

Report on Financial Performance of the Government
Upto 04th Quarter Ending 31st December 2024
(Tentative Figures based on First Supplementary Summary of Accounts)

	Note	Up to December		Change %
		Actual 2024 Rs.	Actual 2023 Rs.	
REVENUE				
Tax Revenue		3,708,569,745,131	2,720,563,053,336	36.32
Income Tax (Corporate & Non - Corporate)	1	1,042,783,774,834	911,355,309,961	14.42
Taxes on Domestic Goods & Services	2	2,184,508,209,889	1,416,757,750,191	54.19
Taxes on International Trade	3	481,277,760,408	392,449,993,183	22.63
Non Tax Revenue & Others	4	353,112,510,273	357,966,074,652	(1.36)
Capital Revenue	5	28,951,319,084	276,790,855,812	(89.54)
Grants	6	57,681,012,533	25,501,817,303	126.18
Total Revenue		4,148,314,587,022	3,380,821,801,102	22.70
EXPENDITURE				
Salaries, Wages and Other Employment Benefits	7	722,524,734,945	664,614,848,358	8.71
Other Goods & Services	8	469,385,467,561	403,525,241,683	16.32
Subsidies, Grants and Transfers	9	1,480,011,482,571	1,205,467,614,745	22.77
Interest Payments and Discounts	10	2,574,032,851,957	2,455,599,544,338	4.82
Other Recurrent Expenditure	11	159,849,105	178,898,852	(10.65)
Total Recurrent Expenditure (a)		5,246,114,386,140	4,729,386,147,977	10.93
Capital Expenditure	12	815,032,773,241	932,744,925,167	(12.62)
Public Debt Repayments	13	1,412,245,548,574	5,012,201,128,097	(71.82)
Total Capital Expenditure including Public Debt Repayment (b)		2,227,278,321,815	5,944,946,053,264	(62.53)
Total Expenditure (a+b)		7,473,392,707,955	10,674,332,201,240	(29.99)

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2024 Rs.	2023 Rs.
<u>NOTE - 1</u>	<u>CORPORATE & NON- CORPORATE TAX</u>		
1004.01.01	Income Tax	563,249,090,130	555,304,408,507
1004.01.02	Dividend Tax	32,821,028	46,887,231
1004.01.03	Remittance Tax	2,986,373,523	1,667,666,088
1004.01.00	Total Corporate Tax (a)	566,268,284,682	557,018,961,826
1004.02.01	PAYE	180,811,360,977	144,954,798,806
1004.02.99	Other	143,651,971,608	48,533,060,340
1004.03.00	Withholding Tax	150,273,011,826	157,910,830,730
1004.03.01	On Interest	62,285,387,348	72,218,110,528
1004.03.99	On Fees & Other	87,987,624,478	85,692,720,202
1004.04.00	Economic Service Charge	243,157,524	246,675,295
1004.04.01	Domestic	42,129,378	234,523,199
1004.04.02	Imports	201,028,146	12,152,096
1004.05.00	Capital Gain Tax	1,534,597,167	2,679,199,097
1004.06.00	Tax on Voluntary Disclosure	1,391,051	11,783,867
1004.02.00	Total Non-Corporate Tax (b)	476,515,490,152	354,336,348,135
	Total Corporate & Non- Corporate Tax (a+b)	1,042,783,774,834	911,355,309,961
<u>NOTE - 2</u>	<u>TAXES ON DOMESTIC GOODS & SERVICES</u>		
1002.01.00	Value Added Tax	1,311,571,152,150	694,460,229,730
1002.01.01	Financial Services	104,785,197,169	88,528,786,518

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2024 Rs.	2023 Rs.
1002.01.02	Other Services	322,109,421,406	200,674,146,441
1002.01.03	Manufacturing	214,389,145,849	179,904,493,067
1002.01.04	Imports	597,492,883,404	225,352,803,704
1002.01.00	Value Added Tax (Unclassified)	72,794,504,321 *	-
1002.02.00	Goods and Services Tax	28	238,255
1002.02.01	Services	-	238,255
1002.02.03	Imports	28	-
1002.03.00	National Security Levy	761,838	880,259
1002.03.01	Services	761,838	880,259
1002.04.00	Excise (Ordinance) Duty	213,389,597,989	170,259,621,094
1002.04.01	Liquor	213,389,597,989	170,259,621,094
1002.05.00	Excise (Special Provisions) Duty	383,945,271,639	298,348,005,892
1002.05.01	Cigarettes	117,144,648,636	117,466,701,553
1002.05.03	Petroleum Products	200,199,836,091	143,642,439,301
1002.05.04	Motor Vehicles	58,561,756,429	32,525,767,540
1002.05.99	Other	8,039,030,483	4,713,097,498
1002.06.00	Tobacco Tax	1,193,923,369	1,014,034,738
1002.07.00	Stamp Duty	3,998,163,306	-
1002.09.00	Turnover Tax	8,140,257	3,885,484
1002.10.00	Social Responsibility Levy	-	12,300
1002.11.00	Telecommunication Levy	15,927,326,277	17,304,005,581
1002.12.00	Nation Building Tax	143,380,063	328,081,775
1002.12.01	Services	94,085,924	44,176,006

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2024 Rs.	2023 Rs.
1002.12.02	Manufacturing	31,083,439	23,940,015
1002.12.03	Imports	18,210,700	259,965,755
1002.13.00	Tele dramas, Films and Commercials Levy	123,750,000	150,450,000
1002.14.00	Cellular Tower Levy	1,685,680,675	1,630,777,873
1002.15.00	SMS Advertising Levy	598,153,711	247,273,102
1002.16.00	Social Security Contribution Levy	234,503,456,797	216,180,546,555
1002.16.01	Services	110,972,540,336	112,350,531,382
1002.16.02	Manufacturing	59,149,363,554	52,564,896,761
1002.16.03	Imports	64,381,552,907	51,265,118,412
1003.00.00	License Taxes and Other	13,846,378,564	12,920,731,651
1003.01.00	Luxury Motor Vehicle Tax	3,011,256,714	3,021,178,181
1003.03.00	Betting & Gaming Levy	8,447,282,594	7,421,816,561
1003.04.00	Share Transaction Levy	2,387,839,256	2,477,736,910
1003.07.00	Other Licenses	3,536,268,178	3,885,686,378
1003.07.02	Registration Fees Relevant to the Department of Registrar General	2,611,915,191	2,400,009,636
1003.07.03	Private Timber Transport	112,137,869	121,693,246
1003.07.04	Tax on Sale of Motor Vehicles	24,747,500	35,596,226
1003.07.05	License Fees Relevant to the Ministry of Defence	80,360,013	64,116,857
1003.07.06	License Fees Relevant to the Dept. of Fisheries & Aquatic Resources	173,126,050	179,170,315
1003.07.08	Company Registration Levy	-	(88,230,000)
1003.07.09	Carbon Tax	3,824,348	7,081,679
1003.07.10	Vehicle Entitlement Levy	240,333,564	978,765,002

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2024 Rs.	2023 Rs.
1003.07.11	Debt Repayment Levy	49,119,639	31,369,964
1003.07.99	Other	240,704,005	156,113,454
1003.08.00	Fees Under the Certificate to be Granted Yearly to Notary Registrar of the High Court	4,650,979	8,939,192
1003.10.00	Migrating Tax	31,581,314	14,350,332
1003.11.00	Remittance Fee	572,756	-
	Total Taxes on Domestic Goods & Services	2,184,508,209,889	1,416,757,750,191
NOTE - 3	<u>TAXES ON INTERNATIONAL TRADE</u>		
1001.01.00	Import Duties	111,146,555,476	105,120,348,637
1001.02.00	Export Duties	26,790,841	26,750,355
1001.03.00	Import & Export Licenses Fees	3,762,583,369	3,304,992,140
1001.04.00	Ports & Airports Development Levy	170,013,996,256	175,486,337,460
1001.05.00	Cess Levy	81,128,500,534	57,184,111,680
1001.05.01	Import Cess Levy	79,133,032,048	54,955,605,977
1001.05.02	Export Cess Levy	1,995,468,486	2,228,505,704
1001.08.00	Special Commodity Levy	115,199,333,932	51,327,452,912
1001.99.00	Other	-	-
	Total Revenue from Taxes on International Trade	481,277,760,408	392,449,993,183
	Total Tax Revenue	3,708,569,745,131	2,720,563,053,336
NOTE - 4	<u>NON-TAX REVENUE AND OTHERS</u>		
2001.00.00	Revenue from Departmental Enterprises (a)	28,016,147,301	30,700,710,204
2001.01.00	Railways	16,462,233,085	16,079,474,196

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2024 Rs.	2023 Rs.
2001.02.00	Postal	10,785,753,689	13,627,445,761
2001.03.00	Stores Advance Accounts (Explosive Items)	650,000,000	900,000,000
2001.04.00	Prisons Industrial and Agricultural Advance Account	118,160,528	93,790,247
2002.00.00	Return on Government Assets (b)	105,267,231,824	108,932,471,661
2002.01.00	Rent	6,423,115,930	6,986,315,943
2002.01.01	Rent on Government Building & Housing	1,798,607,650	1,634,693,929
2002.01.02	Rent on Crown Forests	973,578,229	1,739,394,752
2002.01.03	Rent from Land and Other	148,383,339	150,083,569
2002.01.04	Lease Rental from Regional Plantation Companies	2,052,886,284	1,880,763,681
2002.01.99	Other Rental	1,449,660,427	1,581,380,012
2002.02.00	Interest	57,763,691,429	26,245,034,955
2002.02.01	On-Lending	9,821,014,870	9,439,025,444
2002.02.99	Other	47,942,676,559	16,806,009,511
2002.03.00	Profits	33,190,901,922	60,496,772,520
2002.04.00	Dividends	7,889,522,543	15,204,348,243
2003.00.00	Sale Proceeds & Charges (c)	170,917,446,330	176,108,291,686
2003.01.00	Departmental Sales	201,147,768	158,732,020
2003.02.00	Administrative Fees & Charges	114,120,892,236	108,723,167,422
2003.02.01	Audit Fees	413,597,899	415,611,400
2003.02.03	Fees Under Registration of Persons	1,263,202,390	1,128,518,400
2003.02.04	Fees of Department of Survey	422,323,377	359,211,368

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2024 Rs.	2023 Rs.
2003.02.05	Service Charges of Government Press	2,097,002,958	1,091,284,271
2003.02.06	Fees Under the Fauna & Flora Protection Ordinance	61,549,390	50,026,598
2003.02.07	Fees of Passports, Visas & Dual Citizenship	37,999,917,977	42,772,537,242
2003.02.08	Embarkation Levy	38,311,806,768	38,828,543,756
2003.02.09	Fees of Department of Valuation	414,067,725	244,849,260
2003.02.10	Fees of Registrar of Companies	217,480,931	183,673,278
2003.02.11	Legal Fees from Corporations & Statutory Bodies	183,403,504	124,597,691
2003.02.12	Fees Recovered Under the Public Contract Act	62,430,000	49,895,800
2003.02.13	Examinations & Other Fees	184,822,080	217,794,625
2003.02.14	Fees Under the Motor Traffic Act & Other Receipts	14,464,034,455	12,197,934,922
2003.02.15	Registration Fees on Motor Vehicle Transfers Under the Issuing Motor Vehicle Permits on Concessionary Terms	27,904,424	6,867
2003.02.16	Air Craft Rentals	81,514,309	14,705,813
2003.02.17	Fee on Local Sale of Garments	121,416,728	171,682,532
2003.02.18	Fees Relevant to the Department of Agriculture	926,148,764	884,822,691
2003.02.19	Fees Relevant to the Botanical Gardens	1,366,415,878	833,193,462
2003.02.21	Fees Relevant to the Ministry of Petroleum Industries	3,158,283,029	1,724,530,475
2003.02.22	Merchant Shipping Secretariat Fees	224,984,808	198,254,438
2003.02.23	Casino Licence Fees	5,100,000,000	-
2003.02.99	Sundries	7,018,584,841	7,231,492,534
2003.03.00	Fines and Forfeits	10,708,177,994	8,310,563,255
2003.03.01	Fines and Forfeits - Customs	8,023,524,418	5,438,106,419

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2024 Rs.	2023 Rs.
2003.03.02	Fines and Forfeits - Other	2,684,653,576	2,872,456,836
2003.04.00	Public Officer's Motor Cycle Premium	333,509	490,386
2003.05.00	Treasury Bonds Premium	13,461,749,333	19,418,195,594
2003.06.00	Revenue from the United Nations' Peacekeeping Operations	3,156,379,314	10,124,287,627
2003.07.00	Programme for Purchasing of Paddy	86,430,015	961,121,370
2003.08.00	Sale of Hydro Power	3,927,236,127	1,353,731,252
2003.99.00	Other Receipts	25,255,100,034	27,058,002,760
			-
2004.00.00	Social Security Contributions (d)	43,088,782,077	36,258,424,820
2004.01.00	Central Government	27,012,611,633	22,713,034,278
2004.02.00	Provincial Councils	16,076,170,444	13,545,390,542
2005.00.00	Current Transfers (e)	5,822,902,742	5,966,176,282
2005.01.00	Central Bank Profits	-	1,028,542,891
2005.99.00	National Lotteries Board and Other Transfers	5,822,902,742	4,937,633,391
	Total Non Tax Revenue and Others (a+b+c+d+e)	353,112,510,273	357,966,074,652
NOTE - 5	CAPITAL REVENUE		
2006.02.00	Sale of Capital Assets	1,110,150,162	515,895,718
2006.02.01	Vehicles	136,021,462	329,570,816
2006.02.02	Other	974,128,700	186,324,902

Notes to Report on Financial Performance of the Government

Revenue Code	Revenue Title	Up to December	
		2024 Rs.	2023 Rs.
2006.04.00	Recoveries from On-Lending	27,841,168,923	276,274,960,094
	Total Capital Revenue	28,951,319,084	276,790,855,812
<u>NOTE - 6</u>	<u>GRANTS</u>		
3001.01.00	Foreign Grants	57,553,886,511	24,803,439,298
3001.02.00	Local Grants	127,126,022	698,378,005
	Total Grants	57,681,012,533	25,501,817,303

** Amount which is not classified under sub revenue codes by the respective reporting entities.
Instructions have already given to classify this under the relevant sub revenue codes.*

Object Code	Actual Object Title	Up to December Actual	
		2024 Rs	2023 Rs
NOTE-7 <u>OBJECT CODE WISE CLASSIFICATION OF SALARIES, WAGES & OTHER EMPLOYMENT BENEFITS</u>			
Personal Emoluments			
1001	Salaries and Wages	344,286,124,554	350,085,070,609
1002	Overtime and Holiday Payments	50,689,074,631	47,883,578,288
1003	Other Allowances	327,549,535,760	266,646,199,461
	Total	722,524,734,945	664,614,848,358
NOTE - 8 <u>OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS AND SERVICES</u>			
Travelling Expenditure			
1101	Domestic	7,309,056,507	22,434,114,110
1102	Foreign	1,408,987,517	1,816,875,191
	Total (a)	8,718,044,024	24,250,989,301
Supplies			
1201	Stationery and Office Requisites	7,663,860,796	6,512,762,502
1202	Fuel	60,055,421,282	45,257,772,707
1203	Diets and Uniforms	112,460,088,549	80,682,779,211
1204	Medical Supplies	135,663,650,305	147,708,158,864
1205	Other	8,332,023,989	11,561,756,085
	Total (b)	324,175,044,921	291,723,229,369
Maintenance Expenditure			
1301	Vehicles	6,753,942,098	5,874,916,687
1302	Plant and Machinery	3,364,146,263	4,797,010,927
1303	Buildings and Structures	2,430,361,965	1,707,371,415
1304	Software Maintenance	942,429,920	-
	Total (c)	13,490,880,246	12,379,299,029

Object Code	Actual Object Title	Up to December Actual	
		2024 Rs	2023 Rs
Services			
1401	Transport	7,941,491,792	7,228,280,563
1402	Postal and Communication	4,746,979,888	4,654,928,847
1403	Electricity and Water	27,956,278,377	25,347,129,523
1404	Rents and Local Taxes	8,564,753,517	8,611,354,562
1405	Cleaning and Janitorial Services	6,427,013,721	-
1406	Interest Payment for Leased Vehicles	111,944,696	171,915,971
1407	Security Services	3,297,159,009	-
1408	Lease Rental for Vehicles Procured Under Operational Leasing	475,227,914	339,665,696
1409	Other	63,480,649,458	28,818,448,821
Total (d)		123,001,498,371	75,171,723,984
Total Expenditure on Other Goods and Services (a+b+c+d)		469,385,467,561	403,525,241,683
<u>NOTE - 9 OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES</u>			
<u>Transfers</u>			
1501	Welfare Programmes	337,615,956,786	301,200,066,032
1502	Retirement Benefits	396,652,843,909	372,861,600,089
1503	Public Institutions	83,017,883,464	77,490,823,510
1504	Development Subsidies	111,665,554,944	85,038,802,257
1505	Subscriptions and Contributions Fee	3,142,935,363	3,259,659,019
1506	Property Loan Interest to Public Servants	1,691,241,725	1,951,050,625
1507	Grants to Provincial Councils	394,943,323,807	333,566,964,524
1508	Other	125,494,140,210	3,127,916,934
1509	Contribution to Contingencies Fund	25,787,602,364	26,970,731,755
Total		1,480,011,482,571	1,205,467,614,745

Object Code	Actual Object Title	Up to December Actual	
		2024 Rs	2023 Rs
<u>NOTE - 10 OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS AND DISCOUNTS</u>			
1601	Domestic Debt	1,685,746,357,570	1,131,300,820,971
1602	Foreign Debt	284,941,740,110	123,391,434,479
1603	Discounts on Treasury Bills and Treasury Bonds	603,344,754,276	1,200,907,288,888
	Total	2,574,032,851,957	2,455,599,544,338
<u>NOTE - 11 OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</u>			
1701	Losses and Write off	99,798,477	131,972,628
1702	Contingency Services	-	-
1703	Implementation of the Official Languages Policy	60,050,628	46,926,225
	Total	159,849,105	178,898,852
	TOTAL RECURRENT EXPENDITURE	5,246,114,386,140	4,729,386,147,977
<u>NOTE - 12 OBJECT CODE WISE CLASSIFICATION OF CAPITAL EXPENDITURE</u>			
Rehabilitation and Improvements of Capital Assets			
2001	Buildings and Structures	29,704,199,622	17,461,123,370
2002	Plant, Machinery and Equipment	19,561,910,344	12,581,545,586
2003	Vehicles	8,768,019,222	8,654,510,591
	Total (a)	58,034,129,188	38,697,179,546
Acquisition of Capital Assets			
2101	Vehicles	9,991,663,373	15,087,983,972
2102	Furniture and Office Equipment	7,104,116,583	5,178,566,439
2103	Plant, Machinery and Equipment	21,146,303,910	15,544,365,480

Object Code	Actual Object Title	Up to December Actual	
		2024 Rs	2023 Rs
2104	Buildings and Structures	227,355,174,784	32,934,621,893
2105	Lands and Land Improvements	70,021,286,819	22,061,904,792
2106	Software Development	3,566,807,464	4,312,566,199
2108	Capital Payment for Leased Vehicles	463,666,557	609,482,109
	Total (b)	339,649,019,490	95,729,490,885
	Capital Transfers		
2201	Public Institutions	16,082,998,028	64,232,170,159
2202	Development Assistance	35,553,965,159	37,973,174,932
2203	Contribution to Provincial Councils	21,943,650,000	10,100,000,000
2204	Transfers Abroad	2,418,267,774	1,365,556,140
2205	Capital Grants to Non-Public Institution	368,830,676	511,036,632
	Total (c)	76,367,711,637	114,181,937,862
	Acquisition of Financial Assets		
2301	Equity Contribution	69,424,289,106	270,520,862,759
2302	On-Lending	40,520,279,263	19,143,592,671
	Total (d)	109,944,568,369	289,664,455,430
	Capacity Building		
2401	Staff Training	3,782,691,923	6,070,470,950
	Total (e)	3,782,691,923	6,070,470,950
	Other Capital Expenditure		
2501	Restructuring	2,016,539,823	17,119,927
2503	Contingency Services	-	-
2504	Contribution to Provincial Councils	16,722,883,191	24,540,266,069

Object Code	Actual Object Title	Up to December Actual	
		2024 Rs	2023 Rs
2505	Procurement Preparedness	11,900,891	22,780,891
2506	Infrastructure Development	116,598,790,566	305,202,534,826
2507	Research and Development	13,025,706,172	13,597,142,824
2509	Other	78,878,831,991	45,021,545,958
	Total (f)	227,254,652,634	388,401,390,495
	TOTAL CAPITAL EXPENDITURE (a+b+c+d+e+f)	815,032,773,241	932,744,925,167
NOTE - 13 PUBLIC DEBT REPAYMENT			
3001	Domestic Debt Repayments	984,755,070,822	4,674,904,561,952
3002	Foreign Debt Repayments	427,490,477,752	337,296,566,144
	TOTAL PUBLIC DEBT REPAYMENT	1,412,245,548,574	5,012,201,128,097
	TOTAL CAPITAL EXPENDITURE INCLUDING PUBLIC DEBT REPAYMENT	2,227,278,321,815	5,944,946,053,264