා ගන්නා ලදී.
- හෙළිදරව් කිරීම ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම 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.

**1.5 වෙනත් තොරතුරු අවශ්‍යතා පිළිබඳ වාර්තාව**

2018 අංක 19 දරන ජාතික විගණන පනතේ 6(ඇ) වගන්තිය ප්‍රකාරව මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට මා ප්‍රකාශ කරමි.



2. මූල්‍ය සමාලෝචනය

2.1 ආදායම් කළමනාකරණය

2.1.1 හිඟ ආදායම් අය කර ගැනීම

මු.රෙ. 128 (2) (ඉ) ප්‍රකාරව රජයට ලැබිය යුතුව නිවැරදිව හිඟ ආදායම් අප්‍රමාදව එකතුකර ගැනීම සම්බන්ධව රාජ්‍ය ආදායම් පිළිබඳ ගණන්දීමේ නිලධාරියෙකු විගණිතව බැඳේ. ඒ අනුව, 2022 වර්ෂයේ ආරම්භක දිනට වූ හිඟ සමාජ වගකීම් බද්ද ලෙස රු. 63,143,287 ක් සහ 2022 වර්ෂයේදී හඳුනාගත් පෙර වර්ෂයන්ට අදාළ හිඟ මුදල වූ රු.525,089ක් ඇතුළුව 2022 දෙසැම්බර් 31 දිනට එකතුව රු.63,527,426 ක ලැබිය යුතු හිඟ බදු මුදල් අයවී නොතිබුණි.

2.2 වියදම් කළමනාකරණය

පහත සඳහන් නිරීක්ෂණ කෙරේ.

- (අ) වැය විෂයයන් හතරකට අදාළව එකතුව රු.9,080,000 ක් වූ මුල් ඇස්තමේන්තුවට සාපේක්ෂව මු.රෙ.66 මාරු කිරීම මගින් එකතුව රු.3,335,000 ක් එනම් සියයට 28 සිට 44 දක්වා වූ පරාසයකින් ප්‍රතිපාදන වැඩිකර තිබුණි.
- (ආ) 238-1-1-1303 වැය විෂයය සඳහා වූ රු.500,000 මූලික ඇස්තමේන්තුව ඉක්මවා මු.රෙ.66 මගින් රු.634,000ක් එනම් සියයට 127කින් ප්‍රතිපාදන වැඩි කර තිබුණි.
- (ඇ) වැය විෂයයන් හතරකට අදාළව මූලික ඇස්තමේන්තු ප්‍රතිපාදන එකතුව වූ රු.6,490,000 කින් මු.රෙ.66 මගින් එකතුව රු.13,460,000 ක ප්‍රතිපාදන අධිකර තිබුණ අතර, එය මූලික ඇස්තමේන්තුවට සාපේක්ෂව සියයට 33 සිට 73 දක්වා වූ පරාසයක විචලතාවයක් විය.
- (ඈ) වැය විෂයයන් දෙකකට අදාළව මුල් ඇස්තමේන්තු ප්‍රතිපාදන ප්‍රමාණවත් නොවන බව දක්වා මු.රෙ.66 යටතේ ප්‍රතිපාදන සලසාගෙන තිබුණ ද, එම වැය විෂයයන්ගේ ද රු.2,221,191 ක ඉතිරිවීම පැවතුණි.

**2.3 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම**

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

වාහන අනතුරු සම්බන්ධයෙන් වාර්තා කිරීම හා ලේඛනගත කිරීම මුදල් රෙගුලාසි 104 හා 110 ප්‍රකාරව සිදුකළ යුතු වුවද, දෙපාර්තමේන්තුව සතු වාහන අනතුරකට අදාළ හානිය සම්බන්ධයෙන් ප්‍රාරම්භක වාර්තාවක් හා පූර්ණ වාර්තාවක් පිළියෙල කර ඉදිරිපත් කර නොතිබුණු අතර, අලාභහානි ලේඛනයේද එම අලාභය සටහන් කර නොතිබුණි.

**3. මෙහෙයුම් සමාලෝචනය**

**3.1 කාර්යසාධනය**

**3.1.1 සැලසුම් කිරීම**

පහත සඳහන් නිරීක්ෂණයන් කෙරේ.

2014 පෙබරවාරි 17 දිනැති රාජ්‍ය මුදල් චක්‍රලේඛ අංක 01/2014 හි 03(b) ඡේදය ප්‍රකාරව වර්ෂය තුළ සිදු කළ යුතු ක්‍රියාකාරකම් (Activities) කාල රාමුවක් සහ එම ක්‍රියාකාරකම්වලට අදාළව අවසන් ප්‍රතිඵල (Outcome/ Output) සඳහන් කළ යුතු වුවත්, සමාලෝචිත වර්ෂයේ කාර්යසාධන දර්ශක, හඳුනාගත හැකි ක්‍රියාකාරකම්වලට අදාළ ප්‍රගතිය පිළිබඳ පරීක්ෂා කිරීමට හැකිවන අයුරින් සංඛ්‍යාත්මක වශයෙන් ප්‍රමාණවත් පරිදි තොරතුරු ඉදිරිපත් කර නොතිබුණි.

**3.1.2. කාර්යභාරයන් ඉටු කිරීම**

අපේක්ෂිත සමාජ ආර්ථික අරමුණු සාක්ෂාත් කර ගැනීම සඳහා රාජ්‍ය හා පෞද්ගලික අංශය ඇතුළු අදාළ පාර්ශවකරුවන් සමඟ සාකච්ඡා කර රජයේ පුළුල් සංවර්ධන රාමුව තුළ මූල්‍ය ප්‍රතිපත්ති සැකසීම සහ ක්‍රියාත්මක කිරීම රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ ප්‍රධාන වගකීම ලෙස හඳුනාගෙන තිබුණු අතර, දේශීය හා ගෝලීය සාර්ව ආර්ථික සංවර්ධනය විශ්ලේෂණය කිරීමේ ක්ෂේත්‍ර ආවරණය කරමින් රටේ බදු ප්‍රතිපත්තිය සඳහා දෙපාර්තමේන්තුව වගකිව යුතු බව හඳුනාගෙන තිබුණි. 2003 අංක 3 දරන රාජ්‍ය මූල්‍ය කළමනාකරණ (වගකීම) පනත මගින් රාජ්‍ය මූල්‍ය මෙහෙයුම් පාලනය මූලිකව සිදු කරනු ලබන අතර, මෙම පනතේ පරමාර්ථ ඉටු කර ගැනීම සම්බන්ධව 2019 සිට 2022 වර්ෂය දක්වා ආණ්ඩුවේ ක්‍රමෝපායන් ක්‍රියාවට නැංවීම පිළිබඳ පහත සඳහන් දර්ශක 2 ක ප්‍රගතිය පහත පරිදි විය.



වර්ෂය	2019	2020	2021	2022
අයවැය පරතරය - දළ දේශීය නිෂ්පාදිතයෙන් සියයට	9.6	11.1	11.7	10.2
රාජ්‍ය ණය - දළ දේශීය නිෂ්පාදිතයෙන් සියයට	81.9	96.5	100.1	113.8

ඉහත කරුණු පිළිබඳව පහත නිරීක්ෂණයන් කෙරේ.

- (අ) රාජ්‍ය මූල්‍ය කළමනාකරණ පනත අනුව අයවැය පරතරය දළ දේශීය නිෂ්පාදිතයෙන් සියයට පහක් නොඉක්මවන බවට වගබලා ගත යුතු බව දක්වා තිබුණ ද, සමාලෝචිත වර්ෂය වන විට එය සියයට සියයකට වඩා ඉක්ම වූ ප්‍රමාණයක් වූ සියයට 10.2 ක් වී තිබුණි.
- (ආ) 2013 සංශෝධිත රාජ්‍ය මූල්‍ය කළමනාකරණ පනත අනුව ආණ්ඩුවේ මුළු බැරකම ඒ මුදල් වර්ෂය සඳහා ඇස්තමේන්තු කරන ලද දළ දේශීය නිෂ්පාදිතයෙන් සියයට හැටක් නොඉක්මවන බවට සහතික විය යුතු බව දක්වා තිබුණ ද, සමාලෝචිත වර්ෂයේදී එය සියයට 114 ක් වී තිබුණි.

**3.1.3 ණය කළමනාකරණ නියෝජිත ආයතනයක් ස්ථාපිත කිරීම**

ණය කළමනාකරණය සහ විනිවිදභාවය වැඩිදියුණු කිරීමට රාජ්‍ය ණය කළමනාකරණ නියෝජිතායතනයක් (PDMA) ස්ථාපිත කිරීම පිළිබඳ 2022 රාජ්‍ය මූල්‍ය කළමනාකරණ වාර්තාවේ සඳහන් වුවද, මෙම ආයතනය පිහිටුවීම, ක්‍රියාකාරීත්වය සහ එහි ප්‍රගතිය වාර්තා කර නොතිබුණි.

**4. කළමනාකරණ දුර්වලතා**

ආදායම රැස් කිරීම සම්බන්ධ අංක 01/2015 හා 2015 ජූලි 20 දිනැති රාජ්‍ය මූල්‍ය ප්‍රතිපත්ති දෙපාර්තමේන්තුවේ චක්‍රලේඛයේ 4(ආ) සහ මු.රෙ. 128(ඉ) ප්‍රකාරව හිඟ ආදායම රැස් කිරීම සම්බන්ධයෙන් කඩිනම පියවර ගත යුතු බවත්, නවද 2022 ක්‍රියාකාරී සැලැස්මේ කාර්ය සාධක දර්ශක 06 හි (iv) වන උපදර්ශකයේ සඳහන් ආකාරයට බදු පැහැර හැරීම අවම කිරීම සඳහා නොගෙවූ බදු විශ්ලේෂණය කිරීම සහ ඒ සඳහා ප්‍රතිපත්ති නිර්දේශ සකස් කිරීම සඳහන් කර තිබුණ ද, විගණනයට අනාවරණය වූ නොරතුරු අනුව ආදායම ගණන්දීමේ නිලධාරීන් විසින් 2022 දෙසැම්බර් 31 වන විට රැස් කළ යුතු හිඟ ආදායම (බදු ආදායම සහ බදු නොවන ආදායම) රු. 843,975,852,935 ක් වැනි ඉහළ අගයක් දක්වා වර්ධනය වී තිබුණි.



5. මානව සම්පත් කළමනාකරණය

5.1 අනුයුක්ත කාර්ය මණ්ඩලය හා තත්‍ය කාර්ය මණ්ඩලය

2022 දෙසැම්බර් 31 දින වන විට අනුමත කාර්ය මණ්ඩලය 61 ක් වූ අතර, එයින් තනතුරු 17 ක් පුරප්පාඩු වී පැවතුණි. එයින් තනතුරු 09 ක් ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු විය. 2023 මාර්තු 31 දින වන විට පුරප්පාඩුව පැවති ජ්‍යෙෂ්ඨ මට්ටමේ තනතුරු 03 ක් හා ප්‍රාථමික මට්ටමේ තනතුරු 01 ක් සඳහා නිලධාරීන් 04 දෙනෙකු සේවයට අනුයුක්ත කර තිබුණු අතර, තවදුරටත් දෙපාර්තමේන්තුවේ පුරප්පාඩු තනතුරු සංඛ්‍යාව 13 ක් විය.

බී.ඒ.ඩී. ප්‍රසාන්ත  
ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති  
විගණකාධිපති වෙනුවට

## 4.0 Performance Indicators

### 4.1 Performance Indicators of the institution (Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	89% - 75%	74% - 50%
<b>01. To Formulate and Implementation of Fiscal Policy and Medium-term Fiscal Strategy</b>			
i. Monitoring the implementation of policies and performance of revenue and expenditure	Continuous Activity		
ii. Reviewing macro fiscal condition of the country	Continuous Activity		
iii. Collaborating with the relevant agencies which have an impact on economic policy direction	Continuous Activity		
iv. Preparation of Budget outturn monthly, quarterly and yearly and preparation of MTF	Continuous Activity		
v. Taking measures to adjust the situation where a reaction is needed.	100%		
<b>02. Review the Present Fiscal Policy Stance and Proposed Appropriate Adjustments</b>	Continuous Activity		
<b>03. Macro-Fiscal Research</b>			
i. Provide inputs required for policy formulation having engaged in analysis works related to key issues in the economy	Continuous Activity		
ii. Analyze of revenue, expenditure and financing, revenue forecasting, medium term fiscal framework	Continuous Activity		
iii. Set fiscal policy targets and identify fiscal risks	Continuous Activity		
iv. Analyze of variances and provide reasons for deviations, corrective policies, fiscal rules	Continuous Activity		
v. Analyze the economic and social impact of fiscal policies and prepare of macroeconomic framework	Continuous Activity		
vi. Analyze data and write brief/concept papers/ analytical papers	Continuous Activity		
vii. Examine the effects of existing and proposed revenue generating policies	Continuous Activity		
viii. Examine and analyze sectoral budgets, financial structures, expenditure trends and budget estimates and analyze alternative budget allocations	Continuous Activity		
ix. Analyze debt policy - debt management structure, debt statistics, debt sustainability, cost and risk management framework for the government's debt portfolio and project debt and debt service payments	Continuous Activity		
x. Prepare Weekly Economic Report & Fiscal Review Report	Continuous Activity		
<b>04. Preparation of Revenue Estimate for 2023</b>			
i. Requesting the estimate for each revenue agency	100%		
ii. Evaluating of the revenue estimates	100%		

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	89% - 75%	74% - 50%
iii. Finalizing of the estimate	100%		
<b>05. Fiscal Policy Review</b>			
i. Attending the review meeting of revenue performance on cash flow in every month under the chairman ship of Secretary to the Treasury	100%		
ii. Provide required policy inputs to revenue collecting agencies such as IRD, SL Customs and Excise Department	Continuous Activity		
<b>06. Monitoring the Revenue Performance – 2022</b>			
i. Monitoring Performance of revenue estimates of 2022	Continuous Activity		
ii. Monitoring progress of policy and administrative changes introduced in the budget 2022	Continuous Activity		
iii. Revision of tax policies as required	100%		
iv. Analyze default taxes and preparation of policy recommendation in order to minimize such defaults	Continuous Activity		
<b>07. Prepare of the Budget Speech 2023</b>			
i. Molding necessary and requisite policy direction into the budgetary Framework	100%		
ii. Request for budget proposal from general public, private sector and government agencies	100%		
iii. Monitor the implementation of Revenue Proposals in the Budget 2022	Continuous Activity		
iv. Analyzing the revenue proposals for the budget 2023	100%		
v. Preparing and publishing Gazette Notifications relating to the revenue proposals	100%		
<b>08. Implementation and monitoring of the Revenue Proposals of the Budget 2022</b>			
i. Drafting acts and make amendments to the relevant acts	100%		
ii. Obtaining the certification from the legal Draftsman and Attorney General	Continuous Activity		
iii. Obtaining the Cabinet approval	Continuous Activity		
iv. Publishing the Acts and Bills	Continuous Activity		
v. Submission to Parliament to approval	Continuous Activity		
<b>09. Grant Various Tax Concessions and Exemptions in Terms of the Applicable Laws</b>			
i. Making necessary revisions on taxes	100%		
ii. Attending the representations made by public, government organizations and international organizations on tax matters.	100%		
<b>10. Administrative and Financial Matters of the Department</b>	100%		
<b>11. Preparation of the Reports Under the Fiscal Management (Responsibility) Act, No.3 of 2003 and tabled them in the Parliament</b>			

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	89% - 75%	74% - 50%
i. Annual Report	100%		
ii. Mid-Year Fiscal Position Report	100%		
iii. Fiscal Management Report	100%		
iv. Records on Right to Information	100%		
v. Pre-election Budgetary Position Report	Not applicable*		
<b>12. Parliamentary/CM Matters</b>			
i. Prepare of Cabinet Memoranda and FPD observations and comments	100%		
ii. Prepare observations for Parliament Questions	100%		

\* If need arises only

## 5.0 Performance of Achieving Sustainable Development Goals (SDGs)

### 5.1 Indicated and Identified SDGs

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50%-74%	75%- 100%
Affordable and clean energy	By 2030, increase substantially the share of renewable energy in the global energymix	Tax exemptions granted forrenewable energy projects			75% - 100%
Decent work and economic growth	Sustain per capita economic growth in accordance with national circumstances and in particular at least 7 percent GDP growth per annum in the least developed countries	Keep the GDP Growth rate around 1.5 percent			100%
Peace, Justice and Strong Institutions	Develop effective, Accountable and transparent institutions at all levels.	Primary government expenditures as a proportion of original approved budget, by sector			75%-100%

## 5.2 Briefly explain the achievements and challenges of the Sustainable Development Goals

Performance of the department contributes to achieve some of the Sustainable Development Goals in the country as mentioned below.

- Goal 7: Ensure access to affordable, reliable, sustainable and modern energy for all.
- Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
- Goal 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.
- 

## 6.0 Human Resource Profile

### 6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/ (Excess)**
Senior	23	17	06
Tertiary	03	01	02
Secondary	22	19	03
Primary	14	10	04

\*\*Briefly state how the shortage or excess in human resources has been affected to the performance of the institute.

- Is has been manageable.

### 6.2 Human Resource Development

#### 6.2.1 Local Training - N/A

Name of the Program	No. of Staff Trained	Duration of the Program	Total Investment (Rs)	Nature of the Program	Output/ Knowledge Gained

### 6.2.2 Foreign Training

Participated Foreign Delegations / Meeting & Training Report - 2022					
Name	Designation	Program	Country	Duration	
Dr. M.K.C Senanayake	Director General	Dialog on Tax and SDGs	USA	30.11.2022 - 02.12.2022	
		Participate for the WBG/IMF Annual Meeting	USA	09.10.2022 - 19.10.2022	
Ms.B.N. Gamage	Additional Director General	Workshop on e-government and Digitalization of Public Financial Management	Cambodia	04.09.2022 - 10.09.2022	
Ms.K.V.C. Dilrukshi	Director	IMF SARTTAC Training Course on Macroeconometric Forecasting and Analysis	India	18.09.2022 - 01.10.2022	
Ms.J.D. Kotinkaduwa	Director	IMF Nowcasting Programme	India	27.03.2022 - 02.04.2022	
Ms.W.A.J.C. Wickrama Arachchi	Director	Governing in the Digital Age	Australia	22.07.2022 - 07.08.2022	
		IMF SARTTAC Training Course on Macroeconometric Forecasting and Analysis	India	18.09.2022 - 01.10.2022	
Mr.H.M.C.K. Herath	Director	IMF Nowcasting Programme	India	27.03.2022 - 02.04.2022	
Ms.P.A.N. Abesekara	Deputy Director	IMF SARTTAC Training Course on Developing a Medium - Term Fiscal Framework Tool	India	24.07.2022 - 30.07.2022	
Mr.K.M. Kumarasiri	Deputy Director	IMF SARTTAC Training Course on Developing a Medium - Term Fiscal Framework Tool	India	24.07.2022 - 30.07.2022	
Ms.M.A.S. Dabarera	Deputy Director	IMF SARTTAC Training Course on Developing a Medium - Term Fiscal Framework Tool	India	24.07.2022 - 30.07.2022	

Name	Designation	Program	Country	Duration
Mr.M.A.S. Madushanka	Deputy Director	Governing in the Digital Age	Australia	22.07.2022 - 07.08.2022
Mr.T.P. Kodippily	Assistant Director	IMF SARTTAC Training on Green PFM and Climate Changes	India	17.10.2022 - 20.10.2022
Ms.J.M.E.L. Jayasundara	Assistant Director	IMF SARTTAC Training Course on Macroeconometric Forecasting and Analysis	India	18.09.2022 - 01.10.2022

\*Briefly state how the training programs contributed to the performance of the institution Knowledge gained from the training programs applied for the official activities:

The officers have gained valuable knowledge in fiscal policy related subject areas such as revenue forecasting, macroeconomic diagnostic and forecasting, nowcasting, Digital Public Finance Management etc. which is highly beneficial in discharging departmental duties effectively and efficiently.

## 7.0 Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for non-Compliance	Corrective actions proposed to avoid non-compliance in future
1	The following Financial Statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)		Not Relevant	
1.4	Stores Advance Accounts		Not Relevant	
1.5	Special Advance Accounts	Complied		
1.6	Others			
2	Maintenance of books and registers (FR445)			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards have been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA - N20) has been maintained and update	Complied		
3	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for non-Compliance	Corrective actions proposed to avoid non-compliance in future
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls have been adhered to by the accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	Audit queries			
5.1	All the audit queries have been replied within the specified time by the Auditor General	Complied		
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied		
6.2	All the internal audit reports have been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for non-Compliance	Corrective actions proposed to avoid non-compliance in future
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey were conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 01/2020	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Partially Complied	Two quarters have already completed & sent	The actions will be taken to send the documents on time in future
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not applicable		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Not complete	Not reported due to an error	The action has been taken to avoid non compliance
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph	Not Complied	Due to an imposition fuel Quota system	The action has been taken to avoid non compliances in the future
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for non-Compliance	Corrective actions proposed to avoid non-compliance in future
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for non-Compliance	Corrective actions proposed to avoid non-compliance in future
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	Provision of information to the public			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Audit and Management Committee			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right to Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	Implementing citizens charter			
18.1	A citizen's charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Not Complied		Action will be taken to prepare the plan accordingly

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for non-Compliance	Corrective actions proposed to avoid non-compliance in future
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Not Complied		Action will be taken to prepare the plan accordingly
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Not Complied		Action will be taken to prepare the plan accordingly
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Not Complied		Action will be taken to prepare the plan accordingly
20	Responses Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

