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உள்ளநாட்டு இறைவரித் திணைக்களம் - இலங்கை
Inland Revenue Department - Sri Lanka

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வருடாந்த செயலாற்றுகை அறிக்கை
ANNUAL PERFORMANCE REPORT

2019

Annual Performance Report of the Year 2019

INLAND REVENUE DEPARTMENT

Expenditure Head No 246

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List of Abbreviations

BEPS	Base Erosion & Profit Shifting
BGL	Betting and Gaming Levy
CGIR	Commissioner General of Inland Revenue
CGT	Capital Gain Tax
CIGFL	Construction Industry Guarantee Fund Levy
CIR	Commissioner of Inland Revenue
CIT	Corporate Income Tax
DCGIR	Deputy Commissioner General of Inland Revenue
DRL	Debt Repayment Levy
ESC	Economic Service Charge
GDP	Gross Domestic Production
GST	Goods and Services Tax
ICT	Information and Communication Technology
IIT	Individual Income Tax
IRD	Inland Revenue Department
IT	Income Tax
MT	Migrating Tax
NBT	Nation Building Tax
NSL	National Security Levy
OECD	Organization for Economic Corporation and Development
PAYE	Pay As You Earn
PIT	Partnership Income Tax
RAMIS	Revenue Administration and Management Information System
SCIR	Senior Commissioner of Inland Revenue
SD	Stamp Duty
SET	Statement of Estimated Tax
STL	Share Transaction Levy
TT	Turnover Tax
VAT	Value Added Tax
VAT on FS	Value Added Tax on Financial Services
VEL	Vehicle Entitlement Levy
WHT	Withholding Tax

Chapter 1

Institutional Profile

1.1 Introduction

Tax policy and tax administration are the vital parts of every tax system in any economy. In modern economies of the world, taxes are the most important source of government revenue. Governments impose taxes on their citizens as a means of raising revenue, which is then used to meet their budgetary demands. Inland Revenue Department (formerly known as Income Tax Department) was established in the year of 1932, having the primary objective of securing decent tax revenue to be utilized for the sustainable development of Sri Lanka. Since, the Inland Revenue Department (IRD) has played an admirable role in the collection of government revenue among other revenue collection agencies. Starting from Mr. N.J.Huxham, there were 32 Commissioner Generals who assumed duties as the head of the Inland Revenue Department. In the year 2018, Mr.A.N.Guruge was appointed as the Commissioner General of Inland Revenue and he continues to hold the office to date. Head office of the Inland Revenue Department situated in Sir Chittampalam A Gardiner Mawatha, Colombo 02, while some of its divisions were located in Nawam Mawatha, Colombo 02 and Mehewara Piyasa, Narahenpita. Further, it also operates 15 Regional offices and Metropolitan Branches scattered around the island to provide a better service to the taxpayers.

Inland Revenue Department has marked a praiseworthy contribution to the state revenue through the administration of Income Tax, Value Added Tax, Nation Building Tax, Economic Service Charge, Capital Gain Tax, Debt Repayment Levy, Stamp Duty and Betting and Gaming Levy in the year of 2019. Further, it could claim substantial growth in the tax revenue collection when compared to the year 2018. This Annual Performance Report, which has been prepared in accordance with section 2.4 of the Public Finance Circular dated 12th September 2002, No.402, enables to elaborate more precisely about the accomplishments of the Inland Revenue Department throughout the year 2019.

1.2 Vision, Mission and Strategic Goals

Vision

To be a taxpayer friendly tax administrator delivering excellent service to the taxpaying public, with well trained and dedicated staff.

Mission

To collect taxes in-terms of relevant tax and other related laws, by encouraging voluntary compliance while deterring tax evasion and tax avoidance, and

To enhance public confidence in the tax system administered by the Department of Inland Revenue by administering relevant tax and other related laws in a fair, friendly and expeditious manner and thereby facilitate a beneficial tax culture.

Strategic Goals

To improve voluntary compliance by taxpayers with the tax laws through programs, which encourage and assist in that and detect those who do not comply and, where necessary, take appropriate corrective action.

To improve the effectiveness of the Department by the application of efficient work methods, technology and better utilization of available resources.

To enhance the productivity and professionalism of the staff through management and technical training, work experience, and thereby to enable them to contribute more effectively towards the fulfillment, by the Department, of its mission.

1.3 Key Functions of the IRD

- Administration of all enactments under the purview of the Commissioner General of Inland Revenue (CGIR)
- Collection of government tax revenue
- Providing feedback on implementation of fiscal policies

1.4 Main Divisions of the IRD

- Customer Services & Promotion Division
 - Primary Registration Unit
 - Tax Registration Unit
 - Customer Information Updating Unit
 - Business Consultation Unit
 - Customer Supporting and Promotion Unit
 - Central Document Management Unit

- Corporate Compliance and Audit Division
 - Medium Entities Units
 - Large Entities Units

- Non Corporate Compliance and Audit Division
 - High Net Worth Non-Corporate and VIP & RTP Unit
 - Metro Corporate Employees Unit

- Metro and Regional Division
 - Metro Units
 - Regional Units

- Appeal Division
 - Non Corporate Entities Unit
 - Medium Corporate Unit
 - Large Corporate Unit

- Refund Division
 - Medium Corporate Units
 - Large Corporate Units

- Default Division
 - Medium Corporate Units
 - Large Corporate Unit
 - Legacy Unit

- Secretariat Division
 - Tax Policy and Legislation Unit
 - Revenue Monitoring Unit
 - International Tax Policy Unit

- Source Tax Divisions
 - Economic Service Charge (ESC) Unit
 - Pay As You Earn (PAYE) Unit
 - Withholding Tax (WHT) Unit
 - Stamp Duty (SD) Unit
 - Capital Gain Tax (CGT) Unit

- Information & Communication Technology (ICT) Administration Division
 - Central Processing Unit
 - Information Technology Administration Service Unit
 - Payments and Reconciliation Unit

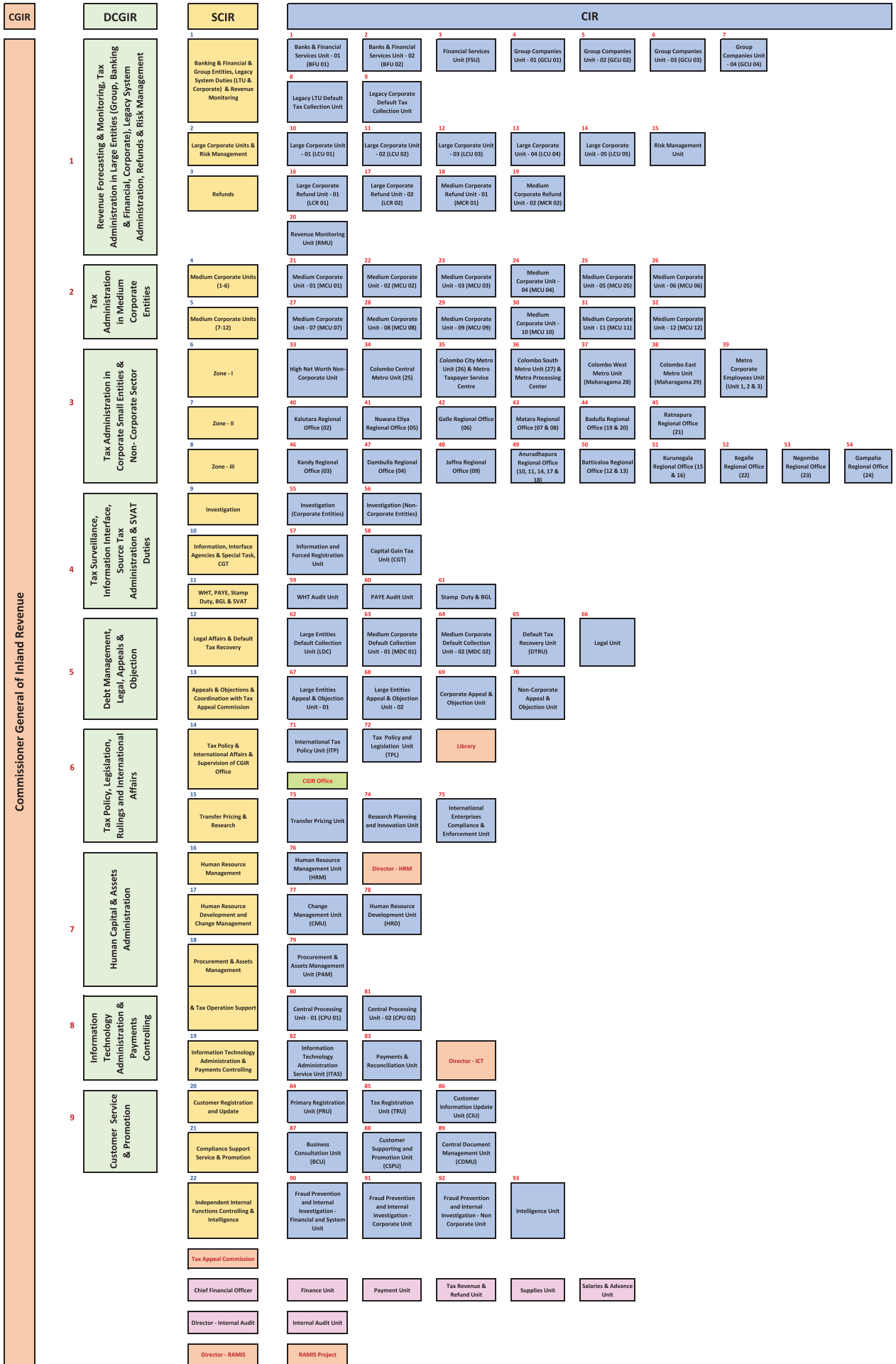
- Fraud Prevention and Investigation Division
 - Fraud Prevention & Internal Investigation Unit
 - Investigation Units
 - Intelligence Unit
 - Information and Force Registration Unit

- Human Resource and Assets Administration Division
 - Human Resource Administration Unit
 - Human Resource Development Unit
 - Procurement and Asset Management Unit
 - Change Management Unit

- Accounts Division
 - Accounts Units
 - Internal Audit Unit

- Revenue Administration and Management Information System (RAMIS) Project Division

Organization Chart of Inland Revenue Department as at 31.12.2019



Chapter 02

Progress and the Future Outlook

2.1 Special Achievements of the IRD in the year 2019

2.1.1. Taxes Administered by IRD during the year

Taxes imposed under enactments administered by IRD during the year are as follows.

Table 2.1: Taxes Administrated by IRD

Tax	Enactments
Income Tax (IT)	Inland Revenue Act, No. 24 of 2017
Value Added Tax (VAT) (including Value Added Tax on Financial Services (VAT on FS))	Value Added Tax Act, No. 14 of 2002 as amended by Act, No. 7 of 2003, 13 of 2004, 6 of 2005 & 08 of 2006, 14 of 2007, 15 of 2008, 15 of 2009, 9 of 2011, 7 of 2012, 17 of 2013, 7 of 2014, 11 of 2015, 20 of 2016, 25 of 2018 and 19 of 2019
Economic Service Charge (ESC)	Economic Service Charge Act, No. 13 of 2006 as amended by Act, No. 15 of 2007, 11 of 2008, 16 of 2009, 11 of 2011, 11 of 2012, 6 of 2013, 9 of 2014, 13 of 2015, 7 of 2017 and 33 of 2018
Nation Building Tax (NBT)	Nation Building Tax Act, No. 9 of 2009 as amended by Act, No.32 of 2009, 10 of 2011, 9 of 2012, 11 of 2013, 10 of 2014, 12 of 2015, 22 of 2016, 13 of 2017, 20 of 2018 and 20 of 2019
Betting and Gaming Levy (BGL)	Betting and Gaming Levy Act, No. 40 of 1988 as amended by Act No. 14 of 2015
Stamp Duty (SD)	Stamp Duty Act, No. 43 of 1982 and the Stamp Duty (Special Provisions) Act, No. 12 of 2006 as amended by Act, No. 10 of 2008 and 13 of 2011
Share Transaction Levy (STL)	Finance Act, No. 5 of 2005 and Finance Act. No. 13 of 2007
Migrating Tax (MT)	Finance Act, No. 10 of 2015
Debt Repayment Levy (DRL)	Finance Act, No. 35 of 2018

Source: Inland Revenue Department

The IRD continued to deal with collection of following taxes, which were in force earlier and have since been repealed or abolished.

Table 2.2: Taxes Abolished and Repealed but collection made year 2019

Tax	Relevant Enactment
National Security Levy (NSL)	National Security Levy Act, No. 52 of 1991 as amended
Goods and Services Tax (GST)	Goods and Services Tax Act, No. 34 of 1996 as amended
Turnover Tax (TT) (Northern Province)	Turnover Tax Act, No. 69 of 1981 as amended
Vehicle Entitlement Levy (VEL)	Finance Act, No. 10 of 2015
Construction Industry Guarantee Fund Levy (CIGFL)	Finance Act, No. 5 of 2005 as amended

Source: Inland Revenue Department

2.1.2. Total Revenue Collection

Inland Revenue Department collected net revenue of Rs. 1,025,319,006,780/- (including Stamp Duty which is transferred in full to the Provincial Councils and the 1/3 of collection under Nation Building Tax which is transferred to the Provincial Councils) during the year 2019.

The total revenue collection for the year, amounting to Rs. 1,025,319 million shows an increase of Rs. 124,971 million over that of the previous year. This achievement was possible mainly due to wide array of measures undertaken by IRD for facilitating and enforcement of compliance including the implementation of RAMIS system.

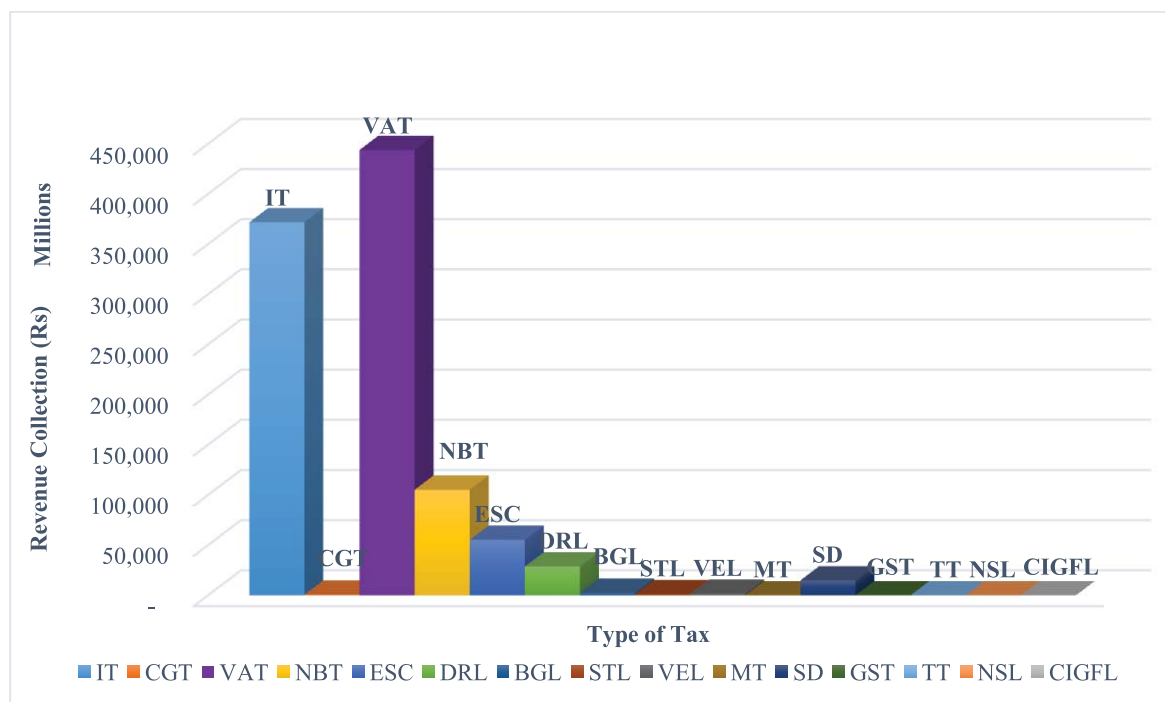
The ratio of the total revenue contribution by the IRD to the Government revenue in the year was 54.22%. Total collection of revenue indicates 98.77% achievement when compared to the revenue under each type of taxes with the corresponding estimates while net revenue collection (excluding Stamp Duty which is transferred in full to the Provincial Councils and the 1/3 of collection under Nation Building Tax which is transferred to the Provincial Councils) was 96.78% from the estimate for the year.

Table 2.3: Total Revenue Collection – 2019

Type of Tax	Revenue Estimate (Rs.)	Revenue collection (Rs.)	Collection as a % of Estimate	Collection as a % of Total Revenue
Income Tax	318,000,000,000	371,795,681,316	116.92%	36.26%
Capital Gain Tax	2,000,000,000	602,439,115	30.12%	0.06%
Value Added Tax	529,000,000,000	443,877,131,612	83.91%	43.29%
Nation Building Tax	91,000,000,000	105,185,802,597	115.59%	10.26%
Economic Service Charge	65,000,000,000	55,301,397,165	85.08%	5.39%
Debt Repayment Levy	28,000,000,000	28,673,572,980	102.41%	2.80%
Betting & Gaming Levy	3,500,000,000	2,435,982,807	69.60%	0.24%
Share Transaction Levy	1,610,000,000	1,023,443,599	63.57%	0.10%
Vehicle Entitlement Levy	-	1,498,601,586	-	0.15%
Migrating Tax	16,000,000	5,008,044	31.30%	0.00%
Stamp Duty	-	14,863,016,823	-	1.45%
Goods & Services Tax	-	17,036,964	-	-
Turnover Tax	-	29,626,965	-	-
National Security Levy	-	9,045,921	-	-
Construction Industry Guarantee Fund Levy	-	1,219,286	-	-
Remittance Fee	3,000,000	-	-	-
Total Revenue Collection	1,038,129,000,000	1,025,319,006,780	98.77%	100.00%

Source: Inland Revenue Department

Figure 2.1: Total Revenue Collection - 2019



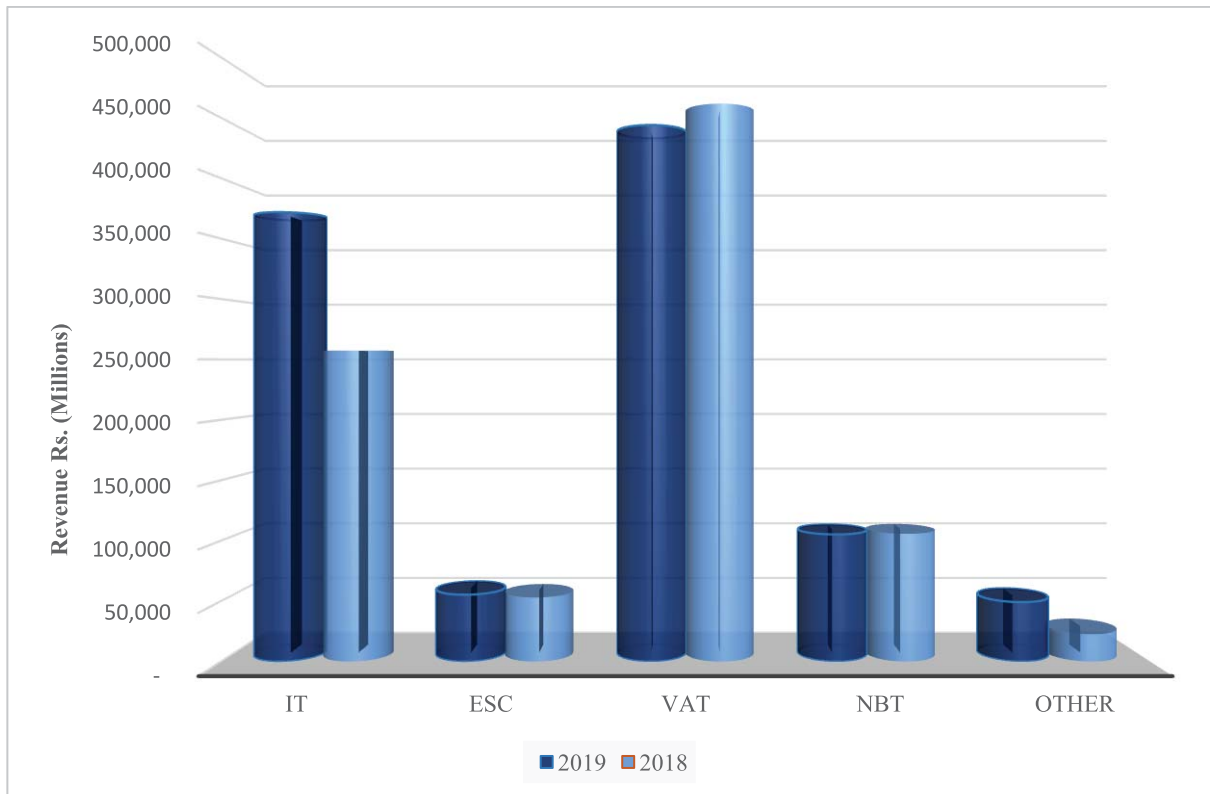
Source: Inland Revenue Department

Table 2.4: Revenue Comparison of Year 2018 and 2019

Type of Tax	2019 Revenue Collection (Rs.)	2018 Revenue Collection (Rs.)	Increase/ Decrease of Collection as a %
Income Tax	371,795,681,316	257,366,657,198	44.46%
Capital Gain Tax	602,439,115	104,148,162	478.44%
Value Added Tax	443,877,131,612	461,650,624,889	-3.85%
Nation Building Tax	105,185,802,597	105,690,527,186	-0.48%
Economic Service Charge	55,301,397,165	52,978,509,494	4.38%
Debt Repayment Levy	28,673,572,980	4,501,166,919	537.03%
Betting & Gaming Levy	2,435,982,807	2,469,578,624	-1.36%
Share Transaction Levy	1,023,443,599	1,196,346,653	-14.45%
Vehicle Entitlement Levy	1,498,601,586	2,191,685,363	-31.62%
Migrating Tax	5,008,044	16,682,442	-69.98%
Stamp Duty	14,863,016,823	12,026,430,018	23.59%
Goods & Services Tax	17,036,964	2,000	-
Turnover Tax	29,626,965	88,934,025	-66.69%
National Security Levy	9,045,921	40,986,382	-77.93%
Construction Industry Guarantee Fund Levy	1,219,286	26,198,521	-95.35%
Remittance Fee	-	-	-
Total Revenue Collection	1,025,319,006,780	900,348,477,876	13.88%

Source: Inland Revenue Department

Figure 2.2: Revenue Comparison of year 2019 and 2018



Source: Inland Revenue Department

2.1.3. Inland Revenue Department Contribution to the Government Revenue

Table 2.5 shows the contribution of the Inland Revenue Department to the Government Revenue and to the Gross Domestic Production (GDP) in 2019 and its trends in last consecutive four years. Figure 2.3 illustrates these contributions. Total Government Revenue in 2019 is Rs. 1,890,899 million and IRD recorded 54.22% from the total Government revenue.

Revenue collection by IRD as a percentage of GDP at current price is 6.83 in 2019.

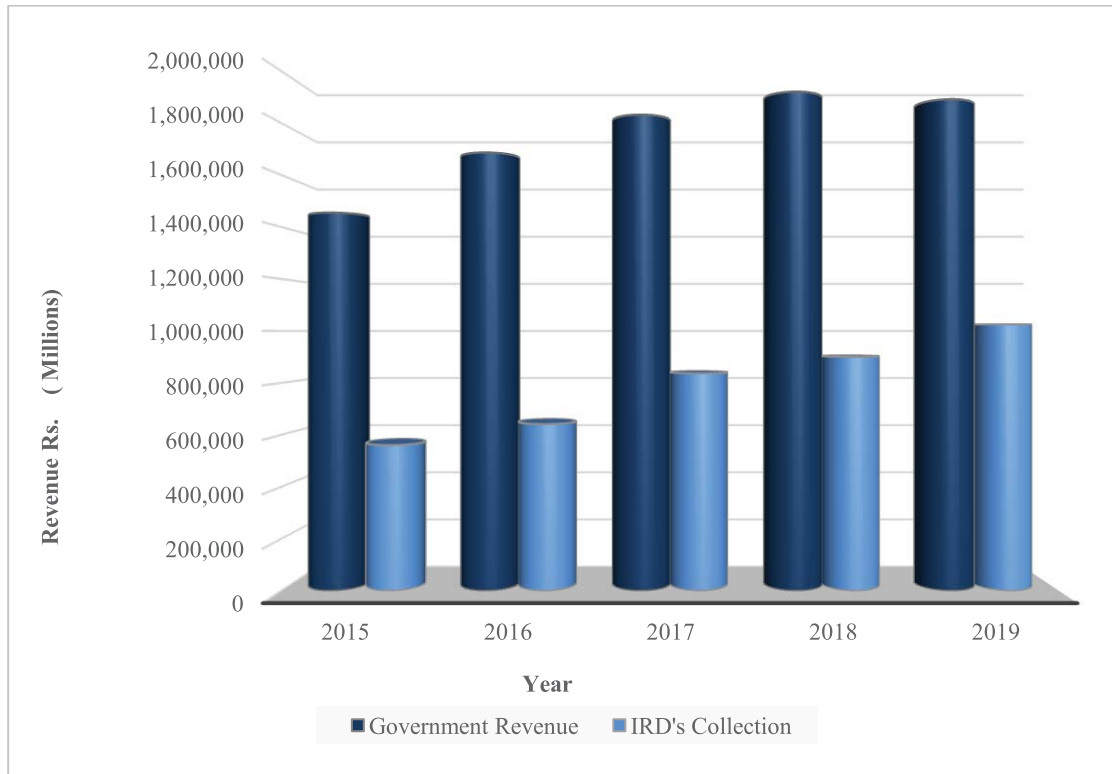
Table 2.5: Contribution of Inland Revenue to the Government Revenue and GDP (at Current Prices)

Year	Government Revenue (Rs. Mn)	IRD'S Collection (Rs. Mn)	% of IRD's Collection to Gov. Revenue	GDP (at Current Prices) (Rs. Mn)	% of IRD's Collection to GDP
2015	1,454,878	560,422	38.52%	10,950,621	5.12%
2016	1,686,061	641,547	38.05%	11,996,083	5.35%
2017	1,831,531	836,518	45.67%	13,328,103*	6.28%
2018	1,919,973	900,348	46.89%	14,366,103*	6.27%
2019	1,890,899	1,025,319	54.22%	15,016,142	6.83%

*Revised

Source: Central Bank of Sri Lanka

Figure 2.3: IRD Contribution to the Government Revenue



Source: Inland Revenue Department

2.1.4. Transfer of Revenue of Stamp Duty and Nation Building Tax to the Provincial Councils

In terms of the amendments made to respective legislative provisions in pursuant to the Budget of 2011, revenue from following taxes collected by the Commissioner General of Inland Revenue have been transferred at the mentioned percentages to the Provincial Councils.

Nation Building Tax	33.33% of the total collection
Stamp Duty	100% of the total collection

Table 2.6 shows the total revenue collection and the amount transferred to the Provincial Councils of respective taxes.

Table 2.6: Transfer of Tax Revenue to Provincial Councils - 2019

	Total Collection (Rs.)	Amount Transferred to Provincial Councils (Rs.)	%
Nation Building Tax	105,185,802,597	34,513,372,984	33.33%
Stamp Duty	14,863,016,823	14,863,016,823	100%

Source: Inland Revenue Department

2.1.5. Details of Taxpayer Registration

The number of persons registered with the IRD for different taxation purposes, as at the end of the year 2019 is shown in Table 2.7

Table 2.7: Number of Taxpayers Registered as at 31.12.2019

Income Tax		
<u>Corporate</u>		
Resident Companies / Non - Resident Companies	56,460	
<u>Non - Corporate</u>		
Individuals	281,105	
Partnerships	17,300	
Bodies of Persons	804	
Employees paying Income Tax under PAYE Scheme	1,149,883	
Total Income Taxpayers		1,505,552
Other Taxpayers		
Persons and Partnerships registered for Economic Service Charge	17,359	
Persons registered for Value Added Tax	28,914	
Persons registered for Value Added Tax on Financial Services	237	
Persons registered for NBT	92,028	
Persons registered for Nation Building Tax on Financial Services	237	
Persons registered for Betting Levy Taxpayers	631	
Persons registered for Gaming Levy Taxpayers	4	
Total Other Taxpayers		139,410
Employers Registered under PAYE Scheme	35,448	
Withholding agents registered for Withholding Tax on Interest	1,627	
Withholding Tax on Specified Fees (Regular Monthly Schedules Senders)	13,764	
Stamp Duty (Regular Quarterly Schedules Senders)	9,432	
		60,271
Total Number of Registered Taxpayers as at 31.12.2019		1,705,233

Source: Inland Revenue Department

2.1.6. Productivity Ratio

The total expenditure of the IRD in the year 2019 was Rs. 4,535.13 million and the revenue collected was Rs. 1,025,319.01 million. Therefore, the productivity ratio (i.e. the revenue collected for every rupee of expenditure) is 226:1. In other words, the cost of collection for 100/- rupees was 44 cents. The cost of collection for the 100/- rupees excluding VAT, NBT and ESC on imports, accounted 54 cents. (In year 2018 the corresponding amounts were 46 cents and 58 cents respectively). Table 2.8 provides a classification of revenue collection, total expenditures and the cost of collections for the year 2017 to 2019.

Table 2.8: Revenue Collection, Total Expenditure and Cost of Collection (Rs. Millions)

Description	2017	2018	2019
Revenue collection			
Income tax	229,841.81	257,366.66	371,795.68
Economic Service Charge	44,719.76	52,978.51	55,301.40
Value Added Tax	443,739.47	461,650.62	443,877.13
Nation Building Tax	101,824.56	105,690.53	105,185.80
Betting and Gaming Levy	1,929.03	2,469.58	2,435.98
Share Transaction Levy	1,333.90	1,196.35	1,023.44
Vehicle Entitlement Levy	1,650.96	2,191.68	1,498.60
Debt Repayment Levy	-	4,501.17	28,673.57
Migrating Tax	4.1	16.68	5.01
Capital Gain Tax	-	104.14	602.44
Social Responsibility Levy	-	-	-
Turnover Tax	20.75	88.93	29.63
Stamp Duty	11,377.13	12,026.43	14,863.02
Goods and Services Tax	0.12	-	17.04
National Security Levy	15.95	40.99	9.05
Construction Industry Guarantee Fund Levy	52.77	26.2	1.22
Land Tax	7.38	-	-
Total Collection	836,517.69	900,348.47	1,025,319.01
Expenditure			
Recurrent Expenditure			
Emoluments	2,103.06	2,433.27	2,712.91
Travelling	122.37	37.82	22.55
Supplies and Equipment	108.89	116.24	170.84
Maintenance and repairs	60.72	72.65	142.41
Contracted Services	579.47	737.22	720.17
Transfers	40.09	42.96	43.85
Capital Expenditure			
Rehabilitation & Improvements	61.08	52.67	114.85
Acquisitions	53.44	38.9	144.55
Capacity building	127.82	180.92	42.80
Investment (RAMIS Project)	1,067.93	288.84	364.27
Investment (New IR Act)	12.29	132.81	55.93
Total Expenditure	4,337.16	4,134.30	4,535.13
Cost of Collection per 100/-	0.52	0.46	0.44
Cost of Collection per 100/- , excluding VAT, NBT & ESC on imports	0.67	0.58	0.54

Source: Inland Revenue Department

2.1.7. Awareness Programs for Tax Paying Public and Tax professionals

Inland Revenue Department organized awareness programs for taxpayers and tax professionals during the year 2019. These programs mainly focused on delivering knowledge about changes of tax law and return filling through e-Service.

Table 2.9: Awareness programs for General Public in year 2019

	Subject	Institute/Audience	No. of Persons attend
1	Educational Exhibition	Wayamba University of Sri Lanka	500*
2	e-Services (WHT & PAYE)	Tax Payers and Tax professionals	160
3	e-Services (WHT & PAYE)	Banks and Finance companies	150
4	e-Services (WHT & PAYE)	Tax Payers and Tax professionals	150
5	Tax Clinic	Tax Payers and Business Community	180
6	Tax Clinic	Tax Payers and Business Community	175
7	Workshop on Taxation	Uva Wellassa University - Badulla	180
8	VAT on FS	Banking and Finance companies	130
9	Tax Clinic	Tax Payers and Tax professionals	170
10	Tax Clinic	Tax Payers and Business Community - Galle	150
11	e-Filling (VAT & NBT)	Tax Payers and Tax professionals	180
12	Awareness Program on Self Estimated Tax (SET) Return - Year of Assessment 2019/2020	Tax Payers and Tax professionals	160
13	Enterprises Sri Lanka 2019 - Anuradhapura	Exhibition Stall	1200*
14	Awareness Program on SET Return - Year of Assessment 2019/2020	Tax Payers and Tax professionals	180
15	Awareness Program on Return of Income (Individual Income Tax (IIT)/Corporate Income Tax (CIT)/Partnership Income Tax (PIT))	Tax Payers and Tax professionals	175
16	Awareness Program on Return of Income (IIT/CIT/PIT)	Tax Payers and Tax professionals	180
17	Awareness Program on Tax	Road Development Authority	100
18	Awareness Program on Return of Income (IIT/CIT/PIT)	Tax Payers and Tax professionals	180
19	Awareness Program on Return of Income (IIT/CIT/PIT)	Rathnapura	225
20	Awareness Program on Return of Income (IIT/PIT)	Kegalle	200
21	Awareness Program on Return of Income (IIT/PIT)	Jaffna	400
22	Awareness Program on Return of Income (IIT/PIT)	Kalutara	180

23	Awareness Program on Return of Income (IIT/PIT)	Anuradhapura	325
24	Awareness Program on Return of Income (IIT/PIT)	Negombo	200
25	Awareness Program on Return of Income (IIT/PIT)	Dambulla	452
26	Awareness Program on Return of Income (IIT/PIT)	Gampaha	180
27	Awareness Program on Return of Income (IIT/PIT)	Badulla	223
28	Awareness Program on Return of Income (IIT/PIT)	Kurunegala	500
29	Awareness Program on Return of Income (IIT/PIT)	Matara	761
30	Awareness Program on Return of Income (IIT/PIT)	Galle	283
31	Awareness Program on Return of Income (IIT/PIT)	Nuwaraeliya	200
32	Awareness Program on Return of Income (IIT/PIT)	Kandy	500
33	Awareness Program on Return of Income (IIT/PIT)	Jawaththa	200
34	Awareness Program on Return of Income (IIT/PIT)	Maharagama	535
35	Awareness Program on Return of Income (IIT/PIT)	Batticaloa	400
36	Awareness Program on Tax	Nations Development Bank (NDB)	150
37	Awareness Program on Return of Income (CIT)	Financial Institutes	160
48	Awareness Program on Return of Income (CIT)	Tax Payers and Tax professionals - Kandy	125
39	Awareness Program on Return of Income (CIT)	Tax Payers and Tax professionals	230
40	e-Filing (IIT/PIT)	Tax Payers and Tax professionals /Financial Institutes	100
41	Awareness Program on Tax (VAT/NBT/WHT/PAYE)	Ceylon Fertilizer Co.Ltd	150
42	e-Filing (CIT)	Tax Payers and Tax professionals	100

**Approximate Numbers*

Source: Inland Revenue Department

2.1.8. Legislations Enacted during the Year

New amendments introduced within the year in relation to the VAT, NBT and DRL.

- i. Value Added Tax (Amendment) Act, No. 19 of 2019
- ii. Nation Building Tax (Amendment) Act, No. 20 of 2019
- iii. Finance Act, No. 21 of 2019

2.1.9. Approved Charities

Charitable Institutes which are shown in the Table 2.10, has been approved by the Commissioner General of Inland Revenue during the year.

Table 2.10: Approval Granted Charitable institutions in year 2019

Charitable Institute	Gazette Number	Date of the Gazette
Ethanamadala Sahana Elders Home	2127/14	12.06.2019
Cancer Care Association – Sri Lanka	2142/81	27.09.2019
Centre For Handicapped	2144/23	09.10.2019

Source: Inland Revenue Department

2.1.10. Issued Gazette Notices

Following Gazette notices were issued during the year under the respective Acts administrated by the IRD.

Table 2.11: Gazette Notices Published During the Year 2019

	Gazette No.	Date	Description
I	2124/03	21.05.2019	Value Added Tax Charged on Supply of Services by a Hotel, Travel Agent etc.
II	2125/69	01.06.2019	Order Under Section 2a of Value Added Tax Act, No. 14 of 2002 as Amended by Act, No. 06 of 2005
III	2147/59	31.10.2019	Order Under Value Added Tax Act, to be charged on Condominium Housing Units
IV	2151/52	29.11.2019	Order under Value Added Tax Act, (Hotel & Financial Services, Import or Supply of Goods) w.e.f. 01.12.2019
V	2151/60	06.12.2019	Amendment to the Extraordinary Gazette No. 2151/52 of 29.11.2019, publish under Value Added Tax Act

Source: Inland Revenue Department

2.1.11. Affairs related to Double Tax Avoidance Agreements during the Year 2019

➤ **Revised Agreement with Chez Republic**

Constitutional procedure has been completed up to cabinet approval and pending for government level signing.

➤ **Revised Agreement with Denmark**

Constitutional procedure has been completed up to cabinet approval and pending for government level signing.

➤ **New Agreement with Maldives**

First round negotiations were held in Colombo, Sri Lanka during 15 – 19 July, 2019 and agreed draft was initialed at official level on July 19, 2019.

➤ **Revised Agreement with Cyprus**

First round negotiations were held in Nicosia, Cyprus during 29 – 31 October, 2019 and agreed draft was initialed at official level on October 31, 2019.

➤ **Revised Agreement with Oman**

Parliament approval has been received and Gazette notification No. 2154/50 was issued on December 20, 2019.

2.2 Challenges and Future Goals of IRD

2.2.1. Challenges

2.2.1.1. IRD Contribution as a Percentage of GDP

Sound and robust Tax Administration helps to enhance revenue collection by deterring tax evasion and tax avoidance and increasing taxpayers' moral to pay taxes. In this context, the impact of better quality tax administration on the level of the tax revenue-to-GDP ratio across countries is considered as significant. Sri Lanka's tax revenue contribution to GDP ratio shows 11.9 percent in 2018 and 11.6 percent in 2019. According to the International Monetary Fund, developing countries generally should have a tax to GDP ratio of at least 15%, to ensure the strength of money necessary to invest in the future and achieve sustainable economic growth. It has been identified as a challenge to IRD to accelerate the tax to GDP ratio amidst the constant policy changes and changes in external environmental factors.

2.2.1.2. Direct and Indirect Tax Ratio

The appropriate mix of direct and indirect taxes remains as a debate in political and academic circles with reference to the virtues and defects of those two forms. The choice of appropriate mix of direct and indirect tax matters as it contributes to the stabilization and consolidation process of the entire economic performance of the government. Economic doctrines supporting government intervention in the economy have brought forward recommendations to have a tax mix which comprises a larger percentage of direct tax revenue and a low percentage of indirect tax revenue. Policy formulations of Sri Lanka focus on achieving 60:40 direct and indirect tax composition while it is 20:80 at present. This has been identified as a challenge of the Inland Revenue Department.

2.2.1.3. New Income Tax Legislation

New legislation on Income Tax was introduced with effect from 01.04.2018 with a view to simplifying the complexity of previous tax system. The new Inland Revenue Act, No.24 of 2017 has brought drastic changes to the existing systems and procedures. The knowledge and understanding of both officers and taxpaying communities were identified as a must to move forward with the new legislation. Conducting awareness programs and introducing new system changes was a challenge while working with the previous tax statute. The awareness process which, although became a challenge, was nevertheless faced successfully.

2.2.1.4. Increasing e - filing

Inland Revenue Department introduced RAMIS in 2017 to streamline the tax system and improve the tax compliance. This system has the ability to submit the tax returns online. Therefore, Inland Revenue Department has conducted tax payer awareness programs to wider the use of online return filing. However, it has been observed that during the last three years of assessment, e-filing of income tax returns was less than five percent of the tax return compliance. The computer literacy rate in Sri Lanka has been gradually increasing during the last few years. Therefore, increasing the percentage of online return filing is a major challenge that the Inland Revenue Department has to overcome.

2.2.2. Future Goals

Taxation is an instrumental tool to procure resources for the government to utilize for the financing of the overall development of the economy. Thus, tax payment is a mandatory phenomenon for each and every citizen of a country. Each state should formulate a comprehensive and cohesive tax system which can balance the different objectives in view of its own requirements and goals. As one of the tax administrator in Sri Lanka, Inland Revenue Department has recognized this sensibly in setting up its future goals, which leads to enhance tax revenue through increasing tax compliance.

As the Inland Revenue Department we have planned to accomplish the following goals in the future, with a view to energize the uplifting of tax compliance.

I. Proposed Administrative Tools to be Implemented

▪ e-payment System


Inland Revenue Department has surpassed a historical milestone in the taxation history of Sri Lanka, with the introduction of the Revenue Administration Management Information System (RAMIS). Thus, taxpayers were enabled to experience various types of e-services such as taxpayer registration, filing of tax returns, checking tax balances and transaction history, requesting refunds, lodging appeals/objections, requesting clearance certificates, etc. without queuing up in front of counters by wasting valuable time, money and effort. But we were unable to overcome some of the issues confronted by the taxpaying community when making tax payments. Therefore as an extension to the e-services already introduced, e-payment facility is to be implemented within the year 2020. Accordingly it is intended to formulate a platform for making tax payments through Online, with the collaboration of Commercial banks operated in Sri Lanka. Intention of this e-payment system is to eliminate the drawbacks coupled with current tax payment mechanism and provide a more effortless, simplified and safer method to settle tax dues.

▪ Using Unique Number as Taxpayer Identification Number

As a Tax administrator of the country it is highly required to integrate with other government agencies to collect valuable tax related information. Therefore, use of unique number required for the sharing information among the relevant agencies like banks, Department of the Registrar of Companies, Department of Customs, Department of excise etc. The primary purpose of the unique identification number is to allow the tax administrator to reach other information related to the taxpayer. Thus, this will enable revenue officers to match data available in the department with other institutions and ultimately this will have a clear impact on increasing the tax compliance.

II. Increasing Tax Morale

Tax morale simply means taxpayer perception and attitude towards paying taxes. Increasing tax morale offers vital contribution to achieve sustainable growth in tax revenue in developing countries. Further, tax compliance cannot be solely enhanced through the use of rewards penalties and interest or the possibility of audits. Therefore, increasing tax morale among the citizens have a clear impact in increasing the tax compliance of a country. Thus, the Inland Revenue Department is planning to conduct more taxpayer educational and awareness programs with the view to increase tax morale of the society towards uplifting tax compliance in the country.



.....
Commissioner General of Inland Revenue

Chapter 03

Overall Financial Performance for the Year

44,550,000	Subsidies, Grants and Transfers	7	43,849,827	42,963,737	}
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
3,956,255,000	Total Recurrent Expenditure (D)		3,812,734,099	3,440,162,341	
	Capital Expenditure				} ACA- 2(ii)
143,545,000	Rehabilitation & Improvement of Capital Assets	10	114,849,704	52,668,048	
303,660,000	Acquisition of Capital Assets	11	144,550,552	327,734,557	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
50,000,000	Capacity Building	14	42,800,427	180,922,912	
2,453,190,000	Other Capital Expenditure	15	420,200,893	132,812,485	
2,950,395,000.00	Total Capital Expenditure (E)		722,401,576	694,138,002	
	Main Ledger Expenditure (F)		37,509,116,981	33,677,639,174	
	Deposit Payments		37,367,788,137	33,524,853,542	ACA-4
	Advance Payments		141,328,845	152,785,632	ACA- 5/5(a)/5(b)
	Total Expenditure G = (D+E+F)		42,044,252,656	37,811,939,517	
-	Imprest Balance as at 31st December 2019 H = (C-G)		987,523,609,460	865,593,225,175	

Statement of Financial Position
As at 31st December 2019

	Note	Actual	
		2019 Rs	2018 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	5,635,976,225	5,248,351,927
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	374,582,321	352,553,088
Cash & Cash Equivalents	ACA-3	20,557,301	-
Total Assets		6,031,115,847	5,600,905,015
<u>Net Assets / Equity</u>			
Net Worth to Treasury		(627,171,007)	(2,563,353,527)
Property, Plant & Equipment Reserve		5,635,976,225	5,248,351,927
Rent and Work Advance Reserve	ACA-5(b)	-	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	1,001,753,328	2,915,906,615
Imprest Balance	ACA-3	20,557,301	-
Total Liabilities		6,031,115,847	5,600,905,015

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 5 to 38 and Notes to accounts presented in pages from 39 to 48 form and integral parts 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 to in agreement.

S. R. Attygalle
Chief Accounting Officer

Name :

Designation :

Date : 24/2/2020

[Signature]
Accounting Officer

Name :

Designation :

Date : 2020/02/17

Nadun Guruge
Commissioner General
Department of Inland Revenue,
Sir Chittampalam A. Gardiner Mawatha,
Colombo 02.

E. G. Suwinceetha Menike
Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)

Name :

Date : 2020.02.17

E. G. Suwinceetha Menike
Chief Financial Officer (Actg.)
Department of Inland Revenue
Colombo - 02

S. R. Attygalle
Secretary to the Treasury and Secretary to the
Ministry of Finance, Economy and Policy
Development
The Secretariat
Colombo 01

3.3 Statement of Cash Flows

ACA-C

Statement of Cash Flows for the Period ended 31st December 2019

	Actual	
	2019 Rs.	2018 Rs.
<u>Cash Flows from Operating Activities</u>		-
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	48,194	-
Profit	-	-
Non Revenue Receipts	88,637,941	14,794,094,916
Revenue Collected from the Other Heads	31,567,380	-
Imprest Received	17,931,655,060	-
Total Cash generated from Operations (a)	18,051,908,575	14,794,094,916
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	3,768,884,272	2,398,780,826
(-) Direct debit	(4,194,505)	
Subsidies & Transfer Payments	43,849,827	42,859,177
Expenditure on Other Heads	5,427,362	-
Tax Refund by Cash	1,162,560,994	
Tax Refund by Treasury	774,118,508	
Other Refund	3,750	
Imprest Settlement to Treasury	9,656,000,000	10,814,706,755
Total Cash disbursed for Operations (b)	15,406,650,207	13,256,346,758
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)	2,645,258,368	1,537,748,158
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	450,300	-
Recoveries from On Lending	-	-
Recoveries from Advance	96,497,969	-
Total Cash generated from Investing Activities (d)	96,948,269	-
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	722,401,576	671,621,144
(-) Direct debit	(19,434,522)	
Advance Payments	104,528,994	-

Total Cash disbursed for Investing Activities (e)	807,496,048	671,621,144
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(d)-(e)	(710,547,779)	(671,621,144)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c)+(f)	1,934,710,589	866,127,014
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Deposit Received	35,453,634,850	-
Total Cash generated from Financing Activities (h)	35,453,634,850	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Deposit Payments	37,367,788,137	866,127,014
Total Cash disbursed for Financing Activities (i)	37,367,788,137	866,127,014
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	(1,914,153,287)	(866,127,014)
Net Movement in Cash (k) = (g)-(j)	20,557,302	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4 Notes to the Financial Statements

Note-(i)

Statement of Losses and Waivers

(Losses under F.R. 106 and F.R. 113)

Ministry / Department / District Secretariat : Department of Inland Revenue

Expenditure Head No : 246

Programme No. & Title : 01 Operational Programme

(i) Statement of Losses Recovered/Written off/Waived off during the year.

	Value	No. of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00		
Over	Rs. 25,000.01		
Total			

<u>Classification of the cases by nature of Losses.</u>	No. of Cases	Value (Rs.)
1		
2		
3		
4		
Total		

(ii) Statement of Losses being held to be Written off/Waived off or recoverable so far

	Value	No. of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	8	129,380.00
Over	Rs. 25,000.01	2	60,393.00
Total		10	189,773.00

Age Analysis per (ii)

Less than five years	No. of Cases	
	Amount	Rs.
5-10 years	No. of Cases	
	Amount	Rs.
Over 10 years	No. of Cases	10
	Amount	Rs. 189,773.00

<u>Classification of the cases by Nature of Losses</u>	<u>No. of Cases</u>	<u>Value (Rs.)</u>
1. Losses and Write off	10	189,773.00
2		
3		
4		
Total	<u>10</u>	<u>189,773.00</u>

Note- Details on losses under F.R.106 and waives under F.R. 113 accounted under object code no 1701 and such losses and waivers expected to be accounted in coming years should be included.

Note-(ii)

Statement of write off from books

Ministry / Department / District Secretariat : Department of Inland Revenue

Expenditure Head No : 246

Programme No. & Title : 01 Operational Programme

1 **Statement of losses and waivers under F.R. 109 during the year**

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	0	-
(ii)	Over Rs. 25,000.01	10	1,092,713
Total		10	1,092,713

2 **Statement of write off from the book and recoveries under F.R. 109 during the year**

Nature of Loss		Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
		Rs.	Rs.	Rs.	Rs.	Rs.	
Charges on 2019 for the losses occurred in 2016							
1	JO-8478	-	It was done for free as it was a minor repair.				-
Charges on 2019 for the losses occurred in 2017							
1	KC-4824	-	20,200.00	20,200.00	-	-	-
2	NC-4992	-	31,939.50	31,939.50	-	-	-
Total		-	52,139.50	52,139.50	-	-	-
Charges on 2019 for the losses occurred in 2018							

1	CAC-9958	-	224,200.00	224,200.00	-	-	-	
2	PG-0428	-	22,815.00	22,815.00	-	-	-	
3	300-4557	-	26,700.00	26,700.00	-	-	-	
4	CAC-9953	-	12,700.00	12,700.00	-	-	-	
5	CAD-0040	-	30,450.00	30,450.00	-	-	-	
6	KR-2237	-	21,677.50	18,125.00	-	3,552.50	-	
7	CAC-9954	-	12,800.00	12,800.00	-	-	-	
8	CAC-9941	-	14,000.00	14,000.00	-	-	-	
9	CAD-0047	-	118,400.00	118,400.00	-	-	-	
10	CAD-0160	-	26,000.00	26,000.00	-	-	-	
11	CAD-0162	-	34,900.00	34,900.00	-	-	-	
12	KS-2628	-	421,762.50	411,671.25	-	10,091.25	-	
13	CAD-0047	-	25,900.00	25,900.00	-	-	-	
14	NB-3366	-	25,650.00	25,650.00	-	-	-	
15	KR-2237	-	22,425.00	19,100.00	-	3,325.00	-	
Total		-	1,040,380.00	1,023,411.25	-	16,968.75	-	
16	CAC-9954	-	Respective bills had not been forwarded even though the repairs were completed.					
17	NC-4991		Had not forwarded the final bill.					
Charges on 2019 for the losses occurred in 2019								
1	CAD-0046	-	160,600.00	160,600.00	-	-	-	
2	CAD-0165	-	176,963.44	176,963.44	-	-	-	
3	NA-5667	-	33,250.00	33,250.00	-	-	-	
4	CAD-0164	-	94,880.64	92,432.34	-	2,448.30	-	

5	CAC-9946	-	90,515.09	83,725.77	-	6,789.32	-
6	CAC-9944	-	25,990.00	25,990.00	-	-	-
7	NB-7198	-	62,162.16	62,162.16	-	-	-
8	CAC-9946	-	194,050.74	165,761.35	-	28,289.39	-
9	NA-5665	-	219,650.00	219,650.00	-	-	-
10	301-6593	-	72,178.00	72,178.00	-	-	-
Total		-	1,130,240.07	1,092,713.06	-	37,527.01	-
11	300-4557	-	It was done for free as it was a minor repair.				
12	CAD-0045	-	Forwarded for the repairs.				-
13	CAD-0046	-	Forwarded for the repairs.				-
14	CAD-0159	-	Due to be forwarded for the repairs.				-
15	NA-9125	-	Due to be forwarded for the repairs.				-
16	CAD-0046	-	Forwarded for the repairs.				-
17	NC-4992	-	Forwarded for the repairs.				-
18	JO-8478	-	Due to be forwarded for the repairs.				-
19	CAC-9954	-	Due to be forwarded for the repairs.				-
20	CAD-0165	-	Forwarded for the repairs.				-
21	250-9361	-	Due to be forwarded for the repairs.				-

Note - Excluding losses and waivers to be accounted in Note (i), only any other losses and waivers under F.R.109 should be included in this format.

Statement of Liabilities and Commitments

Ministry / Department / District Secretariat : Department of Inland Revenue

Expenditure Head No: 246

Programme No. & Title : 01 Operational Programme

Name of the Person/ Institution	Commitment No	Month	Date	Head	Programme	Project	Sub Project	Object Code	Finance Code	Details of Item	Commitment	Commitment Balance	Liability Date	Liability Amount	Revised Liability	Paid Liability	Liability Balance
1. Ministries/Government Department																	
Nil																	
Total																	
2. State Corporations/Statutory Boards																	
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	HO Water	186,950.00	186,950.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	HO Electricity	5,000,000.00	5,000,000.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Jawatta Water	23,000.00	23,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Jawatta Electricity	1,600,000.00	1,600,000.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Anuradhapura Water	7,500.00	7,500.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Anuradhapura Electricity	45,000.00	45,000.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Badulla Water	10,900.00	10,900.00		-		-	-

Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Badulla Electricity	43,000.00	43,000.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Batticaloa Water	6,700.00	6,700.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Batticaloa Electricity	32,664.15	32,664.15		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Galle Water	7,600.00	7,600.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Galle Electricity	95,000.00	95,000.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Kandy Water	10,600.00	10,600.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Kandy Electricity	57,250.00	57,250.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Kegalle Water	5,000.00	5,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Kegalle Electricity	34,000.00	34,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Kegalle Electricity	5,000.00	5,000.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Kurunegala Water	8,400.00	8,400.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Kurunegala Electricity	73,000.00	73,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Kurunegala Electricity	481,000.00	481,000.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Maharagama Water	18,000.00	18,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Maharagama Electricity	286,000.00	286,000.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Matara Water	9,000.00	9,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Matara Electricity	67,000.00	67,000.00		-		-	-

National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Negombo Water	7,500.00	7,500.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Negombo Electricity	46,000.00	46,000.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Nuwara Eliya Water	5,000.00	5,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Nuwara Eliya Electricity	34,000.00	34,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Rathnapura Electricity	71,000.00	71,000.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Rathnapura Water	6,000.00	6,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Rathnapura Electricity	54,000.00	54,000.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Nawam Mawatha Water	13,600.00	13,600.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Nawam Mawatha Electricity	481,000.00	481,000.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Water	27,000.00	27,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Electricity	690,000.00	690,000.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Nuwara Eliya Water	2,000.00	2,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Nuwara Eliya Electricity	27,500.00	27,500.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Kalutara Water	18,000.00	18,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Kalutara Electricity	160,000.00	160,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Dambulla Electricity	46,000.00	46,000.00		-		-	-

Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Dambulla Electricity	38,500.00	38,500.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Dambulla Electricity	78,000.00	78,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Gampaha Electricity	62,000.00	62,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Gampaha Electricity	31,000.00	31,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Jaffna Electricity	60,000.00	60,000.00		-		-	-
National Water Supply and Drainage Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Galle Water	8,000.00	8,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Galle Electricity	116,000.00	116,000.00		-		-	-
Ceylon Electricity Board			12/31/2019	246	1	1	0	246-1-1-0-1403	11	TVRS Electricity	10,000.00	10,000.00		-		-	-
Total											10,204,664.15	10,204,664.15		-		-	-
3. Others (Private Parties)																	
N Able (Pvt) Ltd			12/31/2019	246	1	1	0	246-1-1-0-2001	11		11,284,671.76	11,284,671.76	12/31/2019	11,284,671.76		-	11,284,671.76
Nevilles			12/31/2019	246	1	1	0	246-1-1-0-2001	11		247,696.05	247,696.05	12/31/2019	247,696.05		-	247,696.05
Softlogic Information Technologies (Pvt) Ltd.			12/31/2019	246	1	1	0	246-1-1-0-2102	11		29,104,676.23	29,104,676.23	12/31/2019	29,104,676.23		-	29,104,676.23
ADL Degree House			12/31/2019	246	1	1	0	246-1-1-0-1201	11		100,900.00	100,900.00		-		-	-
Narah Stationers			12/31/2019	246	1	1	0	246-1-1-0-1201	11		2,599,344.00	2,599,344.00		-		-	-
John Keells Office Automation (Pvt) Ltd.			12/31/2019	246	1	1	0	246-1-1-0-1201	11		44,700.00	44,700.00		-		-	-
Toppan Forms			12/31/2019	246	1	1	0	246-1-1-0-1201	11		9,432.00	9,432.00		-		-	-
Toppan Forms			12/31/2019	246	1	1	0	246-1-1-0-1201	11		25,336.80	25,336.80		-		-	-
Toppan Forms			12/31/2019	246	1	1	0	246-1-1-0-1201	11		17,236.80	17,236.80		-		-	-

Toppan Forms			12/31/2019	246	1	1	0	246-1-1-0-1201	11		25,012.80	25,012.80		-	-	-
Toppan Forms			12/31/2019	246	1	1	0	246-1-1-0-1201	11		15,001.12	15,001.12		-	-	-
Toppan Forms			12/31/2019	246	1	1	0	246-1-1-0-1201	11		78,505.20	78,505.20		-	-	-
Toppan Forms			12/31/2019	246	1	1	0	246-1-1-0-1201	11		34,668.00	34,668.00		-	-	-
Office Network (Pvt) Ltd			12/31/2019	246	1	1	0	246-1-1-0-1201	11		53,460.00	53,460.00		-	-	-
Jaya Motors			12/31/2019	246	1	1	0	246-1-1-0-1301	11		7,600.00	7,600.00		-	-	-
Micro Cars Ltd			12/31/2019	246	1	1	0	246-1-1-0-1301	11		61,956.40	61,956.40		-	-	-
EW Information System			12/31/2019	246	1	1	0	246-1-1-0-1302	11		9,614.00	9,614.00		-	-	-
EW Information System			12/31/2019	246	1	1	0	246-1-1-0-1302	11		6,325.00	6,325.00		-	-	-
Arctic (Pvt) Ltd			12/31/2019	246	1	1	0	246-1-1-0-1302	11		397,774.08	397,774.08		-	-	-
Abans PLC			12/31/2019	246	1	1	0	246-1-1-0-1302	11		278,837.25	278,837.25		-	-	-
e-wis Peripherals (Pvt) Ltd.			12/31/2019	246	1	1	0	246-1-1-0-1302	11		8,386.20	8,386.20		-	-	-
CBA			12/31/2019	246	1	1	0	246-1-1-0-1302	11		3,441.37	3,441.37		-	-	-
John Keells Office Automation (Pvt) Ltd.			12/31/2019	246	1	1	0	246-1-1-0-1302	11		41,837.36	41,837.36		-	-	-
Orient Finance PLC			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Kaluthara Electricity	159,000.00	159,000.00		-	-	-
Orient Finance PLC			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Kaluthara Electricity	159,000.00	159,000.00		-	-	-
Orient Finance PLC			12/31/2019	246	1	1	0	246-1-1-0-1403	11	Kaluthara Water	9,800.00	9,800.00		-	-	-
Express Water			12/31/2019	246	1	1	0	246-1-1-0-1403	11		3,600.00	3,600.00		-	-	-
Orient Finance PLC			12/31/2019	246	1	1	0	246-1-1-0-1404	11	Kalutara Rent	710,000.00	710,000.00		-	-	-

J.R.A.S. Jayaweera			12/31/2019	246	1	1	0	246-1-1-0-1404	11	Gampaha Rent	275,000.00	275,000.00		-		-	-
J.R.A.S. Jayaweera			12/31/2019	246	1	1	0	246-1-1-0-1404	11	Gampaha Rent	275,000.00	275,000.00		-		-	-
Fairway Development Limited			12/31/2019	246	1	1	0	246-1-1-0-1404	11	Scout Building Rent	5,400,000.00	5,400,000.00		-		-	-
Fairway Development Limited			12/31/2019	246	1	1	0	246-1-1-0-1404	11	Scout Building Rent	2,700,000.00	2,700,000.00		-		-	-
Office Line Service			12/31/2019	246	1	1	0	246-1-1-0-1409	11		212,250.00	212,250.00		-		-	-
Wijeya Newspapers Ltd			12/31/2019	246	1	1	0	246-1-1-0-1409	11		230,000.00	230,000.00		-		-	-
Upali Newspapers (pvt) Ltd			12/31/2019	246	1	1	0	246-1-1-0-1409	11		45,000.00	45,000.00		-		-	-
Lake House			12/31/2019	246	1	1	0	246-1-1-0-1409	11		52,000.00	52,000.00		-		-	-
Express News Paper			12/31/2019	246	1	1	0	246-1-1-0-1409	11		6,000.00	6,000.00		-		-	-
Softlogic Information Technologies (Pvt) Ltd.			12/31/2019	246	1	1	0	246-1-1-0-2001	11		1,751,599.79	1,751,599.79		-		-	-
Metropolitan Communications (Pvt) Ltd.			12/31/2019	246	1	1	0	246-1-1-0-2102	11		469,200.00	469,200.00		-		-	-
D.R. Office Furniture			12/31/2019	246	1	1	0	246-1-1-0-2102	11		12,900.00	12,900.00		-		-	-
e-wis Peripherals (Pvt) Ltd.			12/31/2019	246	1	1	0	246-1-1-0-2102	11		3,942,640.00	3,942,640.00		-		-	-
Leema Creations			12/31/2019	246	1	1	0	246-1-1-0-2102	11		9,139,224.60	9,139,224.60		-		-	-
Alpha Industries 9Pvt) Ltd			12/31/2019	246	1	1	0	246-1-1-0-2102	11		9,412,652.07	9,412,652.07		-		-	-
Softlogic Information Technologies (Pvt) Ltd.			12/31/2019	246	1	1	2	246-1-1-2-2509	11		14,552,338.10	14,552,338.10		-		-	-
N-able			12/31/2019	246	1	1	2	246-1-1-2-2509	11		23,171,695.28	23,171,695.28		-		-	-

N-able			12/31/2019	246	1	1	2	246-1-1-2-2509	11		66,923,803.00	66,923,803.00		-		-	-
N-able			12/31/2019	246	1	1	2	246-1-1-2-2509	11		1,167,015.97	1,167,015.97		-		-	-
Total											185,236,131.23	185,236,131.23	131,490.00	40,637,044.04	-	-	40,637,044.04
Grand Total											195,440,795.38	195,440,795.38	131,490.00	40,637,044.04	-	-	40,637,044.04

Nature of payments/Liabilities should be recognized separately as follows.

1. Ministries/Government Departments
2. State Corporations/Statutory Boards
3. Private Parties

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

Commitments are contracts or written agreements which have been entered in to with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received.

Note(iv)

Statement of Liabilities - (i)

Statement of Commitments in terms of FR 94 (2) and (3)

Ministry / Department / District Secretariat : Department of Inland Revenue

Expenditure Head No. : 246

Programme No. & Title : 01 Operational Programme

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department	Nil							XX XX
Total								
2. State Corporations/Statutory Boards	Nil							XX XX
Total								
3. Others (Private Parties)	Nil							XX XX
Total								
Grand Total								

Note-(v)

Statement of Liabilities - (ii)

Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)

Ministry / Department / District Secretariat : Department of Inland Revenue

Expenditure Code : 246

Programme No. & Title : 01 Operational Programme

Name of the Person/Institution (To be identified at the time of Transferring the Provision to Deposit Accounts.) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transferred				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department Total	Nil						XX XX	
2. State Corporations/ Statutory Boards Total	Nil						XX XX	
3. Others (Private Parties) Total	Nil						XX XX	
Grand Total								

Statement of Claims under Reimbursable Foreign Aid

Ministry / Department / District Secretariat : Department of Inland Revenue

Programme No. & Title : 01 Operational Programme

	<u>Rs.</u>
(1) Provision in Estimates - 2019 under Reimbursable Foreign Aid including Supplementary provisions	Nil
(2) Total Expenditure disbursed during the year 2019, against (I) above
(3) Total of Reimbursement Claims outstanding as at 01 st January 2019
(4) Total of Reimbursement Claims made during the year 2019, in respect of years 2018 & prior years (if any)
(5) Total of Reimbursement Claims made during the year 2019, in respect of year 2019
(6) Total of Claims disallowed by the Donor, during 2019 (if any), in respect of Claims 2018 or prior years (if any)
(7) Total of Claims disallowed by the Donor, during 2019 (if any), in respect of Claims 2019
(8) Total of Reimbursements received during the year 2019, in respect of years 2018 or prior years
(9) Total of Reimbursements received during the year 2019, in respect of years 2019
(10) Total of reimbursement Claims outstanding as at 31 st December 2019
[(3+4+5) - (6+7)] - (8+9)	
(11) Total of Reimbursement Claims made after 31/12/2019 in respect of 2019 up to the finalization of the Financial Statements
(12) Total of Reimbursement received after 31/12/2019 up to the finalization of the Financial Statements
(13) Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements
(10 + 11 - 12)

Note-(vii)

Statement of Missing Vouchers

Ministry / Department / District Secretariat : Department of Inland Revenue

Expenditure Head No : 246

Programme No. & Title : 01 Operational Programme

Date	Voucher No.	Name of Payee	Nature of Payment	Amount (Rs.)
-		Nil	-	
-			-	
-			-	

The Status Report as at 31/12/2019 on Bank Accounts opened
in terms of Treasury Operation Circular No. 3/2015 of 23.10.2015

Ministry / Department / District Secretariat : Department of Inland Revenue

Expenditure Head No. : 246

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2019 (Rs.)	Balance as Per Cash Book as at 31/12/2019 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2019 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
	Bank of Ceylon	7041552	314,181,401.48	-	7,778.00	December
	Bank of Ceylon	7041554	9,272,116.19	-	-	December
	Bank of Ceylon	7041561	1,932,387.39	-	-	December
	Central Bank	50526	51,806,448.76	-	12,851.00	December
	Central Bank	50504	324,000.00	-	-	December
	*People's Bank	204-1-1001-1-9026618	-	-	-	December

* Relevant Units had informed not to close this Account as the matters on default tax are still due to be continued. Therefore it is informed that the respective Account is in active mode, even though it was inactive.

3.5 Performance of the 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
-	<u>INCOME TAX</u>				
1004.01.01	Income Tax	149,000,000,000	149,000,000,000	225,827,921,710	151.56%
1004.01.02	Dividend Tax	24,000,000,000	24,000,000,000	23,340,067,650	97.25%
1004.01.03	Remittance Tax	10,000,000,000	10,000,000,000	11,318,485,684	113.18%
1004.02.01	PAYE	65,000,000,000	65,000,000,000	49,444,746,912	76.07%
1004.02.99	Other	18,000,000,000	18,000,000,000	11,513,928,597	63.97%
1004.03.00	Withholding Tax				
1004.03.01	On Interest	41,500,000,000	41,500,000,000	30,435,047,429	73.34%
1004.03.99	On Fees & Other	10,500,000,000	10,500,000,000	19,915,483,335	189.67%
1004.04.00	Economic Service Charge				
1004.04.01	Domestic	57,000,000,000	57,000,000,000	53,639,837,461	94.10%
1004.04.02	Imports	8,000,000,000	8,000,000,000	1,661,559,705	20.77%
1004.05.00	Capital Gain Tax	2,000,000,000	2,000,000,000	602,439,115	30.12%
-	<u>TAXES ON DOMESTIC GOODS & SERVICES</u>				
1002.01.00	Value Added Tax				
1002.01.01	Financial Services	60,000,000,000	60,000,000,000	49,821,404,086	83.04%
1002.01.02	Other Services	171,000,000,000	171,000,000,000	138,896,037,548	81.23%
1002.01.03	Manufacturing	93,000,000,000	93,000,000,000	85,245,594,182	91.66%
1002.01.04	Imports	205,000,000,000	205,000,000,000	169,914,095,797	82.88%
1002.02.00	Goods and Services Tax				
1002.02.01	Services	-	-	11,357,976	-
1002.02.02	Manufacturing	-	-	5,678,988	-
1002.02.03	Imports	-	-	-	-
1002.03.00	National Security Levy				
1002.03.01	Services	-	-	3,509,118	-
1002.03.02	Manufacturing	-	-	5,536,803	-
1002.03.03	Imports	-	-	-	-
1002.07.00	Stamp Duty	-	-	-	-
1002.08.00	Debits Tax	-	-	-	-
1002.09.00	Turnover Tax	-	-	29,626,965	-
1002.10.00	Social Responsibility Levy	-	-	-	-
1002.12.00	Nation Building Tax				
1002.12.01	Services	51,000,000,000	51,000,000,000	39,756,506,039	77.95%
1002.12.02	Manufacturing	14,000,000,000	14,000,000,000	12,689,085,534	90.64%
1002.12.03	Imports	26,000,000,000	26,000,000,000	18,226,838,039	70.10%

1003	License Taxes and other				
1003.03.00	Betting & Gaming Levy	3,500,000,000	3,500,000,000	2,435,982,807	69.60%
1003.04.00	Share Transaction Levy	1,610,000,000	1,610,000,000	1,023,443,599	63.57%
1003.05.00	Construction Industry Guarantee Fund Levy	-	-	1,219,286	
1003.07.00	Other Licenses				
1003.07.10	Vehicle Entitlement Levy	-	-	1,498,601,586	
1003.07.11	Debt Repayment Levy	28,000,000,000	28,000,000,000	28,673,572,980	102.41%
1003.09.00	Taxes on Lands leased out to Foreigners	-	-	-	
1003.10.00	Migrating Tax	16,000,000	16,000,000	5,008,044	31.30%
1003.11.00	Remittance Fee	3,000,000	3,000,000	-	
	Total Revenue	1,038,129,000,000	1,038,129,000,000	975,942,616,973	94.01%

* Excluding Stamp Duty which is transferred in full to the Provincial Councils and the 1/3 of collection under Nation Building Tax which is transferred to the Provincial Councils

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	3,999,650	3,956,255	3,812,734	96%
Capital	2,907,000	2,262,911	722,402	24%

3.7 In terms of F.R. 208 grant of allocations for expenditure to this department as an agent of other Ministries/ Department

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		
Not Applicable						

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 31.12.2019	Balance as per Financial Position Report as at 31.12.2019	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	16,643	16,643	-	100%
9152	Machinery and Equipment	665,354	665,354	-	
9153	Land	2,048	2,048	-	
9154	Intangible Assets	262,348	262,348	-	
9155	Biological Assets	-	-	-	
9160	Work in Progress	-	-	-	
9180	Lease Assets	2,725	2,725	-	

3.9 Auditor General's Report

Annexure

Chapter 04

Performance Indicators

4.1 Performance Indicators of the Inland Revenue Department

Table 4.1: Performance Indicators of the Year 2019

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100%-90%	75%-89%	50%-74%
Collection of Revenue	98.77%		
Conducting Awareness Programs	127%		
Tax file Opening	129%		

Source: Inland Revenue Department

Chapter 05

Sustainable Development Goals

5.1 Sustainable Development Goals

The Sustainable Development Goals are a universal action, introduced by United Nations for its member countries, to end poverty, protect the planet and improve the lives and prospects of everyone, everywhere. Accordingly, relevant institutions in the member states have to set-up institutional framework for implementing the Sustainable Development Goals. One of the first steps in the implementation of Sustainable Development Goals is institutional arrangements for adopting the targets and indicators of the Sustainable Development Goals.

A better tax administration is important to meet Sustainable Development Goals of a country. The focus on the Sustainable Development Goal targets and indicators of the Inland Revenue Department was discussed in the end of year 2019. However, Inland Revenue Department is planning to take necessary arrangements to identify the particular Sustainable Development Goals and develop effective targets and indicators with the guidance and assistance of relevant authorities.

Chapter 06

Human Resource Management and Development

6.1 Cadre Management

Table 6.1: Cadre as at 31.12.2019

	Approved Cadre	Existing Cadre	Vacancies
Senior	1,248	1,097	151
Tertiary	34	31	3
Secondary	1,055	1,039	16
Primary	496	456	40

Source: Inland Revenue Department

The senior level officers of the Inland Revenue Department are directly involve in the tax administration functions and their functions are directly affect to performance of the department. Therefore, the shortage of the senior level officers will lead to increase the responsibilities and workloads of existing staff. There were 151 vacancies in the senior level officers as at 31.12.2019. Therefore, during the year a disturbance occurred to the functions of RAMIS work items. To solve these problems, necessary actions have been taken to recruit 71 officers for the grade III of Sri Lanka Inland Revenue Service.

There were three tertiary level employee vacancies, 16 secondary level employee vacancies and 40 primary level employee vacancies as at 31.12.2019. The information regarding the shortage of employees have been informed to the Ministry of Public Administration and requested to fulfill the vacancies.

6.2 Human Resource Development

Table 6.2: Conducted Human Resource Development Programs in Year 2019

No.	Name of the Program	No. of Staff Trained	Duration of the Programme		Total Investment		Nature of the Programme (Abroad/ Local)	Output/ Knowledge Gained
			From	To	Local	Foreign		
1	Audit of E-Governance under the ITEC Scholarship Scheme of Ministry of External Affairs, Government of India	1	07.01.2019	01.02.2019	-	US \$ 1120	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
2	Human Resource Management For Senior public Sector Officials in Pakistan	2	14.01.2019	20.01.2019	-	US \$ 560	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.

3	One-week Course on Taxpayer Registration (SA19.13, TPR) From 21-25 January 2019 – New Delhi, India	5	21.01.2019	25.01.2019	-	US \$ 1200	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
4	Meeting of the Inclusive Framework on Base Erosion & Profit Shifting (BEPS) - Paris	2	22.01.2019	25.01.2019	-	US \$ 7700 Rs. 256600/-	Abroad	The opportunity for the officers to develop valuable contacts and gain knowledge in specific areas taxation makes their attendance at the meeting a wise investment, which will yield rich dividends for the country, especially IRD.
5	One-week Course on Compliance Risk Management (SA19.14, CRM) - India	4	11.02.2019	15.02.2019	-	US \$ 960	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
6	Study Visit & Knowledge Sharing on Human Resources Development - Malaysia	5	18.02.2019	21.02.2019	-	US \$ 8250 Rs. 292500/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
7	TIWB meeting and Advisory Group for the co-operation with partner economies - Paris	2	18.02.2019	19.02.2019	-	US \$ 6050 Rs. 283400/-	Abroad	The opportunity for the officers to develop valuable contacts and gain knowledge in specific areas taxation makes their attendance at the meeting a wise investment, which will yield rich dividends for the country, especially IRD.
8	Organization for Economic Corporation and Development (OECD) – Exchange of Information as a	2	25.02.2019	01.03.2019	-	US \$ 640 Rs. 255000	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will

	Tool to Combat Offshore Tax Evasion [MTC Event] - Turkey							help to enhance revenue collection.
9	CCNA Routing & Switching Programme - University of Moratuwa	3	February 2019		Rs. 270000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
10	Master of Arts (Economics) - University of Kelaniya	4	February 2019		Rs. 410000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
11	Essentials in System and Network Administration - Distance Learning Centre	2	February 2019		Rs. 40000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
12	Annual Conference of APFASL - Chartered Institute	4	15.02.2019	15.02.2019	Rs. 10000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
13	IRBM - OECD : Transfer Pricing Documentation and CBCR - Malaysia	1	11.03.2019	15.03.2019	-	US \$ 240 Rs. 45700/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
14	OECD – Tax Policy Analysis and Revenue Statistics [MTC Event] - Korea	2	11.03.2019	15.03.2019	-	US \$ 560 Rs. 192000/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
15	One-week Course on Organizational Structure and Management	6	03.03.2019	09.03.2019	-	US \$ 1440	Abroad	It will help to gain knowledge and skills in relation to enhancement of

	(SA19.21, OSM) - India							Human Capital Management and ultimately it will help to enhance revenue collection.
16	Fifth Meeting of the OECD Global Forum on VAT - Australia	2	20.03.2019	22.03.2019	-	US \$ 7260 Rs. 275000/-	Abroad	The opportunity for the officers to develop valuable contacts and gain knowledge in specific areas taxation makes their attendance at the meeting a wise investment, which will yield rich dividends for the country, especially IRD.
17	Leadership and Management Development Program for Senior Managerial Level - Philippines	1	31.03.2019	06.04.2019	-	US \$ 819 Rs. 137500/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
18	CATA Senior Leadership Programme 2019 (Part 1) - Malaysia	1	25.03.2019	05.04.2019	-	US \$ 560 Rs. 47900/- (Refund £ 175.39 from CATA for Airfare)	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
19	Personal File Maintaining Efficiently Programme - Institute of Nations Labour Studies	2	March 2019		Rs. 6000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
20	Office Management and Financial Regulations Programme - Institute of Nations Labour Studies	2	14.03.2019	15.03.2019	Rs. 12000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
21	Procedure Rules Programme - Institute of Nations Labour Studies	2	14.03.2019	14.03.2019	Rs. 6000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will

								help to enhance revenue collection.	
22	Master of Law - Open University	2	March 2019			Rs. 170600/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
23	Public Financial Regulations - Academy of Financial Studies	5	March 2019			Rs. 90000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
24	Staff Training on Self Motivation & Customer Care Programme - Link Consultancy Services	5	March 2019			Rs. 14000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
25	Management Committee Meeting (MCM) - UK	2	09.04.2019	11.04.2019		-	US \$ 6655 Rs. 776321/- £ 75	Abroad	The opportunity for the officers to develop valuable contacts and gain knowledge in specific areas taxation makes their attendance at the meeting a wise investment, which will yield rich dividends for the country, especially IRD.
26	IRBM - IBFD: Taxation of the National Resource - Malaysia	1	15.04.2019	19.04.2019		-	US \$ 240 Rs. 67500/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
27	OECD – Transfer Pricing Guidelines [MTC Event] - Korea	2	15.04.2019	20.04.2019		-	US \$ 640 Rs. 217200/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.

28	OECD – Exchange of Information as a Tool to Combat Offshore Tax Evasion (BL) [MTC Event] - China	2	22.04.2019	26.04.2019	-	US \$ 1400 Rs. 273000/- £ 150	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
29	Tenth High-Level Tax Conference for Asian Countries - Japan	1	25.04.2019	26.04.2019	-	US \$ 654.67	Abroad	The opportunity for the officers to develop valuable contacts and gain knowledge in specific areas taxation makes their attendance at the Conference a wise investment, which will yield rich dividends for the country, especially IRD.
30	Annual Seminar on Selected Issues in Fiscal Law & Governance - USA	1	22.04.2019	26.04.2019	-	US \$ 360	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
31	Master of Business Administration - University of Sabaragamuwa	1	April 2019		Rs. 315000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
32	Master of Public Management - SLIDA	3	April 2019		Rs. 300000/-	-	Local	
33	Master of Arts (Economics) - University of Kelaniya	1	April 2019		Rs. 60000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
34	Diploma in Public Procurement and Contract Administration (DIPPCA) - UK Partial Fulfillment of the course – 2nd Country Study Tour	3	12.05.2019	23.05.2019	-	US \$ 2937 Rs. 603000/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.

35	OECD – Exchange of Information Last Mile: An Auditor’s Perspective (BL) [MTC Event] - Hungary	1	11.05.2019	19.05.2019	-	US \$ 320 Rs. 158600/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.	
36	OECD – Basic Tax Treaties [MTC Event] - Turkey	2	19.05.2019	26.05.2019	-	US \$ 640 Rs. 510400/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.	
37	International Programme on Management - Japan	1	27.05.2019	05.06.2019	-	US \$ 5700 Rs. 575000/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.	
38	Master of Business Administration - University of Sri Jayawardenapura	1	May 2019			Rs. 180250/ -	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
39	OECD – Tax Treaties and BEPS [MTC Event] - China	2	08.06.2019	16.06.2019	-	US \$ 1480 Rs. 183000/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.	
40	OECD – Basic Tax Treaties [MTC Event] - Korea	2	16.06.2019	22.06.2019	-	US \$ 560 Rs. 192000/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.	
41	Asia Pacific Training Event on Handling Mutual Agreement Procedure (MAP) Cases - Thailand	2	16.06.2019	22.06.2019	-	US \$ 3978 Rs. 90400/-	Abroad	The opportunity for the officers to develop valuable contacts and gain knowledge in specific areas taxation makes their attendance at the	

								Conference a wise investment, which will yield rich dividends for the country, especially IRD.
42	One-week Course on Risk Based Audit Techniques (SA19.40, RBAT) - India	10	23.06.2019	29.06.2019	-	US \$ 2400	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
43	2018 Seminar on IT Based Taxation Statistics for Developing Countries - China	4	25.06.2019	17.07.2019	-	US \$ 3680 £ 75	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
44	Taxation of International Transactions (TOIT) Programme 2018 TOIT – Treaty Workshop - Malaysia	2	30.06.2019	06.07.2019	-	US \$ 480 Rs. 79800	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
45	Taxation of International Transactions (TOIT) Programme 2019 TOIT – Transfer Pricing Workshop - Malaysia	2	07.07.2019	13.07.2019	-	US \$ 480 Rs. 93000	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
46	Introduction to the Application and Negotiation of Tax Treaties - Malaysia	1	13.07.2019	20.07.2019	-	US \$ 280	Abroad	The opportunity for the officers to develop valuable contacts and gain knowledge in specific areas taxation makes their attendance at the Conference a wise investment, which will yield rich dividends for the country, especially IRD.
47	CATA Senior Leadership Programme 2019 - (Part 2) - UK	1	19.07.2019	11.08.2019	-	US \$ 880 Rs. 117800/- (Refund £ 528.33 from	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and

						CATA for Airfare)		ultimately it will help to enhance revenue collection.
48	Server Administration - Net Assist International	1	July 2019		Rs. 118000/ -	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
49	HND in Digital Forensic and Cyber Investigation - Academy Financial Studies, Miloda	9	July 2019		Rs. 108000 0/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
50	MA in Policy Economics Center for Development Economics at Williams College, USA	1	02.08.2019	09.06.2020	-	US \$ 1200	Abroad	This is a capacity building course structured to train potential officers of developing countries and international agencies work in developing countries.
51	IMF SARTTAC Collections and Arrears Management (SA 19.43,CAM) - India	6	18.08.2019	24.08.2019	-	US \$ 1440	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
52	General Tax Administration Course	1	18.08.2019	31.08.2019	-	US \$ 520	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
53	Diploma in Public Procurement & Contract Administration - Academy Financial Studies, Miloda	2	August 2019		Rs. 200000/ -	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.

54	73rd Congress of the International Fiscal Association (IFA-2019)	2	06.09.2019	14.09.2019	-	US \$ 7865 Rs. 395000 £ 3000	Abroad	The opportunity for the officers to develop valuable contacts and gain knowledge in specific areas taxation makes their attendance at the Conference a wise investment, which will yield rich dividends for the country, especially IRD.
55	Executive Program for Senior Officers	1	14.09.2019	29.09.2019	-	US \$ 560 Rs. 217000/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
56	One-week Course on Taxpayer Registration (SA 19.60, TPR)	6	15.09.2019	21.09.2019	-	US \$ 1440	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
57	IRBM - IBFD : Taxation of the Digital Economy	1	23.09.2019	28.09.2019	-	US \$ 280 Rs. 49700/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
58	Diploma in English - University of Kelaniya	2	September 2019		Rs. 80000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
59	Training Programme on Essentials in Systems and Network Administration - Distance Learning Center Ltd.	21	07, 14, 21,28 September & 05 October 2019		Rs. 428400/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.

60	EU-Sri Lanka Working Group on Trade and Economy Cooperation Relations	1	22.10.2019	26.10.2019	-	US \$ 1900 Rs. 197500/-	Abroad	The opportunity for the officers to develop valuable contacts and gain knowledge in specific areas taxation makes their attendance at the Conference a wise investment, which will yield rich dividends for the country, especially IRD.
61	Negotiations for Proposed Double Taxation Avoidance Agreement between Sri Lanka and Cyprus	4	28.10.2019	02.11.2019	-	US \$ 7850 Rs. 849000	Abroad	The opportunity for the officers to develop valuable contacts and gain knowledge in specific areas taxation, which will yield rich dividends for the country, especially IRD.
62	Financial Regulations - Sri Lanka Foundation	1	08.10.2019	08.10.2019	Rs. 4000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
63	Loss reporting, damage compensation and mitigation Programme - Ministry of Skill Development and Vocational Training	2	21.10.2019	22.10.2019	Rs. 17000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
64	Master of Business Administration in Taxation (MBA-T) Postgraduate Institute of Management (PIM)	39	05.10.2019	30.09.2021	Rs. 1365000/- (1st Installment)	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
65	40th CATA Technical Conference 2019	5	10.11.2019	15.11.2019	-	US \$ 9866 Rs. 352500	Abroad	The opportunity for the officers to develop valuable contacts and gain knowledge in specific areas taxation makes their attendance at the Conference a wise investment, which will yield rich

								dividends for the country, especially IRD.
66	Effective Strategies to Combat GST/ VAT Fraud	2	17.11.2019	23.11.2019	-	US \$ 6221 Rs. 118600	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
67	IRBM-OECD: Train the Trainers on BEPS and Transfer Pricing	1	17.11.2019	23.11.2019	-	US \$ 240 Rs. 48380/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
68	EB Exam for Class III Officers in Inland Revenue Service	717	3 - 6 hours per day		Rs. 180690 0/-	-	Local	Pass the EB exam
69	Tax Administration Diagnostic Assessment Tool (TADAT) seminar	1	02.12.2019	07.12.2019	-	US \$ 508	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
70	Annual Workshop on Tax Treaties	2	15.12.2019	19.12.2019	-	US \$ 1590 Rs. 159800/-	Abroad	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
71	Office Procedure Rules, Financial Regulations and Procurement Procedure - Sri Lanka Foundation	2	05.12.2019	05.12.2019	Rs. 13200/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.
72	Government Payroll System - Miloda Academy of Finance Studies	2	18.12.2019	20.12.2019	Rs. 36000/-	-	Local	It will help to gain knowledge and skills in relation to enhancement of Human Capital Management and ultimately it will help to enhance revenue collection.

Source: Inland Revenue Department

Chapter 07

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 Applicable		
1.4	Stores Advance Accounts	Not Applicable		
1.5	Special Advance Accounts	Not Applicable		
1.6	Others	Complied		
2	Maintenance of books and registers (FR445)			
2.1	Fixed assets register has been maintained and update in terms of Public Administration circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit Queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIHAS) 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		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NDB on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	Audit Quires			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/ 1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		

6.3	Copies of the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Registration 134(3)	Complied		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and 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 board of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	Vehicle Management			

9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained an updated	Complied		
9.4	The action has been taken in terms of FR. 103,104 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous year 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 F.R. 94(1)	Complied		
12	Advance to public officers account			

12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carries 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 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 FR. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular No. 04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			

17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated o 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 citizens 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.	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		

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	Complied		
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		



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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



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ගණන්දීමේ නිලධාරී.
දේශීය ආදායම් දෙපාර්තමේන්තුව.

දේශීය ආදායම් දෙපාර්තමේන්තුවේ 2019 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වන වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව

යටෝක්ත වාර්තාව මේ සමඟ එවා ඇත.


පාර්.පාර්.එම්. අබේසිංහ බණ්ඩා
නියෝජ්‍ය විගණකාධිපති
විගණකාධිපති වෙනුවට

කොම. (නිදහස් විද්‍යාල) ✓
G කොම. (දකුණු විද්‍යාල)
ද. ක. ක.



සඳුන් ඉරාසේ
දේශීය ආදායම් කොමසාරිස් ජනරාල්

- පිටපත්: 01. අධ්‍යක්ෂ ජනරාල්, රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව
- 02. ලේකම්, මුදල් අමාත්‍යාංශය



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல. }
My No. }

පිටුපාර/ඩී/අයිපාර්ඩී/එස්පාර්/20/3

ඔබේ අංකය
உமது இல. }
Your No. }

දිනය
திகதி }
Date }

2020 ජූනි 26 දින.

ගණන්දීමේ නිලධාරී,

දේශීය ආදායම් දෙපාර්තමේන්තුව.

දේශීය ආදායම් දෙපාර්තමේන්තුවේ 2019 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වන වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වගණනය කළ මතය

දේශීය ආදායම් දෙපාර්තමේන්තුවේ 2019 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශය හා මුදල් ප්‍රවාහ ප්‍රකාශවලින් සමන්විත 2019 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව දේශීය ආදායම් දෙපාර්තමේන්තුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථා කාලයේ දී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණුවලින් වන බලපෑම හැර, 2019 දෙසැම්බර් 03 දිනැති අංක 271/2019 දරන රාජ්‍ය ගිණුම් වක්‍රලේඛයේ විධිවිධාන ප්‍රකාරව පිළියෙල කළ එම මූල්‍ය ප්‍රකාශනවලින් 2019 දෙසැම්බර් 31 දිනට දේශීය ආදායම් දෙපාර්තමේන්තුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.



1.2 තත්වගණනය කළ මතය සඳහා පදනම

ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට (ශ්‍රී.ල.වි.ප්‍ර.) අනුකූලව මා විගණනය සිදු කරන ලදී. මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් මාගේ වගකීම, විගණකගේ වගකීම යන වගන්තියේ තවදුරටත් විස්තර කර ඇත. මාගේ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්වයක් පිළිබිඹු කෙරෙන පරිදි 2019 දෙසැම්බර් 03 දිනැති අංක 271/2019 දරන රාජ්‍ය ගිණුම් චක්‍රලේඛයේ විධිවිධාන ප්‍රකාරව 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 පාලනයන් 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 හැකි වන 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 සම්පූර්ණ අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සම්පූර්ණත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය වලදායී ලෙස කර ගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

සමස්තයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා සහ වැරදි නිසා ඇති වන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබා දීම සහ මාගේ මතය ඇතුළත් විගණකාධිපති සම්පිණ්ඩන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතික වීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේ දී එය සෑම විටම ප්‍රමාණාත්මක අවප්‍රකාශනයන්ගෙන් තොර බවට තහවුරු කිරීමක් නොවේනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක අවප්‍රකාශනයන් ඇති විය හැකි අතර, මෙම මූල්‍ය ප්‍රකාශන පදනම කර ගනිමින් පරිශීලකයන් විසින් ආර්ථික තීරණ ගැනීමේ දී ඒ පිළිබඳව සැලකිලිමත් විය යුතුය.

මා විසින් වෘත්තීය විනිශ්චය සහ වෘත්තීය සැකමුසුබවින් යුතුව ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය කරන ලදී. තවද,



- වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගේ අවදානම් හඳුනා ගැනීමේ දී හා තක්සේරු කිරීමේ දී අවස්ථාවෝචිතව උචිත විගණන පටිපාටි සැලසුම් කිරීමෙන් වංචා හෝ වැරදි හේතුවෙන් ඇතිවන්නා වූ අවදානම් මඟහරවා ගැනීමට, ප්‍රමාණවත් සහ සුදුසු විගණන සාක්ෂි ලබා ගැනීම මාගේ මතයට පදනම් වේ. ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදු වන්නා වූ බලපෑම ප්‍රබල වන අතර, දුස්සන්ධානය, ව්‍යාජ ලේඛන සැකසීම, වෙනත්නාත්විත මඟහැරීම් හෝ අභ්‍යන්තර පාලනයන් මඟහැරීම වංචාවක් ඇතිවීමට හේතුවේ.
- අවස්ථාවෝචිතව උචිත විගණන පටිපාටි සැලසුම් කිරීම පිණිස දෙපාර්තමේන්තුවේ අභ්‍යන්තර පාලනය සම්බන්ධයෙන් අවබෝධයක් ලබා ගන්නා ලද නමුත්, අභ්‍යන්තර පාලනයේ සරලදායීත්වය පිළිබඳ මතයක් ප්‍රකාශ කිරීමට අදහස් නොකරයි.
- හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල ව්‍යුහය සහ අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණ අයුරින් මූල්‍ය ප්‍රකාශනවල ඇතුළත් බව ඇගයීම.
- සමස්තයක් ලෙස මූල්‍ය ප්‍රකාශන ඉදිරිපත් කිරීමේ දී, මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව.

මාගේ විගණනය තුළ දී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරී දැනුවත් කරන ලදී.

1.5 වෙනත් තෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (ඇ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

- (අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප බවට.
- (ආ) මෙම වාර්තාවේ 1.6.1.1.(අ)(i), (ආ)(i),(iii) හා (iv) ඡේදවල දැක්වෙන නිරීක්ෂණ පිළිබඳව ඉකුත් වර්ෂයේ දී මා විසින් සිදු කරන ලද නිර්දේශයන් සමාලෝචිත වර්ෂය සඳහා ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවලද නිවැරදි කර නොතිබුණි.



1.6 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම

1.6.1 මූල්‍ය කාර්යසාධන ප්‍රකාශය

1.6.1.1 ආදායම් ලැබීම්

(අ) ගිණුම්කරණ අඩුපාඩු

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

- (i) දෙපාර්තමේන්තුව විසින් රැස් කරනු ලබන එකතු කිරීමේ අගය මත බදු ආදායම් භාණ්ඩාගාරයේ පවත්වා ගෙන යන පාලන ගිණුමට බැර වේ. එසේ බැරවන මුදල් මාසික ගිණුම් සාරාංශ මඟින් මූල්‍ය සේවා, අනෙකුත් සේවා හා නිෂ්පාදන යන එකතු කිරීමේ අගය මත බදු ආදායම් සංකේත තුන වෙත ගිණුම් ගත කිරීම සිදු වේ. මාසික ගිණුම් සාරාංශ මඟින් ගිණුම් ගත කිරීමෙන් පසුව සමාලෝචිත වර්ෂයේ අවසානයට පාලන ගිණුමේ ඉතිරි වී පැවති රු.314,321,679 ක මුදල ආදායම් සංකේත අනුව හඳුනා ගැනීමෙන් තොරව එකතු කිරීමේ අගය මත බදු අනෙකුත් සේවා ආදායම් සංකේතයට මාරු පත්‍රයක් මඟින් බැර කර තිබුණි. ඒ අනුව එකතු කිරීමේ අගය මත මූල්‍ය සේවා, නිෂ්පාදන සහ අනෙකුත් සේවා යන ආදායම් සංකේත තුනෙහිම ශුද්ධ ආදායමේ නිරවද්‍යතාව විගණනයේ දී තහවුරු නොවීය.
- (ii) විගණනයට ඉදිරිපත් කළ තොරතුරු අනුව, සාමූහික නොවන ආදායම් බදු යටතේ වන අංක 1004-02-99 දරන අනෙකුත් ආදායම් සංකේතය, ආදායම් සංකේතයක් මෙන්ම පාලන ගිණුමක් ලෙස ද ක්‍රියා කරයි. භාණ්ඩාගාරය තොරතුරු අනුව, යටෝක්ත පාලන ගිණුමට සමාලෝචිත වර්ෂය තුළ දී රු.508,145,885,296 ක් බැර වී තිබුණ ද දෙපාර්තමේන්තුව විසින් ආදායම් වර්ගීකරණයේ දී පාලන ගිණුමේ ආදායම රු.508,213,925,648 ක් ලෙස හඳුනා ගැනීම හේතුවෙන් රු.68,040,352 ක නොසැසඳීමක් විය. වෙනසට හේතු හඳුනා ගෙන අදාළ ආදායම් සංකේතවලට ගැලපීමෙන් තොරව දෙපාර්තමේන්තු පොත්වල අනෙකුත් ආදායම් සංකේතයට ගලපා භාණ්ඩාගාර පොත් සමඟ සමාන කර තිබුණි.
- (iii) ආදායම් රැස් කිරීමේ බැංකු ගිණුම් මඟින් භාණ්ඩාගාරයට බැර වන මුදල් , බැංකු ගිණුම් ප්‍රකාශ සමඟ සසඳා හඳුනා ගෙන එහි ඇති වෙනස් කම් නිවැරදි කිරීමට කාලිනව පියවර ගෙන නොතිබුණු බව නිරීක්ෂණ වූ යෙන් ගිණුම්කරණ පාලන පද්ධතියේ දුර්වලතා පවතින බව නිරීක්ෂණය විය.



(සා) නිභ බදු ආදායම

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

- (i) නිභ ආදායම් වාර්තා අනුව, සමාලෝචිත වර්ෂයේ ආරම්භක දිනට අය කළ හැකි හා අය කිරීම් තාවකාලිකව අත්හිටවූ නිභ බදු හා දඩ මුදල් පිළිවලින් රු.බිලියන 287.5 ක් සහ රු.බිලියන 1,320.6 ක් වශයෙන් එකතුව රු.බිලියන 1,608.1 ක් විය. එහෙත් මූල්‍ය ප්‍රකාශනවල ඒසීඒ-1(i) ආකෘතියේ වර්ෂයේ ආරම්භක නිභ බදු ශේෂයෙහි මෙම අගයන් දක්වා නොතිබුණි.
- (ii) ඉකුත් වර්ෂයේ මූල්‍ය ප්‍රකාශන අනුව, 2018 දෙසැම්බර් 31 දිනට අය කළ හැකි නිභ බදු හා දඩ මුදල ලෙස රු.බිලියන 287.5 ක් දක්වා තිබුණ අතර මූල්‍ය ප්‍රකාශනවල ඒසීඒ-1 ආකෘතිය තුළ නිභ ආදායම් රැස් කිරීමට අදාළ කිසිදු විස්තරයක් දක්වා නොතිබුණි. එහෙත් නියැදි විගණන පරීක්ෂාවේ දී අනාවරණය වූ පරිදි Legacy අංශය විසින් 2015 දෙසැම්බර් 31 දිනට පෙර බදු කාල පරිච්ඡේදයට අදාළ රු.බිලියන 5.6 ක් රැස් කර තිබුණ බව අනාවරණය විය.
- (iii) විගණනයට ඉදිරිපත් කළ නිභ බදු වාර්තා අනුව, සමාලෝචිත වර්ෂය අවසානයට දළ නිභ බදු හා දඩ මුදලේ එකතුව රු.බිලියන 579.2 ක් විය. එම මුදලින් අය කර ගත හැකි නිභ බදු හා දඩ ලෙස හඳුනා ගෙන ඇති රු.බිලියන 264.4 ක් පමණක් සමාලෝචිත වර්ෂයට අදාළ හා වර්ෂය අවසාන දිනට නිභ බදු ලෙස මූල්‍ය ප්‍රකාශනවල දක්වා තිබුණි. අය කිරීම් තාවකාලිකව අත්හිටුවා ඇති රු.බිලියන 314.8 ක නිභ බදු පිළිබඳ විස්තර මූල්‍ය ප්‍රකාශනවල හෙළිදරව් කර නොතිබුණි. තවද, නිභ බදු ශේෂයන් ආදායම් සංකේත අනුව වෙන් වෙන්ව දක්වා නොතිබුණ අවස්ථා ද නිරීක්ෂණය විය.
- (iv) 2015 ආක 10 දරන මුදල් පනතේ විධිවිධාන ප්‍රකාරව 2015 නොවැම්බර් 15 හෝ ඊට පෙර එක් ආයතනයකින් රු.මිලියන 1,000 බැගින් කැසිනෝ ව්‍යාපාර 04 කින් එකතුව රු.මිලියන 4,000 ක කැසිනෝ කර්මාන්ත අය බදු රැස් කළ යුතු වුවත් සමාලෝචිත වර්ෂය අවසානය වන විටත් ඉන් රු.මිලියන 1,330 ක් පමණක් රැස් කර ගෙන තිබුණි. ඒ අනුව, තවදුරටත් අය විය යුතු රු.මිලියන 2,670 ක මුදලක් පැවති අතර එම ශේෂය සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශනවල නිභ බදු ලෙස ද වාර්තා කර නොතිබුණි.

(ඇ) අවිනිශ්චිත ගිණුම

බදු ගෙවන්නන්ගෙන් ලැබී ආදායම් ලෙස වාර්තා වී ඇති, එහෙත් අඩු පාඩු හා දෝෂ හේතුවෙන් බදු ගෙවන්නන්ගේ ගිණුම්වල සටහන් වී නොතිබුණ රු.මිලියන 6.423 ක නිරවුල් නොවූ අවිනිශ්චිත ශේෂයක් 2019 ජූනි 30 දිනට ආදායම් පරිපාලන කළමනාකරණ තොරතුරු පද්ධතිය (RAMIS) තුළ විය. අවිනිශ්චිත ගිණුම නිරවුල් වී නොතිබීම හේතුවෙන් නිභ බදු ශේෂය එම ප්‍රමාණයෙන් වැඩියෙන් දැක්වෙන බව විගණනයට නිරීක්ෂණය විය.



1.6.1.2 මූලධන වියදම්

මූල්‍ය ප්‍රකාශනවල ඒ.සී.ඒ.2(ii) ආකෘතියෙහි 246-1-1-2106 දරන වැය විෂයයේ වියදම, මුදල් පොත අනුව තිරුවේ රු.356,946,291 ක් ලෙසටත් එම ආකෘතියේම මුළු වියදම නැමති තිරුවේ රු.364,270,164 ක් ලෙසටත් සටහන් කිරීම හේතුවෙන් රු.7,323,873 ක නොසැසඳීමක් නිරීක්ෂණය විය.

1.6.2 මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශය

1.6.2.1 මූල්‍ය නොවන වත්කම්

පහත සඳහන් නිරීක්ෂණයන් කරනු ලැබේ.

- (අ) දෙපාර්තමේන්තුවේ මූල්‍ය ප්‍රකාශන අනුව 2019 දෙසැම්බර් 31 දිනට දේපළ, පිරිසිදු හා උපකරණ ශේෂය රු.5,635,976,225 ක් වුවද භාණ්ඩාගාරයේ තොරතුරු අනුව එම ශේෂය රු.5,374,525,446 ක් වූයෙන් රු.261,450,779 ක නොසැසඳීමක් නිරීක්ෂණය විය.
- (ආ) ඉකුත් වර්ෂයේ මූල්‍ය ප්‍රකාශන අනුව, 2018 දෙසැම්බර් 31 දිනට දේපළ, පිරිසිදු හා උපකරණ ශේෂය රු.5,248,351,927 ක් විය. විගණනයට ලබා දුන් තොරතුරු අනුව, සමාලෝචිත වර්ෂයේ දී හඳුනාගත් 2018 වර්ෂයේ හා ඊට පෙර වර්ෂවල දී අත්පත් කර ගත් රු.110,591,245 ක වත්කම් සමාලෝචිත වර්ෂයේ ආරම්භක ශේෂයට ගැලපූ පසු ආරම්භක ශේෂය රු.5,358,943,172 ක් විය යුතු විය. එහෙත් එම ශේෂය රු.5,635,976,225 ක් ලෙස මූල්‍ය ප්‍රකාශනයේ ඒසීඒ-6 ආකෘතියේ දක්වා තිබුණ හෙයින් මූල්‍ය නොවන වත්කම් ආරම්භක ශේෂයේ රු.277,033,053 ක නොසැසඳීමක් නිරීක්ෂණය විය.
- (ඇ) සමාලෝචිත වර්ෂය තුළ දී රු.406,872,711 ක දේපළ පිරිසිදු හා උපකරණ අත්පත් කර ගැනීම් හා රු.129,839,658 ක් අපහරණයට පත්වී විස්තර මූල්‍ය ප්‍රකාශනවල ඒසීඒ-6 ආකෘතියේ හා භාණ්ඩාගාර වාර්තාවල දක්වා නොතිබුණ අතර ඒවා දෙපාර්තමේන්තු පොත්වල වර්ෂයේ ආරම්භක ශේෂයට ගලපා ලබා ගත් රු. 5,635,976,225 ක් වූ ශේෂය වර්ෂය අවසාන ශේෂය ලෙස මූල්‍ය ප්‍රකාශනවල දක්වා තිබුණි.

1.6.3 ලේඛන හා පොත්පත් පවත්වා නොතිබීම

හානි වාර්තා කිරීම සඳහා මුදල් රෙගුලාසි 110 ප්‍රකාරව පවත්වා ගත යුතු හානි ලේඛනය යාවත්කාලීන කර නොතිබුණ බව විගණනයේ දී නිරීක්ෂණය විය.





2. මූල්‍ය සමාලෝචනය

2.1 ආදායම් කළමනාකරණය

පහත සඳහන් නිරීක්ෂණ කරනු ලැබේ.

- (අ) මුදල් රෙගුලාසි 85(1)(ඇ) හා මුදල් රෙගුලාසි 128(2)(අ) ප්‍රකාරව ආදායම් ඇස්තමේන්තු සම්පූර්ණ ලෙසත්, හැකි තාක් තාක්වික සහ නිවැරදි ලෙසත් පිළියෙල කිරීමට රාජ්‍ය ආදායම් ගණන්දීමේ නිලධාරීන් උත්සාහ දැරිය යුතු විය. එහෙත් සමාලෝචිත වර්ෂයේ දේශීය ආදායම් දෙපාර්තමේන්තු වාර්ෂික ආදායම් ඇස්තමේන්තුව රු.බිලියන 1,038.1 ක් වුව ද තත්‍ය රැස් කිරීම රු.බිලියන 975.9 ක් වූයෙන් රු.බිලියන 62.2 ක විචලනයක් පැවති අතර එය ඇස්තමේන්තු ගත ආදායමින් සියයට 6 ක් විය. ඒ අනුව ආදායම් ඇස්තමේන්තු කිරීම විධිමත් පරිදි සිදු කර නොතිබුණ බව නිරීක්ෂණය විය.
- (ආ) දෙපාර්තමේන්තුව විසින් ආදායම් සංකේත 7 ක් යටතේ ආදායම් ඇස්තමේන්තු කර නොතිබුණත්, සමාලෝචිත වර්ෂය අවසන් වන විට එම ආදායම් සංකේත 7 යටතේ රු.මිලියන 1,555 ක් රැස් කර තිබුණි.
- (ඇ) සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශන අනුව ආදායම් බදු රැස් කිරීමේ ශුද්ධ අගය රු.427,699,517,596 ක් වන අතර ඉකුත් වර්ෂයේ ඊට අනුරූප ආදායම් බදු රැස් කිරීමේ ශුද්ධ අගය රු.310,449,314,854 ක් විය. ඉකුත් වර්ෂයට සාපේක්ෂව ආදායම් බදු රැස් කිරීම රු.117,250,202,742 කින් එතම් ඉකුත් වර්ෂයට සාපේක්ෂව සියයට 37.8 කින් ඉහළ ගොස් තිබුණ බව නිරීක්ෂණය විය. විචලනය සම්බන්ධයෙන් පරීක්ෂා කිරීම සඳහා විගණනයට ඉල්ලා ඇති ප්‍රමාණාත්මක හා විස්තරාත්මක තොරතුරු දෙපාර්තමේන්තුව විසින් 2020 ජූනි 12 දක්වා විගණනයට ලබා දී නොතිබුණි.
- (ඈ) සමාලෝචිත වර්ෂයේ මූල්‍ය ප්‍රකාශනවල දේශීය භාණ්ඩ හා සේවා මත බදු රැස් කිරීම යටතේ එකතු කළ අගය මත බදු ආදායම හා ජාතිය ගොඩනැගීමේ බදු ආදායම ඉකුත් වර්ෂයට සාපේක්ෂව පිළිවෙළින් රු.මිලියන 17.773 කින් හා රු.මිලියන 685 කින් අඩු වී තිබුණි. සමාලෝචිත වර්ෂයේ මෙම බදු වර්ග සම්බන්ධයෙන් ගෙන ඇති රාජ්‍ය ප්‍රතිපත්තිමය තීරණවල බලපෑම විශ්ලේෂණය සඳහා විගණනයට ඉල්ලූ ප්‍රමාණාත්මක හා විස්තරාත්මක තොරතුරු 2020 ජූනි 12 දක්වා දෙපාර්තමේන්තුව විසින් විගණනයට ලබා දී නොතිබුණි.
- (ඉ) 2019 දෙසැම්බර් 31 දිනට විගණකාධිපති වෙත ඉදිරිපත් කළ හිඟ බදු වාර්තාව අනුව, Legacy පද්ධතියේ මුළු හිඟ බදු හා දඩ ආදායම රු.බිලියන 289.7 ක් විය. ඒ අතරින් රු.බිලියන 176.1 ක මුදලක් විවිධ හේතු මත අත්හිටුවා තිබුණ අතර අයකර ගත හැකි බදු ආදායමින් රු.බිලියන 5.7 ක් සමාලෝචිත වර්ෂයේ දී අය කර තිබුණි.
- (ඊ) හිඟ බදු වාර්තා අනුව, සමාලෝචිත වර්ෂයේ අවසන් දිනට RAMIS පද්ධතිය යටතේ වන මුළු හිඟ බදු හා දඩ ආදායම රු.බිලියන 289.6 ක් වූ අතර එම මුදලින් රු.බිලියන 138.7 ක් විවිධ හේතු මත



ආයතනිකව පවත්වා ගනු ලැබූ බවට තීරණය කර ඇත. ආයතනිකව පවත්වා ගනු ලැබූ බවට තීරණය කර ඇත. ආයතනිකව පවත්වා ගනු ලැබූ බවට තීරණය කර ඇත.

- (උ) 2010 අංක 16 දරන ගෙවීම් පැහැර හරින ලද බදු පියවීමේ (විශේෂ විධිවිධාන) පනතේ විධිවිධාන ප්‍රකාරව 2009 දෙසැම්බර් 31 දිනට පෙර පැවති හිඟ බදු හා දඩ ගෙවීම් කිරීම සඳහා නියෝජ්‍ය කොමසාරිස් ජනරාල්වරයෙකු යටතේ වෙනම අංශයක් ස්ථාපිත කර තිබුණ ද සමාලෝචිත වර්ෂය අවසානය දක්වාත් නිරවුල් කර නොමැති රු.බිලියන 32.4 ක හිඟ බදු හා දඩ ගෙවීම් එම අංශයේ පැවති බව තීරණය කර ඇත.

2.2 වියදම් කළමනාකරණය

පහත සඳහන් තීරණයන් කරනු ලැබේ.

- (අ) මුදල් රෙගුලාසි 50(II) ප්‍රකාරව වාර්ෂික වියදම් ඇස්තමේන්තු හැකිතාක් දුරට සම්පූර්ණයෙන් හා නිවැරදිව පිළියෙල කර ඇති බවට ගණන්දීමේ නිලධාරියා වග විය යුතු වුව ද සමාලෝචිත වර්ෂයේ මුදල් රෙගුලාසි 66 හා 69 මාරු කිරීම් මගින් වැය විෂයයන් 9 ක වැය ඇස්තමේන්තු ප්‍රතිපාදනය සියයට 14 සිට සියයට 128 දක්වා වූ පරාසයකින් වෙනස් කර තිබුණු බව තීරණය කර ඇත.
- (ආ) වැය විෂයයන් 2 ක් සඳහා සමාලෝචිත වර්ෂයේ ඇස්තමේන්තුවෙන් වෙන් කර දී තිබූ එකතුව රු.100,050,000 ක් වූ ඉදිරි ප්‍රතිපාදනයෙන් කිසිදු මුදලක් උපයෝජනය කර නොතිබුණි. තවද, මූලධන වැය විෂයයන් 08 ක් හා පුනරාවර්තන වැය විෂයයන් 06 ක් සඳහා ලබා දී තිබූ එකතුව රු.3,262,095,000 ක ඉදිරි ප්‍රතිපාදනයෙන් රු.1,026,197,083 ක් පමණක් උපයෝජනය කර තිබුණු හෙයින් ඉතිරි වීම් රු.2,235,897,917 ක් වූ අතර එම ඉතිරි වීම් ඉදිරි ප්‍රතිපාදනයෙන් සියයට 11 සිට සියයට 97 ක් දක්වා වූ පරාසයක ප්‍රමාණයක් විය.

2.3 ගණන්දීමේ නිලධාරී විසින් සිදු කළ යුතු සහතික වීම්

2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වන වගන්තියේ විධිවිධාන අනුව විගණකාධිපතිවරයාට අවශ්‍ය වන පරිදි නිශ්චිත කාල සීමාවක් තුළ සියලුම විගණන විමසුම්වලට පිළිතුරු සැපයීම සිදු වන බවට ගණන්දීමේ නිලධාරී විසින් සහතික විය යුතු වුවත්, සමාලෝචිත වර්ෂයට අදාළ විගණන විමසුම් 3ක් සඳහා පිළිතුරු ලබා දී නොතිබුණි.

2.4 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

පහත තීරණයන් කරනු ලැබේ.

- (අ) මුදල් අමාත්‍යාංශය විසින් ලබා දී ඇති උපදෙස් පරිදි 2009 අංක 9 දරන ජාතිය ගොඩනැගීමේ බදු පනත යටතේ රැස් කළ ජාතිය ගොඩනැගීමේ බද්ද 2019 දෙසැම්බර් 01 දින සිට අහෝසි කර තිබුණ ද ඒ සඳහා පාර්ලිමේන්තු අනුමැතිය ලබා ගෙන නොතිබුණි.



(ස) 2005 අංක 6 දරන එකතු කළ අගය මත බදු (සංශෝධන) පනතින් සංශෝධිත 2002 අංක 14 දරන එකතු කළ අගය මත බදු පනතේ 2 (අ) වගන්තිය ප්‍රකාරව අමාත්‍යවරයාගේ නියමය පරිදි ගැසට් නිවේදනයක් මගින් බදු අනුප්‍රමාණ වෙනස් කළ හැකි අතර එම නියමයන් හැකි ඉක්මනින් පාර්ලිමේන්තුවේ සම්මත කර ගත යුතුය. එහෙත් 2019 දෙසැම්බර් 01 දින සිට ක්‍රියාත්මක වන පරිදි එකතු කළ අගය මත බදු නිෂ්පාදන, ආනයන හා අනෙකුත් සේවා බදු අනු ප්‍රමාණය සියයට 8 ලෙස සංශෝධනය කල ද රිට් අදාළ ගැසට් නිවේදනය මේ දක්වා නිකුත් කර නොතිබුණි.

2.5 අත්තිකාරම් නිකුත් කිරීම හා පියවීම

රජයේ නිලධාරීන්ගේ අත්තිකාරම් බි ගිණුමට අදාළව පහත කරුණු නිරීක්ෂණය විය.

(අ) 2019 ජුනි 17 දිනැති අංක 5/2019 දරන රාජ්‍ය මුදල් චක්‍රලේඛයේ 3(අ) වගන්තියේ උපදෙස් පරිදි ස්ථාන මාරු වී ගිය නිලධාරීන්ගේ ණය ශේෂ කඩිනමින් නිරවුල් කරවා ගත යුතු විය. එහෙත් දේශීය ආදායම් දෙපාර්තමේන්තුවේ සිට පළාත් සභා වෙත ස්ථාන මාරු වී ගිය නිලධාරීන් තිදෙනෙකුට අදාළව එකතුව රු.330,750 ණය ශේෂයක් නිලධාරියා ස්ථාන මාරු වී වසර 1 න් 3 න් අතර කාලයක් වන තුරුත් නිරවුල් වී නොතිබුණ බව නිරීක්ෂණය විය.

(ආ) මිය ගිය නිලධාරීන් දෙදෙනෙකුට අදාළ වසර 1 න් 2 න් අතර හා වසර 5 ඉක්මවූ කාලයක සිට අය වීම් හිඟ හිට ඇති එකතුව රු.301,414 ක ණය ශේෂ දෙකක් පිළිබඳව ආයතන සංග්‍රහයේ XXIV පරිච්ඡේදයේ 4.4 වගන්තිය ප්‍රකාරව කටයුතු නොකිරීම නිසා සමාලෝචිත වර්ෂය අවසානය දක්වා නිරවුල් වී නොතිබුණි.

(ඇ) 2019 ජුනි 17 දිනැති අංක 5/2019 දරන රාජ්‍ය මුදල් චක්‍රලේඛයේ 3(ආ) වගන්තියේ උපදෙස් පරිදි විශ්‍රාම ගිය නිලධාරීන්ගේ ණය ශේෂ සම්බන්ධයෙන් ආයතන සංග්‍රහයේ XXIV පරිච්ඡේදයේ විධිවිධාන ප්‍රකාරව කටයුතු කර කඩිනමින් නිරවුල් කරවා ගැනීම කළ යුතු විය. එහෙත් නිලධාරියා විශ්‍රාම ගොස් මාස 3-12 හා වසර 1-2 අතර කාලසීමාවක් යන තුරුත් නිරවුල් නොවූ එකතුව රු.665,900 ක ණය ශේෂ 5 ක් විය.

(ඈ) 2018 වර්ෂයට පෙර වැඩ තහනම් කරන ලද නිලධාරීන් තිදෙනෙකු ගෙන් අය විය යුතු එකතුව රු.350,348 ක ණය ශේෂයක් විය. 2019 ජුනි 17 දිනැති අංක 5/2019 දරන රාජ්‍ය මුදල් චක්‍රලේඛයේ 3(ඉ) වගන්තියේ උපදෙස් සහ ආයතන සංග්‍රහයේ XXIV පරිච්ඡේදයේ 4.5 හා 4.6 වගන්ති ප්‍රකාරව කටයුතු කර එම ණය ශේෂ සම්පූර්ණයෙන් නිරවුල් කරවා ගත යුතු වුවත් දෙපාර්තමේන්තුව විසින් සමාලෝචිත වර්ෂය අවසානය දක්වාත් ඒවා නිරවුල් කරවා ගෙන නොතිබුණි.

(ඉ) ආයතන සංග්‍රහයේ XXIV පරිච්ඡේදයේ 4.5 හා 4.6 වගන්ති ප්‍රකාරව කටයුතු කර තනතුර හැර ගිය නිලධාරීන්ගේ ණය ශේෂ කඩිනමින් නිරවුල් කර ගත යුතු විය. එහෙත් තනතුර හැර ගිය නිලධාරීන් 6 දෙනෙකුට අදාළ එකතුව රු.621,428 ක ණය ශේෂ සමාලෝචිත වර්ෂය අවසානය දක්වාත්



නිරවුල් වී නොතිබුණ අතර ඒ අතරින් එකතුව රු.310,826 ක් වූ ණය ශේෂ 3 ක් වසර 5 කට වඩා පැරණි ණය ශේෂ බව නිරීක්ෂණය විය.

(ඊ) ණය වර්ගය අනුව වර්ගීකරණය කර නොමැති වසර 20 ක් ඉක්මවූ කාලයක සිට අය වී නොමැති නිලධාරීන් 10 දෙනෙකුට අදාළ එකතුව රු.189,773 ක ණය ශේෂ විය.

2.6 තැන්පතු

පහත කරුණු නිරීක්ෂණ කරනු ලැබේ.

(අ) පොදු තැන්පතු ගිණුම් 03 ක පවතින වසර 02 ඉක්මවූ එකතුව රු. 22,220,583ක තැන්පතු ශේෂ සම්බන්ධයෙන් මුදල් රෙගුලාසි 571 ප්‍රකාරව කටයුතු කර නොතිබුණු බව නිරීක්ෂණය විය.

(ආ) අදාළ ආදායම් සංකේත හඳුනාගෙන බැර කිරීමෙන් තොරව රු.4,734,866 ක ලැබීම් සමාලෝචිත වර්ෂය අවසානය දක්වා තාවකාලික රඳවා ගැනීම් පොදු තැන්පතු ගිණුමේ රඳවා ගෙන තිබුණි.

(ඇ) දේශීය ආදායම් දෙපාර්තමේන්තුව විසින් රැස් කර පළාත් සභා වෙත ප්‍රේෂණය කළ යුතු රු.474,118,508 ක මුද්දර බදු ආදායම් පළාත් සභා වෙත ප්‍රේෂණය කිරීමෙන් තොරව සමාලෝචිත වර්ෂය අවසානය දක්වාත් පොදු තැන්පත් ගිණුමක රඳවා ගෙන තිබුණි.

3. මෙහෙයුම් සමාලෝචනය හා කාර්යසාධනය

ඉදිරිපත් කරනු ලබන මූල්‍ය ප්‍රකාශනවල සඳහන් ආදායම්, වියදම්, වත්කම් හා වගකීම් සම්බන්ධයෙන් මෙහෙයුම් සමාලෝචනය, තිරසාර සංවර්ධනය, යහපාලනය හා මානව සම්පත් කළමනාකරණයට අදාළ විගණන නිරීක්ෂණ ඉහත 1.1 ඡේදයේ දක්වා ඇති 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කරනු ලබන වාර්තාවට ඇතුළත් කරනු ලැබේ.


ආර්.ආර්.එම්.අබේසිංහ බණ්ඩා
නියෝජ්‍ය විගණකාධිපති
විගණකාධිපති වෙනුවට.



