



ANNUAL PERFORMANCE REPORT 2023

Compiled by : Policy, Planning and Research Directorate

Message from the Director General of Customs

I am honored to present the Annual Performance Report of Sri Lanka Customs (SLC) for the year 2023. Year 2023 marks a significant milestone for our organization as we achieved an unprecedented tax revenue of Rs. 975 billion, the highest in our history. This remarkable achievement reflects our ongoing commitment to our core mission: “Providing world-class Customs Service that safeguards revenue, protect society and promote the seamless flow of trade and travel, underpinned integrity and professionalism”.

To enhance our efficiency and support the business community, we have taken significant steps, such as implemented the electronic manifests (e-manifests), and have introduced Authorized Economic Operator (AEO) and Certified Economic Operator (CEO) programs, which provide fast-track facilities for certified businesses. These initiatives are designed to streamline customs processes and facilitate trade, making it easier for businesses to operate in Sri Lanka.

In terms of social protection, we have strengthened our collaborations with other border agencies, including the Coast Guard, the Sri Lanka Navy, and the Police Narcotic Bureau. These partnerships enable a more robust exchange of information and coordinated efforts to combat transnational organized crime, such as smuggling of narcotics, gold, and tobacco products. Additionally, in collaboration with the Ministry of Environment and the Central Environmental Authority (CEA), SLC has enhanced its vigilance to address environmental threats at the border, given Sri Lanka's status as a biodiversity hotspot.

Moreover, we work closely with the Sri Lanka Standards Institution (SLSI) to intercept substandard goods entering the country through trading channels. We also partner with the United Nations Office on Drugs and Crime (UNODC) to combat transnational organized crime, including trade-based money laundering, narcotics trafficking, and the illicit trafficking of weapons of mass destruction.

Sri Lanka Customs actively engages with international counterparts to enhance trade facilitation and customs efficiency. As a dedicated member of the World Customs Organization (WCO), it contributes to global customs standards and best practices. Sri Lanka Customs plays a crucial role in implementing the Trade Facilitation Agreements (TFA), working to simplify and harmonize customs procedures. Additionally, their participation in various Free Trade Agreements (FTA) underscores their commitment to fostering seamless international trade. Adhering to the principles of the Revised Kyoto Convention (RKC), Sri Lanka Customs ensures that its procedures align with internationally recognized standards, thereby streamlining processes, reducing trade barriers, and promoting economic integration into the global market.

To enhance collaboration with our stakeholders and gather feedback, we have established working groups and sub-committees, involving stakeholders and industry experts. This collaborative approach helps identify solutions to technical, operational, and policy issues, ultimately benefiting not only Customs but also the country's broader economic prosperity.

To improve communication and transparency, we have initiated several programs, including customs business awareness programs, the establishment of Enquiry point, a dedicated ICT hotline; 1915, the appointment of an Information Officer, and the launch of a Customs website for online observers. Additionally, we conduct webinars with trade chambers and issue electronic alerts to keep stakeholders informed of important developments. These efforts are designed to ensure stakeholders being aware of changes to regulations and internal administration processes, facilitating compliance and thereby ensuring the seamless flow of goods through the border.

I would like to express my sincere gratitude to His Excellency Ranil Wickramasinghe, the President and Minister of Finance, Economic Stabilization, and National Policies, Secretary to the Treasury, all officials in the Ministry of Finance, Economic Stabilization, and National Policies and the trading community, along with various Chambers, for their unwavering cooperation in achieving our goals. I also extend my heartfelt appreciation to all my staff for their dedicated contributions and for compiling this report despite challenging circumstances.

P.B.S.C. Nonis

Director General of Customs

CONTENT	PAGE NO
CHAPTER 01 - INSTITUTIONAL PROFILE	
1.1 INTRODUCTION.....	1
1.2 VISION, MISSION AND OBJECTIVES OF THE INSTITUTION.....	1
1.3 KEY FUNCTIONS.....	2
1.4 ORGANIZATIONAL CHART.....	3
1.5 PRINCIPAL OFFICIALS.....	4
CHAPTER 02 - PROGRESS IN YEAR 2023	
2.1 FINANCIAL PERFORMANCE.....	6
2.2 TOP FIFTY REVENUE EARNING COMMODITIES (HS -WISE).....	7
CHAPTER 03 - OVERALL FINANCIAL PERFORMANCE	
3.1 STATEMENT OF FINANCIAL PERFORMANCE.....	9
3.2 STATEMENT OF FINANCIAL POSITION.....	11
3.3 STATEMENT OF CASH FLOWS.....	12
3.4 PERFORMANCE OF THE REVENUE COLLECTION.....	13
3.5 PERFORMANCE OF THE UTILIZATION OF ALLOCATION.....	13
3.6 IN TERMS OF F.R. 208 GRANT OF ALLOCATIONS FOR EXPENDITURE.....	14
3.7 PERFORMANCE OF THE REPORTING OF NON-FINANCIAL ASSETS.....	14
3.8 AUDITOR GENERAL'S REPORT.....	15
CHAPTER 04 - PERFORMANCE INDICATORS	
4.1 PERFORMANCE INDICATORS OF THE INSTITUTE.....	15
CHAPTER 05 - PERFORMANCE OF THE ACHIEVING SUSTAINABLE DEVELOPMENT GOALS (SDG)	
5.1 IDENTIFIED RESPECTIVE SUSTAINABLE DEVELOPMENT GOALS.....	15
CHAPTER 06 - HUMAN RESOURCE PROFILE	
6.1 CADRE MANAGEMENT.....	17
6.2 HUMAN RESOURCE DEVELOPMENT.....	17
CHAPTER 07 - COMPLIANCE REPORT	
7.1 COMPLIANCE REPORT.....	26
CHAPTER 08 – PERFORMANCE OF THE DIRECTORATES	
8.1 ENFORCEMENT CLUSTER	
8.1.1 PREVENTIVE DIRECTORATE.....	32
8.1.2 SOCIAL PROTECTION DIRECTORATE.....	34
8.1.2.1 NARCOTIC CONTROL DIVISION.....	34
8.1.2.2 BIODIVERSITY, CULTURAL & NATIONAL HERITAGE PROTECTION DIVISION.....	40
8.1.2.3 CONSUMER AND ENVIRONMENTAL PROTECTION UNIT.....	44
8.1.2.4 PORT CONTROL UNIT.....	51
8.1.2.5 NEW CONTAINER SCANNING UNIT	57
8.1.3 CENTRAL INVESTIGATION DIRECTORATE.....	59
8.1.4 CENTRAL INTELLIGENCE DIRECTORATE	61
8.1.5 LEGAL AFFAIRS DIRECTORATE.....	64
8.1.6 RISK MANAGEMENT DIRECTORATE.....	65
8.1.7 CENTRAL DISPOSAL DIRECTORATE.....	71

8.2 REVENUE AND SERVICES CLUSTER

8.2.1 DECLARATION DIRECTORATE.....	76
8.2.1.1 LONG ROOM	77
8.2.1.2 MOTOR VEHICLE BRANCH	78
8.2.1.3 "D"BRANCH	78
8.2.2 INDUSTRIES & SERVICES DIRECTORATE.....	82
8.2.3 BOARD OF INVESTMENT COORDINATION DIRECTORATE	85
8.2.4 CENTRAL CARGO EXAMINATIONS DIRECTORATE.....	88
8.2.5 PASSENGER SERVICES (COLOMBO) DIRECTORATE.....	92
8.2.6 EXPORTS DIRECTORATE	99

8.3 CORPORATE CLUSTER

8.3.1 POLICY, PLANNING AND RESEARCH DIRECTORATE.....	102
8.3.2 COMPLIANCE AND FACILITATION DIRECTORATE	107
8.3.2.1 POST CLEARANCE AUDIT BRANCH (PCAD).....	109
8.3.2.2 REFUND BRANCH	113
8.3.3 INFORMATION & COMMUNICATION TECHNOLOGY DIRECTORATE	115
8.3.4 CENTRAL VALUATION DIRECTORATE.....	118
8.3.5 SPECIALIZED SERVICES DIRECTORATE	121
8.3.5.1 COMMODITY CLASSIFICATION UNIT.....	121
8.3.5.2 CUSTOMS LABORATORY UNIT	122
8.3.5.3 TIN/VAT & CHA REGISTRATION UNIT	123
8.3.5.4 GEM UNIT	123

8.4 HUMAN RESOURCES CLUSTER

8.4.1 HUMAN REAOURCES MANAGEMENT DIRECTORATE	126
8.4.2 HUMAN RESOURCE DEVELOPMENT DIRECTORATE	128
8.4.3 EMPLOYEE SERVICES DIRECTORATE	134
8.4.4 LOGISTICS DIRECTORATE	136

8.5 REGIONAL CLUSTER

8.5.1 PASSENGER SERVICES (KATUNAYAKE) DIRECTORATE	138
8.5.2 REVENUE & SERVICES (KATUNAYAKE) DIRECTORATE	141
8.5.3 REVENUE & SERVICES (PROVINCIAL) DIRECTORATE.....	144

8.6 DIRECTORATES DIRECTLY UNDER DIRECTOR GENERAL OF CUSTOMS

8.6.1 REVENUE TASK FORCE DIRECTORATE	156
8.6.2 APPEALS DIRECTORATE	161
8.6.3 SYSTEM AND PROCEDURE COMPLIANCE AUDIT DIRECTORATE.....	162
8.6.4 FINANCE MANAGEMENT DIRECORATE	164
8.6.5 EXCICE (SPECIAL PROVISIONS) DIVISION	170

CHAPTER 01: INSTITUTIONAL PROFILE

1.1 INTRODUCTION

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

1.2 VISION, MISSION AND OBJECTIVES OF THE INSTITUTION

Vision

“Secure and prosperous nation through strong borders”

Mission

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

Main objectives

I. Collection of Revenue

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

II. Social Protection

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

III. Trade Facilitation

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

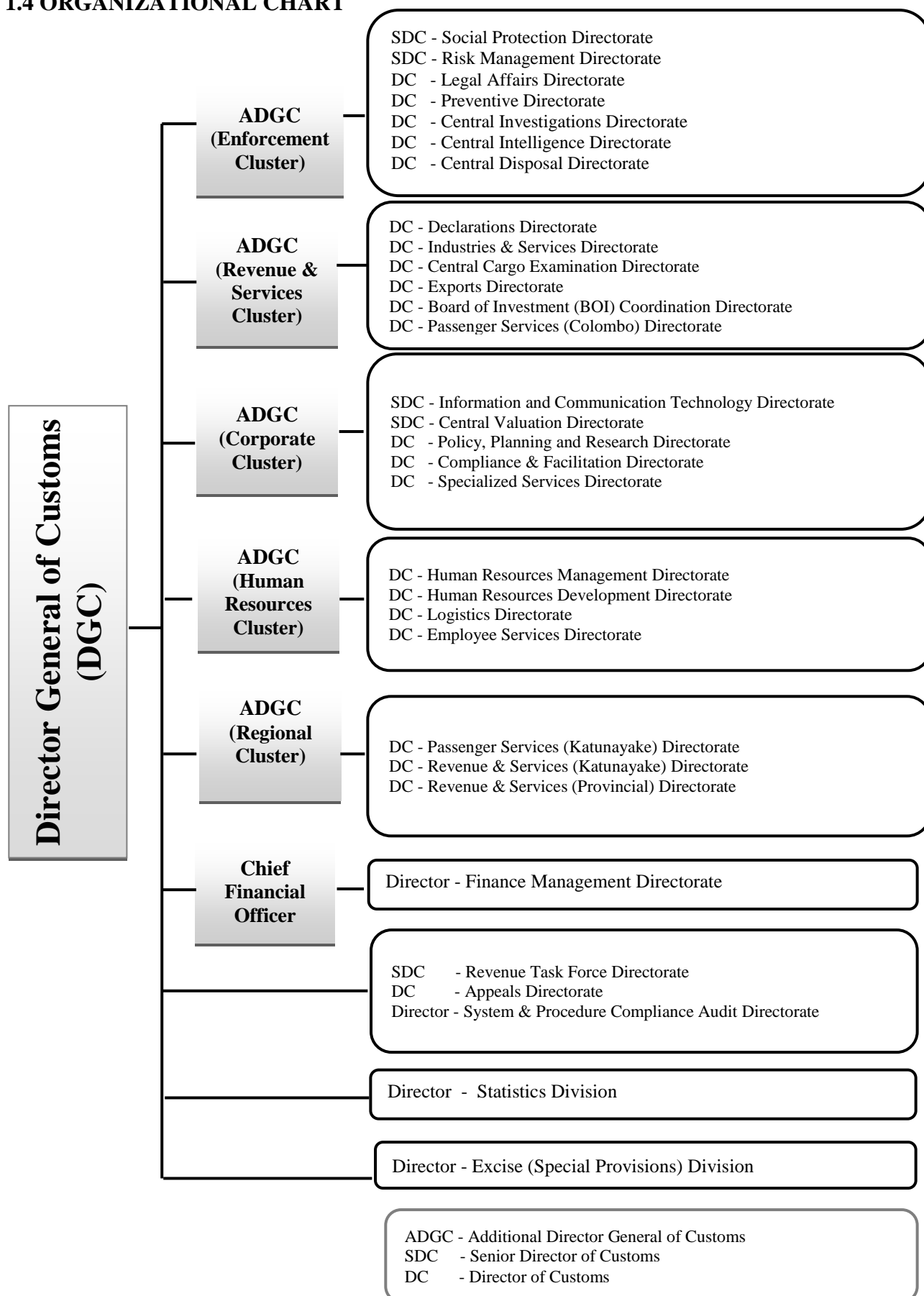
IV. Law enforcement

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

1.3 KEY FUNCTIONS

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

1.4 ORGANIZATIONAL CHART



1.5 PRINCIPAL OFFICIALS

(As at 31.12.2023 - not in seniority order)

Mr. P.B.S.C. Nonis

Director General of Customs

Mr. G.M. Janaka K. Gunawardena

Additional Director General of Customs (Human Resources)

Mr. C.S.A. Chandrasekare

Additional Director General of Customs (Corporate)

Mr. K.W.G.A. Amith Udayapala

Additional Director General of Customs (Revenue and Services)

Mr. D.P.M. Gunawardena

Additional Director General of Customs (Enforcement)

Mr. A.W.S.I. Silva

Additional Director General of Customs (Regional)

Mr. B.K.R. Balasooriya

Chief Finance Officer (Finance Management)

Mr. J.M.M.G. Wijeratne Bandara

Senior Director of Customs (Risk Management)

Mr. S.P. Arukgoda

Senior Director of Customs (Valuation)

Mr. L.K.H.D.K. Aarewatta

Senior Director of Customs (ICT)

Mr. E.G. Anton

Senior Director of Customs (Social Protection)

Mr. D.B.N. Samarathunghe

Senior Director of Customs (RTF)

Mr. J.L.H.K. Jayathilake

Director of Customs (Passenger Services - Colombo)

Mrs. H.G.T. Prasangika

Director of Customs (Human Resources Management)

Mr. J.R.C. Jayathilaka

Director of Customs (Human Resources Development)

Mr. R.H.R.W. Kamalsiri

Director of Customs (Industries and Services)

Mr. G.M.J. Gunawardena

Director of Customs (BOI Coordination)

Mr. D.W.K. Wijethunghe

Director of Customs (Central Intelligence)

Mr. K.K.A.R. Kumarasinghe

Director of Customs (Cargo Examination)

Mr. K.D.R. Perera

Director of Customs (Legal Affairs)

Mr. A. Dehigaspige

Director of Customs (Compliance and Facilitation)

Mr. A.M.S.P. Jayawardena

Director of Customs (Preventive)

Mr. K.D.G. Sumanadasa

Director of Customs (Specialized Services)

Mrs. H.D.A. Rukshini

Director of Customs (Logistics)

Mrs. T. Prashanth

Director of Customs (Employee Services)

Mr. L.G.C. Dushmantha

Director of Customs (Central Investigation)

Mr. Y.I.M. Silva

Director of Customs (Passenger Services - Katunayaka)

Mrs. M.D. Abeygunawardena

Director of Customs (Revenue and Services - Katunayaka)

Mr. G.M.B. Gajanayaka

Director of Customs (Declaration)

Mr. M.K.S.P. Jayawardena

Director of Customs (Export)

Mrs. I.A.B.S. Perera

Director of Customs (Policy, Planning and Research)

Mr. U.K.A.S. Yapa

Director of Customs (Appeals)

Mr. C.C. Bookoladeniya

Director of Customs (Central Disposal)

Mr. Y.G. Moragoda

Director of Customs (Provincial)

Mrs. G.A.L.P. Ganepola

Director (Excise Duty)

Mrs. M.G.N. Premathilaka

Chief Accountant (Finance Management)

Mr. M.H.S.H. Perera

Director (System and Procedure Compliance Audit)

Mrs. K.A.S. Kodikara

Director (Statistics)

CHAPTER 02 : PROGRESS IN YEAR 2023

2.1 FINANCIAL PERFORMANCE

Performance of Customs Revenue Rs (Mn.)

Revenue Code	Description	2022		2023	
		Budget	Actual	Budget	Actual
1001.01.00	Import Duty	42,000	50,009	88,000	105,120
1001.02.00	Export Duty	32	41	28	27
1001.04.00	Ports & Airports Development Levy	177,000	180,595	166,000	175,486
1001.05.01	Import Cess Levy	66,000	68,075	51,000	54,956
1001.05.02	Export Cess Levy	2,000	2,242	2,000	2,228
1001.08.00	Special Commodity Levy	35,000	40,194	50,000	51,327
1002.05.01	Excise Tax-Cigarettes	110,000	104,160	120,000	117,467
1002.05.03	Excise Tax-Petroleum	55,000	53,074	114,000	143,642
1002.05.04	Excise Tax-Motor Vehicle	18,000	14,504	30,000	32,526
1002.05.99	Excise Tax-Other	6,000	5,598	4,000	4,713
1003.07.10	Vehicle Entitlement Levy	106	108	115	979
2003.02.17	Fees on Local Sales on Garments	147	196	123	172
2003.03.01	Fine & Forfeited- Customs	2,056	4,549	2,696	5,438
	Total Custom Revenue	513,341	523,345	627,962	694,081
1004.04.02	Economic Service Charge	-	28	8	12
1002.12.03	National Building Tax	-	55	10	260
1002.01.04	Value Added Tax on Imports	216,000	170,890	220,500	225,236
1002.16.03	Social Security Contribution Levy	-	12,669	48,000	51,274
1003.01.00	Luxury Vehicle Tax	1,000	867	591	2,693
2003.02.99	Sundries	151	243	191	546
2003.99.00	Other Receipts	200	308	39	362
	Total Other Revenue	217,351	185,060	269,339	280,383
	Grand Total Revenue	730,692	708,405	897,301	974,464

Provisional as at 31.12.2023

Performance of Revenue Collection - 2023 (Rs.)

Revenue Codes	Description	Revenue Estimate		Collected Revenue	
		Original Estimate	Final Estimate (Revised)	Actual	Actual against Estimate%
1001.01.00	Import Duty	80,000,000,000	88,000,000,000	105,120,000,000	119
1001.02.00	Export Duty	53,000,000	28,000,000	27,000,000	96
1001.04.00	PAL	220,000,000,000	166,000,000,000	175,486,000,000	106
1001.05.01	Import Cess Levy	82,000,000,000	51,000,000,000	54,956,000,000	108
1001.05.02	Export Cess Levy	3,000,000,000	2,000,000,000	2,228,000,000	111
1001.08.00	SCL	70,000,000,000	50,000,000,000	51,327,000,000	103
1002.05.01	Cigaretts	137,000,000,000	120,000,000,000	117,467,000,000	98
1002.05.03	Petroleum	142,000,000,000	114,000,000,000	143,642,000,000	126
1002.05.04	Motor Vehicle	58,000,000,000	30,000,000,000	32,526,000,000	108
1002.05.99	Other Excise	6,000,000,000	4,000,000,000	4,713,000,000	118
1003.07.10	VEL	73,000,000	115,000,000	979,000,000	851
2003.02.17	Garment	123,000,000	123,000,000	172,000,000	140
2003.03.01	Fine & Forfeited	2,696,000,000	2,696,000,000	5,438,000,000	202
Grand Total Revenue		800,945,000,000	627,962,000,000	694,081,000,000	111

*Provisional as at 31.12.2023

Revenue collected for other agencies (Rs.)

Revenue Codes	Description	Revenue Estimate		Collected Revenue	
		Original Estimate	Final Estimate (Revised)	Actual	Actual against Estimate%
1002.01.04	VAT Import	355,000,000,000	220,500,000,000	225,236,000,000	102
1002.12.03	National Building Tax	10,000,000	10,000,000	260,000,000	2600
1002.16.03	Social Security Contribution Levy	64,000,000,000	48,000,000,000	51,274,000,000	107
1003.01.00	Luxury Vehicle Tax	591,000,000	591,000,000	2,693,000,000	456
1004.04.02	Economic Service Charge	8,000,000	8,000,000	12,000,000	150
2003.02.99	Sundries	191,000,000	191,000,000	546,000,000	286
2003.99.00	Other Receipts	39,000,000	39,000,000	362,000,000	928
Grand Total of Other Revenue		419,839,000,000	269,339,000,000	280,383,000,000	104
Total Revenue		1,220,784,000,000	897,301,000,000	974,464,000,000	109

*Provisional as at 31.12.2023

2.2 TOP FIFTY REVENUE EARNING COMMODITIES (HS -WISE)

Top 50	HS Code	Description	Tax Revenue (Rs.)
1	27101221	Petrol having Octane number of 92	151,725,375,299.00
2	27101942	Other Diesel that contains Sulphur exceeding 10 mg/kg (ppm) but not exceeding 500 mg /kg (ppm)	113,644,600,817.00
3	24022050	Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	34,853,254,902.00
4	24011000	Tobacco, not stemmed/stripped	30,039,997,081.00
5	10019910	Wheat grain	25,765,313,465.00
6	04022100	Milk and cream, Not containing added sugar or other sweetening matter	23,935,828,072.00
7	27101960	Fuel oil	22,525,988,910.00
8	15131910	In bulk, Coconut (copra) oil and its fractions	20,017,310,250.00
9	22083000	Whiskies	18,625,047,602.00
10	23040000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	13,403,408,258.00
11	27011200	Bituminous coal	12,728,044,470.00
12	27101980	Lubricants	12,063,958,106.00
13	27101970	Lubricating oils (Base-oils) for the preparation of lubricants	10,210,576,243.00
14	18069000	Other, Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	9,047,120,551.00
15	25232930	Other portland cement imported in packings of over 50 kg or in bulk	8,832,333,676.00
16	40111090	Other, New pneumatic tyres, of rubber, Of a kind used on motor cars	8,376,365,953.00
17	25231000	Cement clinkers	8,290,638,738.00
18	85319000	Parts of other apparatus, Electric sound or visual signalling apparatus	8,180,965,048.00
19	87033279	Other, Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	7,909,115,832.00
20	07019000	Glass fibres (including glass wool) and articles thereof	7,269,033,025.00

		(for example, yarn, rovings, woven fabrics).	
21	11010010	Of wheat	7,169,972,412.00
22	27101222	Petrol having Octane number of 95	6,854,843,647.00
23	22082000	Spirits obtained by distilling grape wine or grape marc	6,764,790,877.00
24	15119030	Crude palm olein	6,759,253,890.00
25	27090010	Petroleum oils	6,282,607,603.00
26	48025590	Other, Carbonising base paper	5,787,776,565.00
27	40012200	Technically specified natural rubber (TSNR)	5,662,434,049.00
28	39269099	Other, Paddy Planting Tray	5,365,523,161.00
29	28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included.)	5,164,493,449.00
30	72071110	Billets, Semi-finished products of iron or non-alloy steel.	4,737,500,944.00
31	10059000	Other, Maize (corn) .	4,637,286,570.00
32	39011000	Polyethylene having a specific gravity of less than 0.94	4,542,473,420.00
33	48025790	Other, weighing 40 g/m ² or more but not more than 150 g/m ² :	4,503,279,036.00
34	39021000	Polypropylene	4,374,645,014.00
35	72107000	Painted, varnished or coated with plastics	4,334,601,149.00
36	74081100	Copper wire : Of which the maximum cross-sectional dimension exceeds 6 mm	4,164,951,927.00
37	17019910	Cane sugar having polarimeter reading of more than or equal to 99.7 ⁰	4,099,119,047.00
38	09042110	Chillies	4,033,690,804.00
39	69072190	Other, Wall tiles	4,018,458,580.00
40	27101941	Super Diesel that contains Sulphur not exceeding 10 mg/kg (ppm)	3,977,387,012.00
41	72259200	Otherwise plated or coated with zinc	3,945,342,402.00
42	85176210	Transmission apparatus with or without reception apparatus : Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	3,918,082,202.00
43	73269090	Other, Bundle conductor supports and connectors	3,909,497,656.00
44	85071010	Sealed type accumulators filled with acid solution and ready for use	3,813,095,073.00
45	22042100	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol : In containers holding 2 l or less	3,708,992,638.00
46	85176290	Other: Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus.	3,670,702,676.00
47	27011900	Other coal	3,420,558,157.00
48	55121900	Other, Containing 85% or more by weight of polyester staple fibres :	3,399,057,203.00
49	31021000	Urea, whether or not in aqueous solution	3,362,360,937.00
50	85371000	For a voltage not exceeding 1,000 V : Boards, panels, consoles, desks, cabinets and other bases	3,291,609,288.00
		Total Amount	687,118,663,686.00

Source : ICT Directorate

CHAPTER 03 : OVERALL FINANCIAL PERFORMANCE

3.1 STATEMENT OF FINANCIAL PERFORMANCE

Statement of Financial Performance for the period ended 31 st December 2023					
Revise Budget Allocation 2023 Rs.		Note	Actual		
			2023	2022	
			Rs.	Rs.	
	Revenue Receipts				
-	Income Tax	1	-	-	
383,000,000	Taxes on Domestic Goods & Services	2	299,326,770,894	177,443,596,404	} ACA-1
357,028,000,000	Taxes on International Trade	3	389,145,001,043	341,157,546,294	
2,911,000,000	Non Tax Revenue & Others	4	5,609,788,951	4,745,342,035	
360,322,000,000	Total Revenue Receipts (A)		694,081,560,888	523,346,484,733	
	N/R				
-	Non Revenue Receipts				
-	Treasury Imprests		-	4,789,161,669	ACA-3
-	Deposits		43,643,348,451	23,973,257,371	ACA-4
-	Advance Accounts - 1 (Advance 'B')		75,630,391	76,698,422	ACA-5
	Advance Accounts - 2 (ARABA)		15,049,442	9,137,123	
-	Other Main Ledger Receipts		-	-	
-	Total Non Revenue Receipts (B)		43,734,028,284	28,848,254,585	
360,322,000,000	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		737,815,589,172	552,194,739,318	
	Remittance to the Treasury (D)		5,212,554,695	4,844,724,570	
360,322,000,000	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		732,603,034,477	547,350,014,748	
	Less: Expenditure				
-	Recurrent Expenditure				

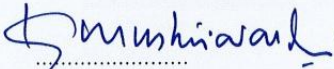
2,307,000,000	Wages, Salaries & Other Employment Benefits	5	2,055,010,979	2,143,225,499	ACA-2(ii)
2,466,760,000	Other Goods & Services	6	1,725,808,382	989,927,155	
24,600,000	Subsidies, Grants and Transfers	7	20,108,743	20,656,736	
-	Interest Payments	8	-	-	
55,000	Other Recurrent Expenditure	9	-	31,961,163	
4,798,415,000	Total Recurrent Expenditure (F)		3,800,928,104	3,185,770,553	
	Capital Expenditure				
107,000,000	Rehabilitation & Improvement of Capital Assets	10	32,866,835	86,100,626	ACA-2(ii)
376,300,000	Acquisition of Capital Assets	11	207,226,000	1,424,976,177	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
100,000	Capacity Building	14	37,000	49,288	
-	Other Capital Expenditure	15	-	-	
483,400,000	Total Capital Expenditure (G)		240,129,835	1,511,126,091	
	Deposit Payments		36,653,072,361	24,258,823,689	ACA-4
	Advance Payments 1 (Advance 'B')		57,573,696	62,355,301	ACA-5
	Advance Payments 2 (ARABA)		16,845,341	4,431,452	
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		36,727,491,398	24,325,610,442	
	Total Expenditure I = (F+G+H)		40,768,549,336	29,022,507,086	
	Balance as at 31st December J = (E-I)		691,834,485,141	518,327,507,662	
	Balance as per the Imprest Reconciliation Statement		691,834,485,141	518,327,507,662	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3


3.2 STATEMENT OF FINANCIAL POSITION

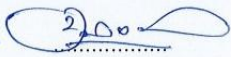
Statement of Financial Position				ACA-P
	Note	Actual 2023 Rs	Actual 2022 Rs	
Non Financial Assets				
Property, Plant & Equipment	ACA-6	15,856,542,856	15,649,316,857	
Financial Assets				
Advance Accounts	ACA-5/5(a)	215,726,655	231,987,451	
Cash & Cash Equivalents	ACA-3	-	-	
Total Assets		16,072,269,511	15,881,304,308	
Net Assets / Equity				
Net Worth to Treasury		(32,432,347,086)	(25,425,810,199)	
Property, Plant & Equipment Reserve		15,856,542,856	15,649,316,857	
Rent and Work Advance Reserve	ACA-5(b)	-	-	
Current Liabilities				
Deposits Accounts	ACA-4	32,648,073,740	25,657,797,650	
Unsettled Imprest Balance	ACA-3	-	-	
Total Liabilities		16,072,269,511	15,881,304,308	


Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 27 and Annexures to accounts presented in pages from 28 to 38 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

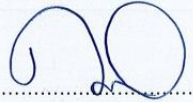
We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively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



Chief Accounting Officer
Name : K.M.Mahinda Siriwardana
Designation :Secretary,Ministry of Finance,Economic Stabilization and National Policies
Date :28.02.2024


K.M.M. Siriwardana
Secretary to the Treasury and
Secretary to the Ministry of Finance,
Economic Stabilization and National Policies
The Secretariat
Colombo 01.


Accounting Officer
Name : P.B.S.C.Nonis
Designation :Director General of Customs
Date:27.02.2024
P.B.S.C. Nonis
Sri Lanka Customs


P.B.S.C. Nonis
Director General of Customs
Sri Lanka Customs


Chief Financial Officer/Chief Accounting Officer/
Director (Finance)/Commissioner (Finance)
Name :B.K.R. Balasooriya
Colombo - 11.
Date :24.02.2024


B.K.R. Balasooriya
Commissioner (Finance)
Sri Lanka Customs

3.3 STATEMENT OF CASH FLOWS

(for the Period ended 31st December 2023)

	Actual	Restated
	2023 Rs.	2022 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	658,211,916,278	518,601,142,698
Fees, Fines, Penalties and Licenses	5,609,788,951	4,745,342,035
Profit	-	-
Non-Revenue Receipts	-	2,099,685
Revenue Collected on behalf of Other Revenue Heads	280,580,046,107	185,790,542,656
Imprest Received	-	4,789,161,669
Recoveries from Advance	90,828,684	79,011,870
Araba	15,049,442	9,137,123
Deposit Received	43,642,999,310	23,973,257,371
Customs Finance controls Received	10,307,699,193	213,552,529
Various Received	52,716,264	16,541,374
Total Cash generated from Operations (A)	998,511,044,229	738,219,789,010
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	3,778,090,461	3,133,152,654
Subsidies & Transfer Payments	20,108,743	52,617,899
Expenditure incurred on behalf of Other Heads	16,813,103,056	11,257,177,681
Imprest Settlement to Treasury	930,062,353,170	697,765,686,298
Advance Payments – Advance B (Note 7)	57,657,724	62,388,057
– Araba (Note 7)	16,845,341	4,431,452
Deposit Payments	36,653,072,362	24,258,823,689
Customs Finance Controls Receipt	10,461,931,507	174,385,190
Various Payments	416,381,243	-
Total Cash disbursed for Operations (B)	998,279,543,607	736,708,662,920
NET CASH FLOW FROM OPERATING ACTIVITIES (C)=(A)-(B)	231,500,622	1,511,126,090
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
<u>Less - Cash disbursed for:</u>		
Capital Expenditure	231,500,622	1,511,126,090
Total Cash disbursed for Investing Activities (E)	231,500,622	1,511,126,090
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(D)-(E)	(231,500,622)	(1,511,126,090)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01 st January	-	-
Closing Cash Balance as at 31 st December	-	-

3.4 PERFORMANCE OF THE REVENUE COLLECTION

Revenue Collected for Customs Codes (Rs.)

Description	Revenue Estimate		Collected Revenue	
	Original Estimate	Final Estimate (Revised)	Actual	Actual against Estimate%
Import Duty	80,000,000,000	88,000,000,000	105,120,000,000	119
Export Duty	53,000,000	28,000,000	27,000,000	96
PAL	220,000,000,000	166,000,000,000	175,486,000,000	106
Import Cess Levy	82,000,000,000	51,000,000,000	54,956,000,000	108
Export Cess Levy	3,000,000,000	2,000,000,000	2,228,000,000	111
SCL	70,000,000,000	50,000,000,000	51,327,000,000	103
Cigaretts	137,000,000,000	120,000,000,000	117,467,000,000	98
Petroleum	142,000,000,000	114,000,000,000	143,642,000,000	126
Motor Vehicle	58,000,000,000	30,000,000,000	32,526,000,000	108
Other Excise	6,000,000,000	4,000,000,000	4,713,000,000	118
VEL	73,000,000	115,000,000	979,000,000	851
Garment	123,000,000	123,000,000	172,000,000	140
Fine & Forfeited	2,696,000,000	2,696,000,000	5,438,000,000	202
Grand Total Revenue	800,945,000,000	627,962,000,000	694,081,000,000	111

*Provisional as at 31.12.2023

Revenue collected for other agencies (Rs.)

Description	Revenue Estimate		Collected Revenue	
	Original Estimate	Final Estimate (Revised)	Actual	Actual against Estimate%
VAT Import	355,000,000,000	220,500,000,000	225,236,000,000	102
National Building Tax	10,000,000	10,000,000	260,000,000	2600
Social Security Contribution Levy	64,000,000,000	48,000,000,000	51,274,000,000	107
Luxury Vehicle Tax	591,000,000	591,000,000	2,693,000,000	456
Economic Service Charge	8,000,000	8,000,000	12,000,000	150
Sundries	191,000,000	191,000,000	546,000,000	286
Other Receipts	39,000,000	39,000,000	362,000,000	928
Grand Total of Other Revenue	419,839,000,000	269,339,000,000	280,383,000,000	104
Total Revenue	1,220,784,000,000	897,301,000,000	974,464,000,000	109

*Provisional as at 31.12.2023

3.5 PERFORMANCE OF THE UTILIZATION OF ALLOCATION

Rs.000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	4,798,000	4,798,000	3,801,000	79
Capital	483,000	483,000	240,000	50
Public Officers Advance	60,000	60,000	28,000	47

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

Vote Debit Particulars 2023

Serial No.	Allocation Received From Ministry / Department	Purpose of the Allocation	Allocation (Rs.)	Actual Expenditure (Rs.)	Utilization of the Allocation as a % of Final Allocation
1	Sri Lanka Navy	Recovery of Custom Duties	1,875,242,755.00	1,049,292,693.00	55.96
2	Sri Lanka Air Force	Recovery of Custom Duties	1,455,186,168.00	1,202,266,165.00	82.62
3	Sri Lanka Police	Recovery of Custom Duties	8,033,573,563.00	8,021,214,702.00	99.85
4	Ministry of Public Security	Recovery of Custom Duties	8,158,157.00	8,158,157.00	100.00
5	Sri Lanka Army	Recovery of Custom Duties	372,406,841.00	372,406,841.00	100.00
6	Government Printing Department	Recovery of Custom Duties	142,041,237.86	118,454,939.00	83.39
7	Ministry of Agriculture	Recovery of Custom Duties	939,727,863.00	939,727,863.00	100.00
8	Department of Immigration & Emigration	Recovery of Custom Duties	225,107,214.00	225,107,214.00	100.00
9	Department of fisheries & Aquatic Resources	Recovery of Custom Duties	53,396,674.00	53,391,357.00	99.99
10	Food Department	Recovery of Custom Duties	4,492,896.00	4,492,896.00	100.00
11	Ministry of Transport & Highways	Recovery of Custom Duties	504,753,897.00	477,292,840.00	94.56
12	Department of Meteorology	Recovery of Custom Duties	8,202,626.00	8,202,626.00	100.00
13	Department of National Museums	Recovery of Custom Duties	777,035,172.00	777,035,172.00	100.00
14	Ministry of Education	Recovery of Custom Duties	1,268,807,708.00	1,268,807,708.00	100.00
15	Ministry of Justice	Recovery of Custom Duties	13,063,364.00	13,063,364.00	100.00
16	Prime Minister's Office	Recovery of Custom Duties	23,789,333.00	23,789,322.00	100.00
17	Ministry of Urban Development & Housing	Recovery of Custom Duties	7,987,135.00	7,987,135.00	100.00
18	State Ministry of Provincial Councils & Local Government	Recovery of Custom Duties	439,372,677.00	439,372,677.00	100.00
19	Sri Lanka Railways	Recovery of Custom Duties	1,075,758,916.00	917,633,994.00	85.30
20	Ministry of Health	Recovery of Custom Duties	897,287,833.00	897,034,338.00	99.97
			18,125,392,029.86	16,824,732,003.00	

3.7 PERFORMANCE OF THE REPORTING OF NON-FINANCIAL ASSETS

Rs.000

Assets Code	Code Description	Balance as per Financial Position Report as at 31.12.2022	Balance as per Financial Position Report as at 31.12.2023	Yet to be Accounted	Reporting Progress as a %
9151	Building & Structures	7,036,849	7,036,849	-	
9152	Machinery & Equipment	4,357,823	4,565,049	-	
9153	Land	4,171,150	4,171,150	-	
9154	Intangible Assets	-	-	-	
9155	Biological Assets	-	-	-	
9160	Work in Progress	83,495	83,495	-	
9180	Lease Assets	-	-	-	

3.8 AUDITOR GENERAL'S REPORT

(Please see Annexure I to III)

Annexure I

Head 247 – Summary Report of the Auditor General on the Financial Statements of Sri Lanka Customs for the year ended 31 December 2023, in terms of Section 11(1) of the National Audit Act, No. 19 of 2018.

Annexure II

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Customs Officers' Reward Fund of Sri Lanka Customs for the year ended 31 December 2023, in terms of Section 11(1) of the National Audit Act, No. 19 of 2018.

Annexure III

Report of the Auditor General on the Financial Statements and Other Legal and Regulatory Requirements of the Customs Officers' Management and Compensation Fund of Sri Lanka Customs for the year ended 31 December 2023, in terms of Section 11(1) of the National Audit Act, No. 19 of 2018.

CHAPTER 04 : PERFORMANCE INDICATORS

4.1 PERFORMANCE INDICATORS OF THE INSTITUTE

(Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% -74%
Revenue Collection	X		
Social Protection Measures	X		
Trade Facilitation Measures	X		

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

5.1 IDENTIFIED RESPECTIVE SUSTAINABLE DEVELOPMENT GOALS

Goal/ Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%-49%	50%-74%	75% - 100%
Still on the process of defining sustainable development goals The current status as follows :					

S/No	Shortcomings mentioned in the report and identified by the Committee	Actions taken by the institutions to rectify the shortcomings/current status
01	The institution had not identified the Sustainable Development Goals applicable to its scope.	Sri Lanka Customs has introduced their Strategic Plan 2024 - 2028 in order to streamline their focus to meet & adopt to newest global challenges. Under the new strategic plan following strategic goals are identified. <ol style="list-style-type: none"> 1. Maximize revenue 2. Facilitation of legitimate trade 3. Protection of people and environmental through efficient border control 4. Transformation of the organization to achieve excellence
02	Key Performance Indicators had not been prescribed to measure the achievement of identified Sustainable Development Goals	Identifying the KPIs need to be specific to each directorate. The Strategic Plan has set the overall directions to the Customs. The KPIs for each directorate has been identified in their annual action plan based on the directions given by the Strategic Plan.
03	Specific parties relevant to the achievement of Sustainable Development Goals applicable to the institution had not been identified.	Specific parties relevant to the achievement of Sustainable Development Goals applicable to the institution have been identified and targets have been given to various Directorates and Divisions, identified as relevant parties. Further Strategic Plan has recognized the relevant stakeholders.
04	Details of two representatives who shall be appointed to coordinate matters, pertaining to Sustainable Development Goals as per the provisions of the circular No. MSDW/08/65 dated 27 th April 2018 had not been reported to the Ministry.	Actions are being taken in this regard.
05	Citizen/ client charter had not been prepared and implemented properly.	The role of Customs is directly connected with international trade and it should be performed in accordance with International Conventions and International Agreements. Kyoto Convention and Trade Facilitation Agreement, signed with World Trade Organization (WTO-TFA) are few examples. Accordingly, conventions prepared on providing of services should always be complied with the contents of International Agreements and Conventions. Sri Lanka Customs has already identified Standard Operating Procedures (SOP) for clients related to the duties of the Customs and some of them have been published. As such, studies on releasing period of import services are being conducted and accordingly, periods for each activity have been studied and referred to the web site for information of the public. Clients may reach the necessary information by logging in to the Customs web site and a special Enquiry Point has also been opened at the Customs to provide information regarding international trade for the public.
06	A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution.	Duties on providing of services of the institution are performed in accordance with International Agreements and Conventions and such activities are monitored by a group of representatives of World Bank. Further Sri Lanka Parliament Committees & Government Audit are observing the progress of the citizen/client charter

CHAPTER 06 - HUMAN RESOURCE PROFILE

6.1 CADRE MANAGEMENT

	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	710	442	268
Territory	876	573	303
Secondary	1,002	708	294
Primary	502	481	20
	3,090	2,204	886

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

The shortage has resulted in an increased workload on the current staff. However, due to the prevailing government policy restricting new appointments in government positions, Sri Lanka Customs has been unable to recruit the necessary number of officials to fill the existing vacancies.

6.2 HUMAN RESOURCE DEVELOPMENT

Local Programmes

Name of the Program	Duration	Number of Staff participated	Total Investment (Local)	Output Knowledge Gained
Awareness Program for CGG	24.01.2023	21	23,200.00	Provided training and knowledge of performing duties as IC/CG along with the soft skills required
	25.01.2023	25		
Awareness Program for Customs Inspectors	28.02.2023	66	60,000.00	Provided training and knowledge of performing duties as IC/CG along with the soft skills required
	01.03.2023	59		
Training Program for Officers newly transferred to I&S, C&FD & Exports	27.02.2023	19	12,400.00	Developed the skills of the officers who are transferred to I &S, C&FD, Exports Directorates, so that they are able to initiated their duties efficiently and effectively
ASYCUDAa World for SDDCc & DDCc	16.02.2023	8	14,040.00	Provide the knowledge training of the ASyCUDA System with regards to the scope of work pertains to DDC/SC
	21.02.2023	8		
	28.02.2023	3		
Customs Law with Statement Recording Practical Session	23.02.2023	20	12,000.00	Enhanced the knowledge of Customs law and statement recording, discuss the practical scenarios with the officers
Workshop on Customs Inquiry for SDDCc & DDCc	14.03.2023	64	955,800.00	Enhanced the knowledge of the officers in the area of conducting formal customs inquiries with its due process and familiarize them with the laws and practices of applicable therein
	15.03.2023			
	16.03.2023			
Capacity Building Programme for ASC, IC & CG	28.04.2023	56	1,007,500.00	Provided training and knowledge of performing duties as IC/CG along with the soft skills required
	29.04.2023			
	30.04.2023			
National Customs Enforcement Network (nCEN) - Training Programme	27.03.2023	9	17,600.00	Expanding the user basis and continuing the effective implementation of nCEN in the department
	29.03.2023	8		
	03.04.2023	8		
	10.04.2023	8		

ASYCUDA WORLD for ASC	21.03.2023	5	4,940.00	Provided the knowledge & training of the ASYCUDA system with regards to the scope of work pertains to ASC
	28.03.2023	7		
Capacity Building for MSO	22.03.2023	24	9,600.00	Developed the knowledge and skills required for Management Services Officers
IWT and CITES Training Programme	24.04.2023	16	19,200.00	Introduction to CITES convention and its applications.
	26.04.2023			
Awareness Programme for Appraiser	2023.06.08	24	85,120.00	Enhanced the knowledge of newly appointed Appraisers to be utilized in better classification using HS Codes.
	2023.06.12			
	2023.06.14			
	2023.06.16			
	2023.06.19			
	2023.06.21			
Awareness Programme for New ACOo	22.06.2023	16	28,500.00	Developed the skills required for ACOo, to begin work in the Passenger Services directorate.
	26.06.2023			
	28.06.2023			
Awareness Programme for New APOo	05.06.2023	19	27,360.00	Developed the skills required for ACOo, to begin work in the Passenger Services directorate.
	06.06.2023			
	07.06.2023			
National Customs Enforcement Network (nCEN) - Training Programme for DDCC and above	05.07.2023	11	5,980.00	Expanding the user basis and continuing the effective implementation of nCEN in the department
	06.07.2023			
Training Program for Officers newly transferred to I&S, C&FD & Exports	2023.12.21	5	N/A	Developed the skills of the officers who are transferred to I & S, C&F D and Exports Directorates, so that they are able to initiated their duties efficiently and effectively
Risk Management Procedures	05.10.2023	19	24,420.00	
Workshop on Prosecution and Investigation	17.08.2023	30	55,412.00	Provided knowledge & training on investigation methods containing practical examples from past customs cases.
	2023.08.18	29		
Asycuda World for SDDCs & DDCs	26.07.2023	10	13,182.00	Provided the knowledge & training of the ASYCUDA system with regards to the scope of work pertains to SDDC/DDCs
	2023.07.27	12		
Workshop on Customs Inquiry for SDDCs	20.07.2023	23	101,790.00	Provide Practical training necessary for becoming a skilled inquiry office along with the applications of customs law I & other related laws.
	26.07.2023	25		
	2023.08.02	21		
Awareness Programme for APPOs	28.07.2023	25	18,530.00	Developed the skills required for APOO , to begin work in the preventive directorate, to enhancing knowledge in Customs law duties of APO & Investigation skills.
	03.08.2023	22		
Training & Capacity Building Workshop for officers of Sri Lanka Customs	31.10.2023	17	N/A	Provided Practical training necessary for becoming a skilled inquiry officer along with the application of customs law & other related laws.
	01.11.2023			

National Customs Enforcement Network (nCEN)- Training Programme	2023.08.15	7	17,600.00	Expanding the user basis and continuing the effective implementation of nCEN in the department
	2023.08.17	7		
	2023.08.21	7		
	2023.08.23	7		
Awareness Program to Customs House Agents on Narcotic Substances	21.08.2023	19	18,544.00	
Capacity Building for KKS	31.08.2023	8	7,904.00	Develop the skills in work ethics and the office procedure which needs to be followed by KKS.
Develop Investigation Skills	14.12.2023	N/A	N/A	Provided knowledge & training on investigation methods containing practical examples from past customs cases.
Asycuda World for ASC	05.09.2023	7	3,960.00	
HS 2022	25.09.2023	45	N/A	Enhanced the knowledge of the officers who are already working as appraisers in the area of advance classification with practical examples.
	& 26.09.2023			
	2023.10.02	37		
	09.10.2023	47		
	& 10.10.2023			
	20.11.2023.			
& 21.11.2023	95			
27.11.2023				
& 28.11.2023				
Megaport Surveillance for Navy Officers	28.08.2023		5,120.00	Identification of radiological Materials
UNODC- WCO PCBT Work Study visit for Namibian Customs Officers to Sri Lanka	12.09.2023	04	16,560.00	
	13.09.2023			
	14.12.2023			
	19.12.2023			
Lecture on Lichenology	03.10.2023	26	9,900.00	
Crash Course for Appraisers	22.11.2023	29	182,280.00	Develop the Knowledge and skills required by appraisers regarding their duties among experienced officers which is important to improve quality of work
	28.11.2023			
	04.12.2023			
	05.12.2023			
	11.12.2023			
	12.12.2023			
	20.12.2023			
	21.12.2023			
27.12.2023				
Crash Course for New ACO s	13.12.2023	24	73,920.00	Enhance the working Experience at BIA and UPB ware Houses
	14.12.2023			
	15.12.2023			
	18.12.2023			
	19.12.2023			
Crash Course for New APO s	29.11.2023	15	44,100.00	Develop the skill required for APO to begin the work in Preventive Directorate
	30.11.2023			
	01.12.2023			
	06.12.2023			

Foreign Programmes

Name of the Programme	No. of Staff participated	Duration	Total Investment (Foreign)	Output knowledge Gained
First Trade Facilitation Capacity Building Program	1	2023.05.08 to 2023.05.19	99,583.87	Insights into promoting intra-BIMSTEC trade and economy integration, undertake and sustain trade facilitation reforms, modernization initiatives and compliance monitoring ability
CCP-Air Convention on International Trade in Endangered Species of Wild Fauna & Flora (CITES)/ Trafficking Training	1	2023.01.16 to 2023.01.20	-	The officer has conducted two training sessions on CITES and Wildlife Trafficking as an accredited trainer of WCO
Master's Degree programme in Public Finance at the National Graduate Institute for Policy Studies (GRIPS)	1	2023.09 to 2024.09	-	Ongoing
21st Session of the WCO Integrity Sub-Committee	3	2023.02.10 to 2023.02.11	2,685,396.69	Knowledge on collaborative approach to strengthening integrity, and preventive vigilance to curb corruption in Customs through internal controls
Korea Customs Week	2	2023/04/26 to 2023/04/28	99,924.70	Discussions and exchanging views on the cutting-edge issues as well as bilateral and multilateral talks between Customs heads
Regional Workshop on Data Management and Analysis against Illicit Trade	1	2023/03/06 to 2023/03/10	113,092.66	Knowledge on the collection, processing and storage of data for decision-making, and analysis of data available to Customs administrations
WCO's Fight Against Illegal Trade in Environmentally Sensitive Commodities	1	2023.03.12 to 3/16/2023	92,092.00	Insights into ways to tackle illegal trade in environmentally sensitive commodities and facilitate legal trade therein
ASYHUB Training	4	2023.02.27 to 2023/03/10	826,045.28	Knowledge on implementation, integration and deployment of ASYHUB platform
Asia Pacific Plastic Waste (APPW) Project	2	2023.04.26 to 2023/04/28	144,290.58	Knowledge of implementing the Basel Convention, and detecting illegal shipments and facilitating the legal trade in plastics
Operation Dragon - V and Operation IRENE – IV	2	2023.04.11 to 2023/04/13	125,378.82	Insights into illicit drugs and chemical precursor trafficking, and illegal trade in CITES listed species

Parallel Network Meeting of the South Asia National Ozone Officers and Green Customs Workshop	1	2023/05/21 to 2023/05/25	48,627.24	Knowledge on Basel Convention and Montreal Protocol, and its applications
IPRIM Regional Workshop in Nepal	5	2023/05/15 to 2023/05/19	242,514.58	Knowledge on identifying counterfeit and pirated goods
WCO 56th Session of the Technical Committee on Customs Valuation	1	2023/05/03 to 2023/05/05	968,824.17	Awareness on concerns of valuation related issues faced by the Sri Lanka Customs
Final Steering Committee Meeting on PCB Project	1	2023/05/15 to 2023/05/17	-	Insights into total phasing out of existing highly carcinogenic PCB stocks which will result in immeasurable benefit to the environment and people
WCO APPW Regional High- Level Workshop (Perth - Australia)	2	2023.05.29 to 2023.05.31	82,360.66	Knowledge of mitigation and appropriately responding to environmental threats posed by plastic waste in Asia/ Pacific region
Regional CCP Strategic Trade and Export Control Awareness Raising Workshop	4	2023/05/21 to 2023/05/25	222,933.20	Knowledge on identifying dual use goods which are widely used in strategic trade
Seminar on Negotiation Capacity Building of Free Trade Agreement for Sri Lanka	4	2023/05/17 to 2023/05/30	478,194.72	Knowledge and skills on evolving negotiation techniques, market access provisions, and regulatory frameworks.
International Consortium on Combating Wildlife Crime (ICWC)	1	2023/06/13 to 2023/06/15	30,373.92	Insights into combating illegal wildlife trade through effective data collection, analysis, risk management, and operational coordination through WCO tools and Customs Enforcement Network (CEN) platform.
National Workshop on Integrity Development	1	2023/05/29 to 2023/06/02	62,354.41	Enhance the knowledge of officials in Turkmenistan as a WCO resource person
24th WCO Asia Pacific Regional Heads of Customs Administrations Conference	1	2023/05/28 to 2023/06/01	5,611.10	Participation for a conference along with the Asia/ Pacific regional heads of Customs Administrations
Second ASYHUB Training	4	2023/05/29 to 2023/06/09	435,755.79	Knowledge into functions of new AsyCuDa Risk Management (Integrated ASUHUB & AsyCuDa World Risk Management Environment), accessing the AsyHub environment and performing specific tasks
Training of Trainers Programme in		2023/06/05 to	134,424.80	Knowledge on Basic Instructional Techniques (BIT),

Collaboration with the Canada National Targeting Centre		2023/06/16		Open-Source Intelligence (OSINT) Tools, Passenger targeting, Operations conducted by the Canadian Border Services Agency (CBSA)
INAMA Project CITES Training Workshop for the CBIC of INDIA	1	2023/06/05 to 2023/06/09	-	The officer has conducted a workshop on illegal wildlife trade for the officers of the Central Board of Indirect Taxes and Customs of India as an accredited trainer of WCO
Risk Management and Profiling Workshop on Wildlife Crime (Vietnam)	1	2023/05/29 to 2023/05/31	-	The officer has conducted a Risk Management and Profiling workshop on wildlife crime for the officers of the Port Control Units in Can The, Vietnam as an accredited trainer of WCO
141st/142nd Session of the world Customs Organization's (WCO) Council	2	2023/06/22 to 2023/06/24	1,214,872.27	Insights into capacity building, rules of origin, valuation, nomenclature and classification, compliance and trade facilitation, budgetary and financial matters
The 62nd Session of the Harmonized System Review Sub - Committee (RSC)	3	2023/06/05 to 2023/06/09	2,258,615.66	Knowledge on issues arising out of the interpretation of the existing provisions of the Harmonized System and solutions
Invitation for the Mid - Term Meeting of Operation Mekong Dragon V	1	2023/06/26 to 2023/06/27	21,240.00	Insights into collaborative effort between Customs and law enforcement authorities in the Asia Pacific region aimed at combating illicit drug and chemical precursor trafficking, as well as the illegal trade of CITES-listed species
Regional Workshop on Integrity Promotion for the WCO A/P Region.	1	2023/07/03 to 2023/07/07	56,114.54	The officer has co-facilitated a Regional Workshop on Integrity Promotion for the WCO Asia/ Pacific region
Interregional PCBT Opioids Training Workshop on Backtracking Investigations	4	2023/07/19 to 2023/07/21	183,079.90	Knowledge into identifying and backtracking the importation of illegal drugs and chemicals
Operation THUNDER 2023	1	2023.09.25 to 2023.09.28	41,575.00	Insights into illegal wildlife and timber trade
JICA Knowledge Co-Creation Program: Customs Administration (in Japan)	1	2023/09/18 to 2023/10/14	155,781.31	Knowledge on overall picture of Customs administration and current state of customs administration enforcement in Japan
Operation DEMETER IX	1	2023/08/29 to 2023/08/31	1,064,685.00	Insights into illegal trans-boundary movements of waste controlled by the Basel Convention, and Ozone Depleting Substances (ODS)
Women's Professional Development	2	2023/08/17 to 2023/08/25	164,011.04	Insights into leadership roles of women in Customs administrations

Program (WPDP 2023)				
Second BACUDA Scholarship Programme	1	2023/09/04 to 2024/02/02	-	In depth knowledge of Big Data Analysis, Machine Learning, Python Programming, AI and Data Science, Network Analysis in Customs, Data Technology, WCO BACUDA Algorithms, WCO Topics
11th Meeting of the South Asia Sub-Regional Economic Cooperation (SASEC) Subgroup on Customs (SCS 11)	3	2023/08/28 to 2023/08/29	78,664.38	Discussed progress of the key sub-regional projects and updates on national projects, new SASEC institutional mechanisms and initiatives and the role of SCS
72nd Session of the Harmonized System Committee	3	2023/09/18 to 2023/09/27	5,675,128.75	Knowledge regarding disputes on HS classifications
06th Round of Sri Lanka-Thailand Free Trade Agreement (SLTFTA) Negotiations	1	2023.08.21 to 2023.08.23	498,885.56	The officer has participated to the 6th round of Sri Lanka - Thailand Free Trade Agreement (SLTFTA) negotiations
Seminar on Rules of Origin for Developing Countries	2	2023.09.05 to 2023.09.25	244,712.76	Insights into latest theories and practices on trade facilitation Rules of Origin, and policies and best practices of the China Customs in this field
IWT CITES National Train the Trainer Workshop for CBIC Officials of India	1	2023.09.25 to 2023.09.27	-	The officer has conducted a train-the-trainer workshop for Central Board of Indirect Taxes and Customs of India (CBIC) as an accredited trainer of WCO
Committee on Trade Facilitation & additional Session	1	2023.10.02 to 2023.10.06	93,899.80	Knowledge and skills on evolving negotiation techniques, market access provisions, and regulatory frameworks.
Seminar on New Forms of Foreign Trade & International Logistics Management for Developing Countries	1	2023.10.11 to 23.10.2023	154,880.00	Insights into latest theories & practices on International Trade & Logistic Management & best practices of developing countries.
WCO Accreditation Workshop for Technical & Operational Adviser on Intellectual Property Rights	1	10.10.2023 to 13.10.2023	43,395.00	To enhance & update the knowledge of officers regarding the international property rights.
Seminar on New Forms of Foreign Trade & International Logistics Management for Developing Countries	1	11.10.2023 to 31.10.2023	154,880.00	Insights into latest theories & practices on International Trade & Logistic Management & best practices of developing countries.
Women's Professional Development Program (WPDP 2023)	2		164,011.04	Insights into leadership roles of women in Customs administrations

Workshop on Vessels Search for ASIA Pacific Customers Administration Officers	2		276,967.46	Build up the capacity & searching Mythology to uplift the ability of rummage of passenger vessel & cargo vessel.
CHRD Seminar on Customs Capacity Enhancement for International Custom Official.	1		95,902.90	The seminar offers the participants to learn about a wide range of Korea Customs administration & electronic customs clearance system.
WCO PGS Regional Workshop on Chemical Safety & Security	1	23.10.2023 to 27.10.2023	58,441.35	To uplift the handling methods & identification of chemical substances.
Seminar of Customs Management in Developing Country.	2		251,328.58	Upgrade the management process & uplift administration procedures.
Seminar on Procedures for Products Exported to China & Customs Inspection & Quarantine Officers for Developing countries	2	08.11.2023 to 21.11.2023	314,002.50	To upgrade the custom officers of developing countries how Chinese authorities examine the product which was exported to china & their quarantine procedures.
Seminar on Trade Facilitation for the Belt & Road Initiative countries	2	02.11.2023 to 08.11.2023	314,323.50	Gain the knowledge of how land boarded countries do their customs formalities.
Global Conference on Cooperation in Enforcement matters	2	02.11.2023 to 08.11.2023	67,046.22	Share the knowledge of international enforcement theories with participants countries.
Regional Training & Product Identification Workshop	2	16.11.2023 to 17.11.2023	81,366.36	Capacity Building for the participant officers among method of identification products.
Course for Analytical Chemists from Laboratories Supporting Customs Services.	1		58,883.21	Upgrade the latest theories & best practices for analytical instruments & chemical substances.
Invitation for the Mid - Term Meeting of Operation Mekong Dragon V	1	26.06.2023 to 27.06.2023	31,436.50	Insights into collaborative efforts between customs & law enforcement authorizes in the AISA Pacific region aimed at combating illicit drug & chemical precursor trafficking as well as the illegal trade of CITES listed species.
Seminar on Procedures for Products Exported to China & Customs Inspection & Quarantine Officers for Developing countries	2	18.11.2023 to 21.11.2023	60,850.50	To upgrade the custom officers of developing countries how Chinese authorities examine the product which was exported to china & their quarantine procedures.

63 Session on the Harmonized System Review Subcommittee	2	20.11.2023 to 01.12.2023	3,821,465.90	Knowledge on issues arising out of the interpretation of the existing provision of the harmonized system & solution.
The Official Travel to Bangkok Thailand for the 8th Round of Negotiation of SLTFTA	1	27.11.2023 to 29.11.2023	598351.20	Negotiation on propose pre Trade agreement between Sri Lanka and Thailand which was agreed to host the 8 th Rounds (SLTFTA)
South Asia Sub Regional Economic Co-operation Programme Working Group meeting	1	20.11.2023 to 22.11.2023	53,937	South sub regional Economic Cooperation (SASEC) which was Funded by Asian Development Bank held this Program for the Economic Cooperation of South Asian Countries
Depressing & Evaluation Meeting of Operation Mekong Dragon	2	21.11.2023 to 22.11.2023	60,471.32	Insights into collaborative effort between Customs and law enforcement authorities in the Asia Pacific region aimed at combating illicit drug and chemical precursor trafficking, as well as the illegal trade of CITES-listed species
Seminar on Construction & Management on Industrial Park for Sri Lanka	1	11.10.2023 to 27.10.2023	154,797.28	Gain the knowledge of Chinas international economics and trade, international marketing finance, logistics,e-commerce, and foreign languages.
Seminar on Authorized Economic Operator (AEO) for the BELT and Road initiative	4	05.12.2023 to 18.12.2023	632,382.64	Over view of the customs practices promoting high level openness and high quality Development china pre Trade Zones and Chinese Risk Management system
SAARC Capacity Building Workshop on Trade Facilitation of Cross Boarder E-Commerce	3	12.12.2023 to 13.12.2023	100,788.78	Gain the knowledge on Cross-Border E-Commerce and how to implement and upgrade the E-Commerce platforms by the help of international organizations such as WCO,WTO,UNCTAD and OCED.
INCB GRIDS Inter Regional Training Program for focal Pointers	3	12.12.2023 to 14.12.2023	125,367.00	The programme provided the opportunity to network with Indian officers in-person, improve their capacity to fully utilize the ICNICS communication flat form to develop the skills for international corporation against drug trafficking in the SARC Region

CHAPTER 07 - COMPLIANCE REPORT

7.1 COMPLIANCE REPORT

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non- compliance in future
1	The following Financial statements/ accounts have been submitted on due date.			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	-		
1.4	Stores Advance Accounts	-		
1.5	Special Advance Accounts	Complied		
1.6	Others	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 (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheque and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		
3	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		

4	Preparation of Annual Plans			
4.1	The annual action plan has been Prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	Audit queries			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Compiled		
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	Compiled as per the Financial regulation 134(2) DMA/1-2019 internal audit plan has been issued at 2023		
6.2	All the internal audit reports has been replied within one month	Replied have been recovered (within a month)	Answers have been recovered (more than a month)	14
		26	16	Issue many reminders to get reply immediately
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016.	Not Complied	Not completed on due date	Due to delays in submission of survey board reports and survey board recommendations to the regional offices of

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	Not Complied		the department of Customs, it was not possible to complete the board of survey on the due date. Necessary actions will be taken to complete the survey activities related to 31.12.2023 on the scheduled date to avoid the delay.
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Not Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 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	The re-testing of fuel consumption of vehicles has not been done due to prevailing fuel constraint issuing fuel under QR code in 2023. Fuel consumption testing has been already started.	
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 years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR94(1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		

12.3	The loan balances in arrears for over one year had been settled	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R.371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right to Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	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	In the Process		

18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter / Citizens client's charter as per paragraph 2.3 of the circular	In the Process		
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Not Compiled	Instead, the HRD has developed an annual action plan for local training programs. This action plan has been duly completed. Further this action plan has catered training needs of every tier of the department.	Actions will be taken in the future to prepare a human resource plan according to the circular.
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Not Compiled	The above said annual action plan is focused on catering training needs covering employees of each tier of the department. Therefore every tier in the hierarchy gets a minimum 12 hours of training annually. But due to certain constraints in the working environment, not all the employees will get an opportunity to participate in a training.	Actions will be taken to increase the number of employees that receives training within a calendar year.
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Not Compiled		Sri Lanka Customs adhered to a specific format for evaluating the performance of its officer. Measures will be taken to ensure compliance agreements for all staff members in future.
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid circular	Not Compiled	Officers who are at the top senior management and middle management holds a collective responsibility in developing an Action plan.	Actions will be taken to appoint a senior officer, as suggested in the circular.
20	Responses Audit Paras			
20.1	The short comings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Not Compiled	All the audit queries were forwarded to relevant directorate to take remedial actions	

CHAPTER 08 - PERFORMANCE OF THE DIRECTORATES

8.1 ENFORCEMENT CLUSTER

8.1.1 Preventive Directorate

8.1.2 Social Protection Directorate

8.1.2.1 Narcotics Control Unit

8.1.2.2 Biodiversity, Culture & National Heritage Protection Division

8.1.2.3 Consumer and Environmental Protection Unit

8.1.2.4 Port Control Unit

8.1.3 Central Investigation Directorate

8.1.4 Central Intelligence Directorate

8.1.5 Legal Affairs Directorate

8.1.6 Risk Management Directorate

8.1.7 Central Disposal Directorate

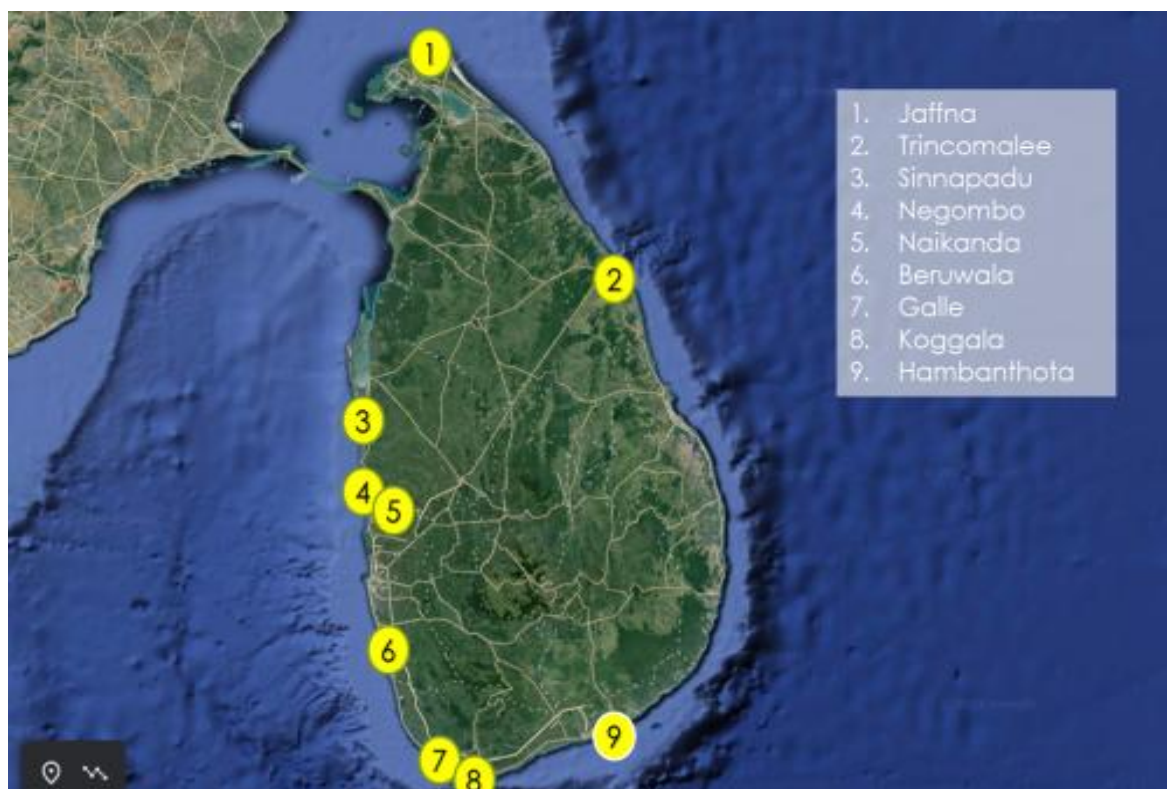
8.1.1 Preventive Directorate

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

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

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

Locations of Sub Preventive Offices



Major Functions

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

Revenue (Rs.)

Duties & Levies	157,968,530.00
A/E	48,955,243.00
Penalty	111,320,479.00
Mitigated Forfeitures	1,941,120,017.47
Total	2,259,364,269.47

Detections

No. of Cases initiated during the year	339
No. of cases finalized during the year	297

Containers/ Vehicles

No. of containers released during the year	178
No. of vehicles released during the year	41

Distributions

No. of reward lists prepared during the year	55
--	----

8.1.2 Social Protection Directorate

8.1.2.1 Narcotics Control Unit

Vision

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

Mission

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

Laws & Regulations

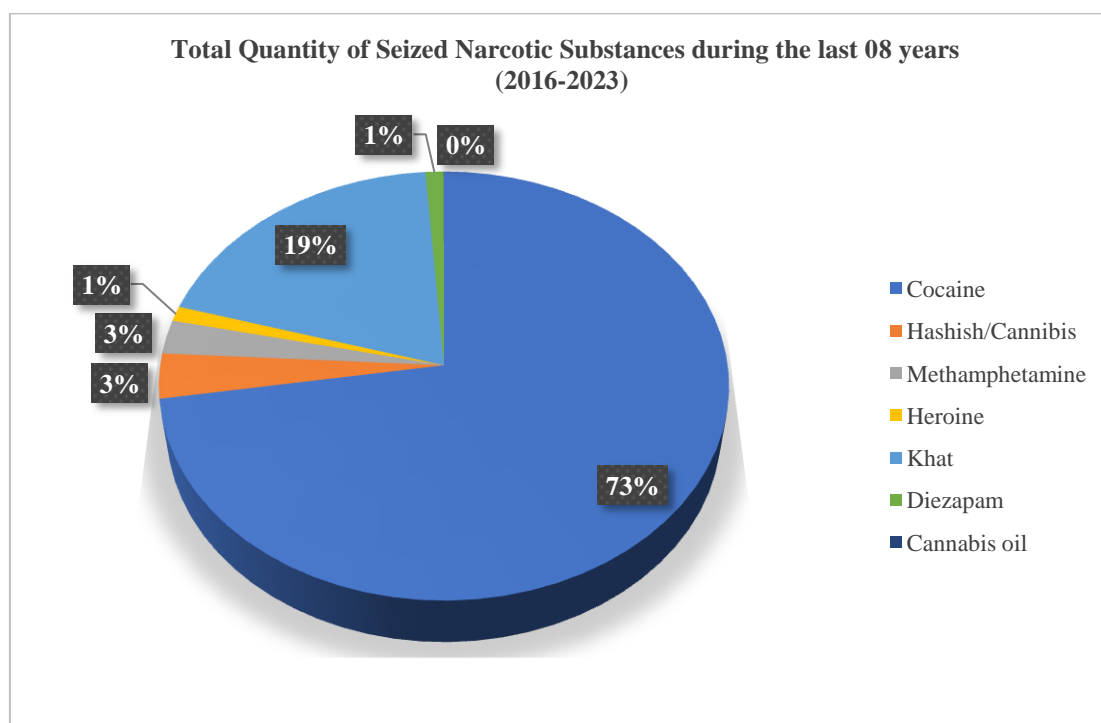
- Customs Ordinance No. 17 of 1869.
- Poisons, Opium and Dangerous Drugs Ordinance No. 17 of 1929 which Amended as Act No. 13 of 1984.
- Poisons, Opium and Dangerous Drugs (Amendment) Act No. 41 of 2022.
- Cosmetics, Devices, and Drugs Act No. 27 of 1980.
- Conventions against Illicit Traffic in Narcotic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

Duties performed by the Officers attached to Narcotic Control Unit of Sri Lanka Customs

- 24 hours surveillance at Bandaranayake International Airport.
- Passenger monitoring and tracking through CCTV surveillance at BIA.
- Identification and interception of passengers based on risk profiles considering the routes, origin, travel pattern and behavioral patterns etc.
- Random Surveillance at Air Cargo, Sea Cargo, Mail and Courier etc.
- Routine visits and monitoring at Central Mail Exchange and Courier.
- Random detention of parcels which are arriving from drug source countries using risk profiles at Central Mail Exchange.
- Identification and prevention of smuggling Narcotic drugs and psychotropic substances through the commercial imports and exports by Air and Sea.
- Performing investigations on reliable information.
- Conducting awareness and training programs, in-house as well as for general public and also for the government officials of the Divisional Secretarial areas.
- Monitoring precursor chemical Imports, Transshipments and Exports.
- Carrying out joint operations with other operational agencies such as PNB etc.

Detections of Narcotic Control Unit during Last 08 years (2016-2023)

Type of Narcotics Substances	Total Quantity (Kg)
Cocaine	1264.074
Marijuana /Hashish	59.05
Methamphetamine	44.302
Heroin	19.52
Khat	336.3
Diazepam	19.76
Cannabis oil	0.202
Total	1743.208

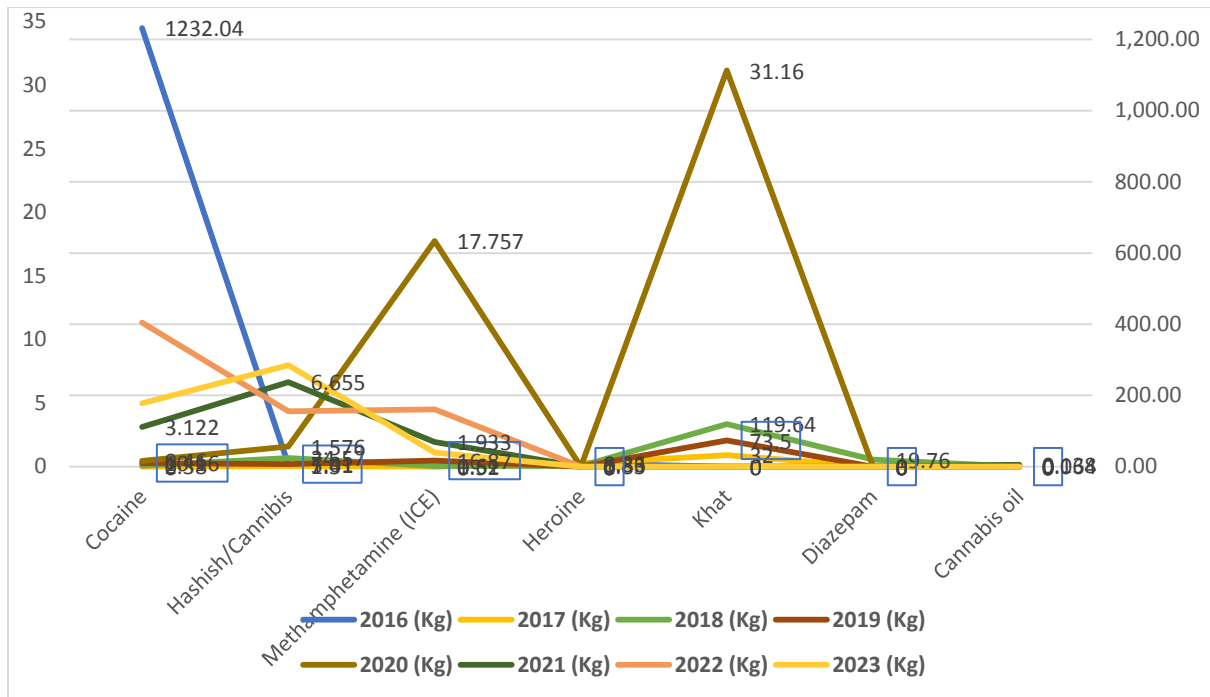


This year, total number of 30 cases were reported and a total quantity of 14.062 Kgs of Narcotics substances were seized. Spain, Great Britain, Canada, Dubai, United States and Germany were identified as the countries with the highest number of seizures in 2023.

Within the last eight years (2016 to 2023) 1743.208 Kgs of Narcotics substances were seized. It includes Cocaine, Heroin, Methamphetamine, Cannabis, Hashish, Khat, Diazepam and Cannabis oil.

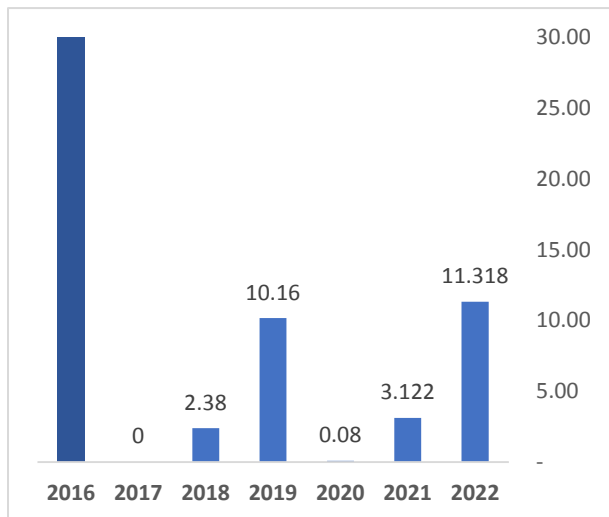
The overall summary of the seized Narcotics substances within the last eight years are as follows:

Type of Narcotics Substances	2016 (Kg)	2017 (Kg)	2018 (Kg)	2019 (Kg)	2020 (Kg)	2021 (Kg)	2022 (Kg)	2023 (Kg)
Cocaine	1232.04	-	2.38	10.16	0.08	3.122	11.318	4.974
Hashish/Cannabis	5.41	1.5	24.57	7.01	-	6.655	4.351	7.978
Methamphetamine	0.52	-	1.61	16.87	17.757	1.933	4.512	1.11
Heroin	8.83	8.86	1.83	-	-	-	-	-
Khat	-	32.00	199.64	73.50	31.16	-	-	-
Diazepam	-	-	19.76	-	-	-	-	-
Cannabis oil	-	-	-	-	0.064	0.138	-	-



Narcotic substance wise visualization of the detections from 2016 - 2023

Cocaine

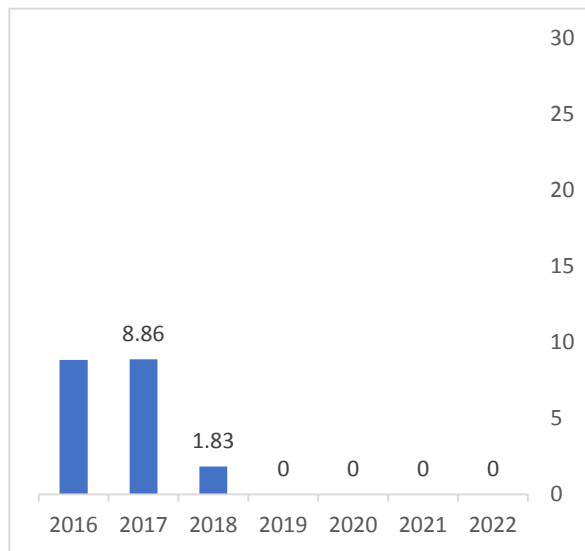


Year	Quantity (kg)
2016	1232.04
2017	0
2018	2.38
2019	10.16
2020	0.08
2021	3.122
2022	11.318
2023	4.974

In 2023, 02 seizure was conducted with the quantity of **4.974 Kgs** of cocaine.

The reason for sudden increase of quantity of Cocaine detected in 2016 is identified as that large quantities of cocaine had been tried to smuggle through transshipping ports using rip-on rip-off smuggling methodology; however, the smugglers had failed to rip off the concealment from transshipping ports. Therefore, Sri Lanka Customs was able to seize them.

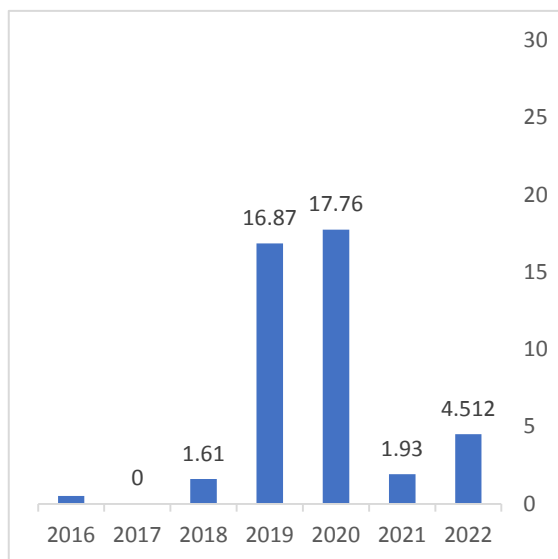
Heroin



Year	Quantity (kg)
2016	8.83
2017	8.86
2018	1.83
2019	0
2020	0
2021	0
2022	0
2023	0

In 2023, no heroin seizures were reported

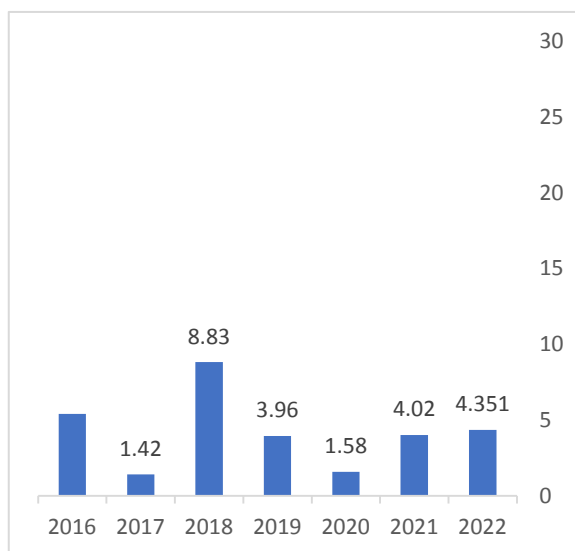
Methamphetamine



Year	Quantity (kg)
2016	0.52
2017	0
2018	1.61
2019	16.87
2020	17.76
2021	1.93
2022	4.512
2023	1.11

In 2023, 03 number of Methamphetamine tablet seizures were reported, with a quantity of 1.11 Kgs. The origins of the substances were from Germany, Spain, and Great Britain.

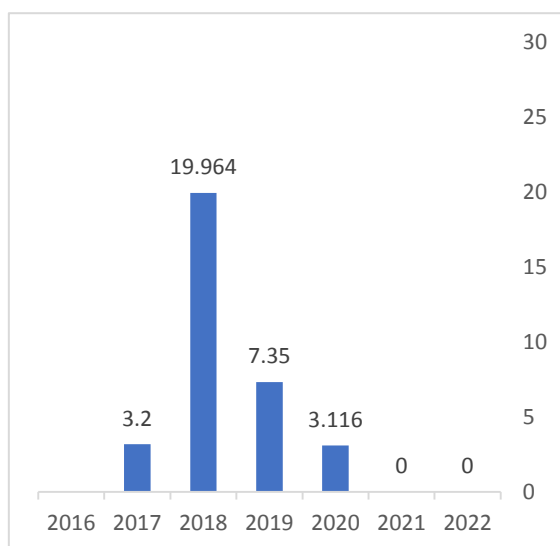
Cannabis/Hashish



Year	Quantity (kg)
2016	5.41
2017	1.5
2018	24.57
2019	7.01
2020	1.58
2021	6.65
2022	4.351
2023	14.062

In 2023, 24 number of cases of Cannabis were reported with total quantity of 14.062 Kgs. They were mainly originated from Spain, Canada, Dubai, United States and Great Britain.

Khat



Year	Quantity (kg)
2016	0
2017	32
2018	199.64
2019	73.5
2020	31.16
2021	0
2022	0
2023	0




In 2023, no khat seizures were reported.

Detecting places-wise visualization of the detections from 2016 to 2023

Detecting Place	Year								Total (Kg)
	2023	2022	2021	2020	2019	2018	2017	2016	
BIA	4.974	8.683	3.027	-	19.28	18.77	8.86	18.1	81.694
PA	1.398	10.757	-	39.19	83.76	222.8	33.5	0.52	391.925
DHL	-	-	2.234	0.24	2.44	-	-	-	4.914
UPS	-	0.741	2.044	16.36	2.05	-	-	-	21.195
Colombo Cargo	7.69	-	4.583	3.35	-	-	-	-	15.623
Preventive	-	-	-	-	0.01	-	-	-	0.01
Air Cargo	-	-	-	-	-	8.22	-	-	8.22
RCT	-	-	-	-	-	-	-	1228.18	1228.18
CCE	-	-	-	-	-	-	-	-	-
MIDCO	-	-	-	0.55	-	-	-	-	0.55
Total (Kg)	14.062	20.181	11.888	59.69	107.54	249.79	42.36	1246.8	1752.311

International Operations carried out in 2023

Operation Zodiac

-  New Psychotropic Substances (NPS)
-  Conducted by INCB
-  Conducted in November 2023

Comparison of detections between 2022 & 2023

2022		2023
Quantity (g)		Quantity (g)
-	KHAT	-
4,351	MARIJUANA/HASHISH	14,062
4,512	METHAMPHETAMINE	1,110
-	HEROINE	-
11,318	COCAINE	4,974
-	HEMP OIL	-
20,181	TOTAL	20,146

Our Evaluation on NCU

Strengths <ul style="list-style-type: none"> Dedicated staff. Experienced Officers. Availability of a body scanning machine. CCTV monitoring facility. 	Weaknesses <ul style="list-style-type: none"> Lack of Staff. Unavailability of advanced narcotic detecting test kits and devices. No data base for passenger targeting & tracking.
Opportunities <ul style="list-style-type: none"> Identification of new drug trafficking routes & methods. Opportunity to work along with the other related agencies to a certain extent. 	Threats <ul style="list-style-type: none"> Delay in obtaining analysis reports. Lack of inter-agency co-operations. Lack in international trainings on narcotic detection techniques.

8.1.2.2 Biodiversity, Culture & National Heritage Protection Division

Background

Environmental crimes have become a serious global issue that has resulted number of adverse impacts not only on the natural world but also on the national and international security, social and economic development, and on the global health. Scientists believe that the planet earth is currently experiencing the sixth mass extinction and it is the only one occurring as a result of the activities of a single species; i.e. the humans. Currently, there are more than 150,300 species are listed on the IUCN Red List, with more than 42,100 species threatened with extinction, including 41% of amphibians, 37% of sharks and rays, 36% of reef building corals, 34% of conifers, 27% of mammals and 13% of birds. Among others, Illegal Wildlife Trade is making a major contribution towards this biodiversity decimation. Illegal wildlife trade is recognized as the fourth largest organized crime in the world with an estimated value of USD 23 billion a year after the narcotics, counterfeiting and human trafficking.

Being located in the tropics, Sri Lanka is one of the most biologically diverse places on earth. Many of our indigenous fauna and flora are threatened with extinction as a result of the human activities. Moreover, Sri Lanka is a country that rich in many different mineral resources. Some of them are unique and represent the highest quality in the world. As a result, many incidents of smuggling attempts have been reported over the past.

On the other hand, the plundering of cultural property is recognized as one of the oldest forms of organized cross-border crime and has even become a worldwide phenomenon. This is high on the list of priority concerns for the Sri Lanka Customs as well. Cultural heritage smuggling diminishes national patrimony and steadily deprives the society of experiencing some of the most significant and precious cultural treasures. Every year, thousands of artefacts disappear from museums, churches, private collections or public institutions. From antique weapons to paintings, from coins to watches, from religious objects to archaeological finds, tens of thousands of specimens forming part of the world's archaeological and cultural heritage are stolen.

Having realized the need in combatting these cross border illicit activities, the Biodiversity, Cultural and National Heritage Protection Unit has been inceptioned in year 1993. At that juncture, this branch was called the Biodiversity Protection Unit and it is believed to be the first such specialized unit established inside a Customs Administration in the world. Ever since, the unit is significantly contributing in the protection of invaluable endangered fauna and flora, natural resources and cultural heritage of Sri Lanka. Furthermore, BCNP significantly strengthen the social and environment protection strategic objective of Sri Lanka Customs.

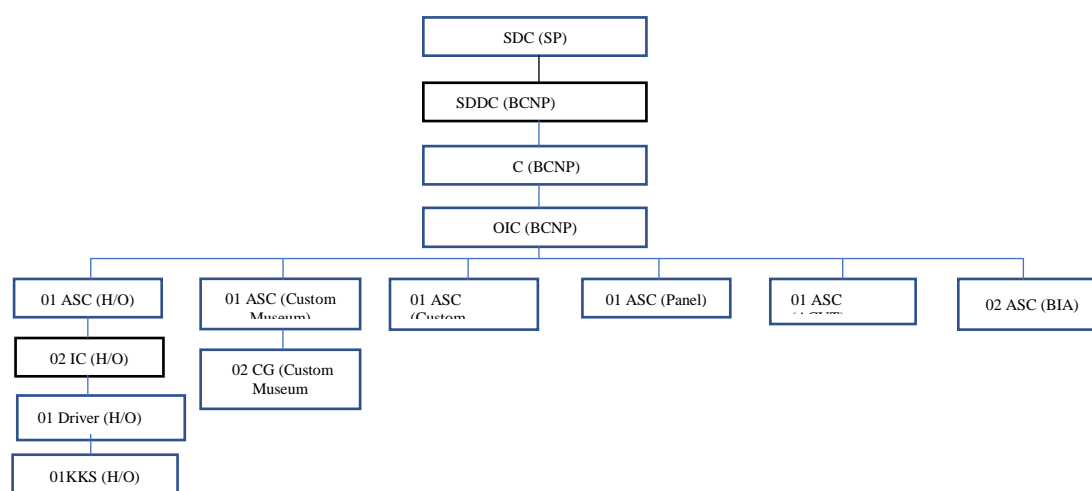
Our Vision

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

Our Mission

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

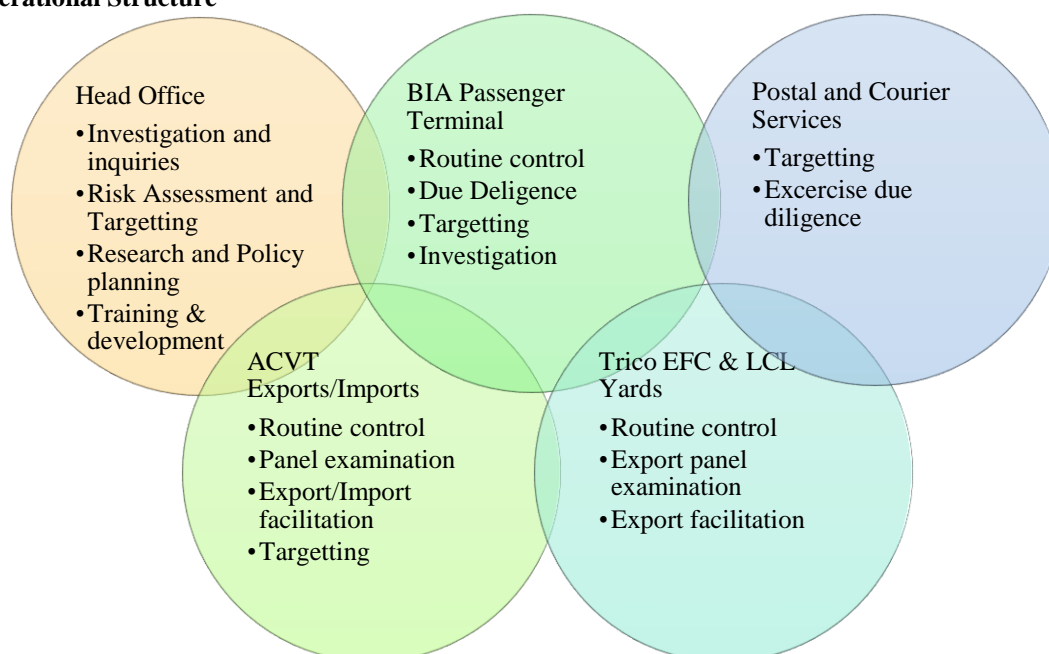
Branch Structure



The major functions performed by the BCNP

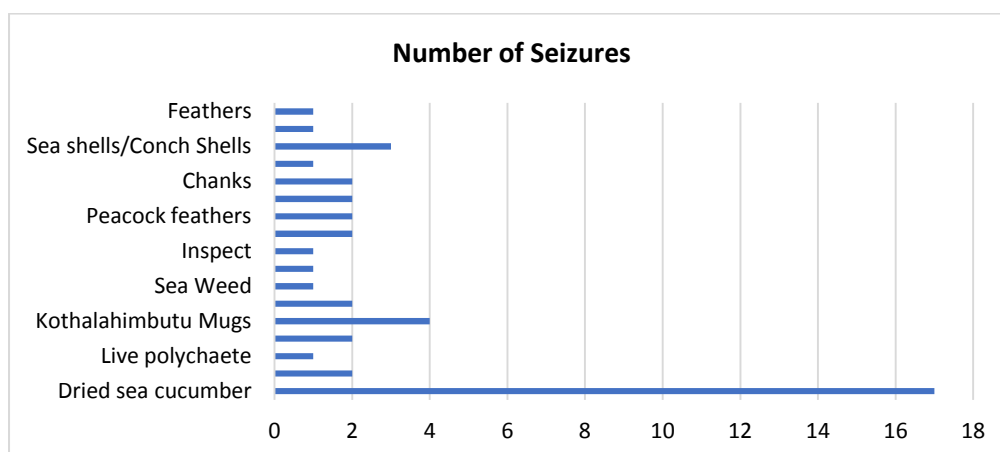
- Enforcement of National and International laws relating to the movement of fauna and flora and related products.
- Enforcement of National laws relating to the movement of other natural resources such as minerals.
- Enforcement of National and International laws relating to the movement of cultural properties and antiques.
- Ensuring the compliance with respect to the conditions stipulated in the license and permits.
- Provision of policy directives to various line agencies in enacting control measures for the monitoring and regulating cross border movement of biologically, naturally and culturally significant commodities.

Operational Structure



Performance for the year 2023

- BCNP has managed to intercept 45 smuggling and non-compliance attempts during this year.



Number of seizures made by the BCNP under different categories of commodities in 2023.

Total case statistics for the year 2023

Description	Figure
No. of cases initiated	45 Nos.
No. of cases completed	60 Nos.
Total amount of penalties and forfeitures recovered	Rs. 4,460,000/-
Total amount of A/E recovered	-
Total sales proceeds	-
Total Recoveries for the year 2023	Rs. 4,460,000/-

Key seizures of the BCNP in the year 2023

Commodity type	Total quantity seized
Dried sea cucumber	26.6 Kg
Star Tortoise	304 Nos
Live Polychaeta	6 Ctn
Anthurium plants	204 Nos
Kothalahimbutu Mugs	5 Nos
Animal Horn	3 Nos
Sea Weed	3 kg
Parasites	75 vials
Insect	88 Nos
Bird Nests	5 kg
Peacock feathers	82 Nos
Kothalahimbutu	9.35 Kg
Chunks	112 Nos
Water & sediment samples	7 Nos
Sea shells/Conch Shells	15 Nos
Live plants	82 Nos
Feathers	47 Pkg

MEETINGS, TRAINING PROGRAMMES, WORKSHOPS, AWARENESS PROGRAMS AND OTHER COLLABORATIONS

Month	Activity
April	<ul style="list-style-type: none"> IWT and CITES Training Importing Raw Spices for Processing and Export with high value addition by BOI Companies & Sandalwood Consultation and Meeting Consultation on disposal of Rosewood Pioneer Marine Traders (Pvt) Ltd Granting approval for the duty free shop at BIA
May	<ul style="list-style-type: none"> Brand Identification Training in collaboration with INTA Animal Quarantine Regulation Training Meeting on Facilitate to process and Re Export of ornamental fish species at the airport premises
June	<ul style="list-style-type: none"> Workshop on Protection and Enrichment of the last remaining Turtle RILO AP Regional Seminar in Asia and Pacific Region Field visit to Aquamarine International Pvt Ltd to identify sea horses International Consortium on combating wildlife crime Awareness program ACOO -2023 July

	<ul style="list-style-type: none"> • Meeting on Investor Facilitation coordinating committee to discuss the issues of Investors • Meeting on Ornamental Fish • Meeting on regarding the streamline of Air Cargo export process • Visit to Aircargo regarding the streamline of Air Cargo export process
July	<ul style="list-style-type: none"> • National Customs Enforcement Network (nCEN) Training Program for SDDC and above grade officers • Meeting with Export Development Board regarding the Forest permits • Action Plan Meeting
August	<ul style="list-style-type: none"> • nCEN Training program • Training program for Identification of Minerals • Workshop on Prosecution and Investigation • Training program for molecular identification of shark and ray species using a MIC based qPCR techniques
September	<ul style="list-style-type: none"> • Risk Management Training • IWT Enforcement Training and Thunder pre operational Meeting • Ayurex 2023 exhibition • Namibia Customs visit and presentation • Consultation regarding the case Highness Fragrance Pvt Ltd • Bio Safety Meeting • Meeting with US Embassy
October	<ul style="list-style-type: none"> • HS 2022 Edition • Lecture of Lichenology • UNODC-WCO(PCBT) Advanced Risk Management Training Workshop • Train the Trainer workshop • Advisory Committee on sea food and aquaculture sector • WCO Environmental Program- INAMA Project (Online meeting) • USAID/Sri Lanka Economic Modernization Activity
November	<ul style="list-style-type: none"> • Plant Health Legal Review Workshop of IPPC Project • Regional Training for Women in Fisheries Law Enforcement • Building Long Term Capacity to Combat Illegal Wildlife Trafficking in Sri Lanka • Meeting with EDB (Exporters' Forum) • WCO INAMA Programme-Discussion
December	<ul style="list-style-type: none"> • Crash Course for ACOO – 2024 January • Workshop on food safety relevant to shrimp aquaculture/fisheries products • Meeting with Forest Department • Meeting on Detained containers

8.1.2.3 Consumer and Environment Protection Unit

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

Major Functions

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

Key Activity - 01:

Increase the effectiveness in enforcing regulations relating to commodities falling under the Intellectual Property Rights (IPR).

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

Key Activity - 02:

Increase the effectiveness in enforcing regulations relating to the commodities falling under the Sri Lanka Standards (SLSI)

Main Steps	Target	Actual	If not achieved, the reason
(1) Obtain official list of goods - From Sri Lanka Standards Institution	100%	100%	

Requiring an SLSI certification for importation and disseminate that data to all CusDec processing Officials and Enforcement Officials			
(2) Initiate awareness Programmes to educate CusDec processing and Enforcement Officials regarding regulations and requirements relating to the importation of SLSI rejected goods.	100%	100%	
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%	
(4) Formulate new regulations to safeguard consumers and facilitate the trade	100%	100%	

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

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

Key Activity - 05: Increase the effectiveness in enforcing regulations relating to trans-boundary movement of hazardous wastes covered by the Basel Convention.			
Main Steps	Target	Actual	If not achieved, the reason
(1) Obtain official lists of commodities - •Included in Annexes I and III to the Basel Convention; •The importation of which is prohibited in Sri Lanka; •Requiring an Import Control License before importation; and disseminate that data to all CusDec processing Officials and Enforcement Officials.	100%	100%	

(2) Initiate an awareness Programme to educate CusDec processing and Enforcement Officials on the •Hazardous Wastes coming under the Basel Convention; •Other hazardous goods the importation of which is prohibited in Sri Lanka; •Other environmentally sensitive commodities the importation of which requires obtaining an Import Control License before importation; •Adaption of safety measures and permitted action that should be taken in the event of detecting a hazardous goods consignment; for better compliance / enforcement with the help of technical support from other government agencies	100%	100%	
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%	
(5) Profile & Target any suspicious consignments.	100%	100%	

Key Activity - 06:

Increase the effectiveness in enforcing regulations relating to importation of persistent organic pollutants covered by the Stockholm Convention.

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

Key Activity - 07:

Increase the effectiveness in enforcing PIC (Prior - Informed Consent) covered by Rotterdam Convention.

Main Steps	Target	Actual	If not achieved, the reason
(1) Obtain official lists of hazardous chemicals and pesticides- •Covered in the Rotterdam Convention; •The importation of which is prohibited in Sri Lanka; •Requiring prior registration with the Registrar of Pesticides (ROP) •Requiring an Import Control License issued on the recommendation of ROP before importation; and disseminate that data to all CusDec processing Officials and Enforcement Officials	100%	100%	
(2) Initiate awareness Programme to educate CusDec processing and Enforcement Officials regarding regulations and requirements relating to the importation of pesticides.	100%	100%	
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%	

Key Activity - 08:			
Increase the effectiveness in enforcing regulations relating to the Commodities falling under the Chemical Weapons Convention (CWC) (Convention on the Prohibition of the Development, Production, Stockpiling and use of Chemical Weapons and on their Destruction).			
Main Steps	Target	Actual	If not achieved, the reason
(1) Obtain official lists of chemicals - •Chemical Weapons Convention ; •The importation of which is prohibited in Sri Lanka; •Requiring an Import Control License before importation; and disseminate that data to all CusDec processing Officials and Enforcement Officials	100%	100%	
(2) Initiate an awareness Programme to educate CusDec processing and Enforcement Officials regarding regulations and requirements relating to the importation of harmful chemicals.	100%	100%	
(3) Improve the Wharf Clearing Agent's training curriculum by adding the requirements in (2) above for better voluntary compliance.	100%	100%	
(4) Profile & Target any suspicious consignments.	100%	100%	

Key Activity – 09			
Increase the coordination with other stakeholders and Government			
Main Steps	Target	Actual	If not achieved, the reason
(1) Arrange meetings with SLSI, NIPO, Health Ministry, Ministry of Environment and Agriculture Department, Central Environmental Authority	100%	100%	
(2) Arrange awareness programs for Stakeholders.	100%	100%	
(3) Organize joint operations with other agencies in consumer & Environment Protection activities.	100%	100%	
(4) Public awareness programs on consumer & Environment protection activities through mass media.	100%	100%	
(5) Coordinate with international organizations such as WCO, WIPO, INTERPOL, EUROPOL, USPTO, UNODC and UNEP	100%	100%	

Key Activity –10			
Capacity Building Programmes			
Main Steps	Target	Actual	If not achieved, the reason
(1) Nominate officers for workshop, training & conferences (local/ international)	100%	100%	
(2) Arrange training programs for Customs staff.	100%	100%	
(3) Motivate Officers for field research on Consumer Protection and Environment Protection activities.	100%	100%	
(4) Submit analytical reports to DGC and other relevant agencies.	100%	100%	

Performance

SLSI Cases

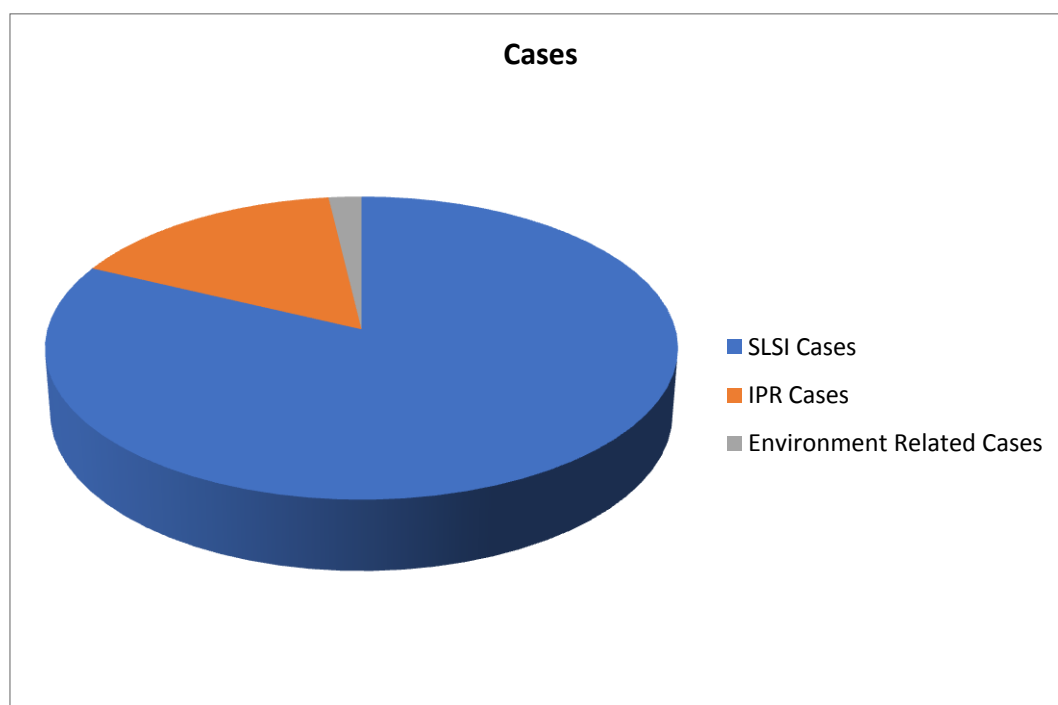
Total No of SLSI Cases Registered	87
Total (Penalty + Mitigated Forfeiture) imposed for SLSI Cases	Rs.7,311,689/-
Total Quantity Rejected by SLSI	Pl see Annex A (Page 49)

IPR Cases

Total no of IPR Cases Registered	17
Total Penalty recovered on registered IPR Cases	Rs.23,934,260/-

Environment Protection Related Cases

Total no of Cases Registered	2
Total Penalty imposed for Cases	Rs.15,000,000/-
Total Quantity Re-exported	3,660 Cylinders



Significant Achievements in the year 2023

1. Active Coordination with Regulatory agencies to publish a gazette on the Ban of Single-use-Plastics (2341/30 of 19-07-2023).
2. Working on Preparing Regulations on Restriction of Unnecessary Plastic Products imports, Food Safety Regulations, Toys and Water Fittings (in progress)
3. Conducted a Mass Destruction Public Event of Seized IPR Infringed Goods.
4. Conducted a e-Waste Collection Week at Customs Head Quarters.
5. Participation of CPU staff as the Resource Persons on Ozone Depleting Substances Workshop
6. Repatriation of 55 Containers of Spoiled Fish from Sri Lanka

Annex A

SLSI rejected goods for the year 2023

S/N	Description	Quantity
1	Wafers (Twins Crispy Rolls)	50 Ctns
2	Wafers (Twins Crispy Rolls)	30 Ctns
3	Wafers (Wafflick Brand)	20 Ctns
4	Three Flat Plugs	05 Units
5	RCCB	1044 Pcs
6	13A Unbreakble Fused Plug Tops	29400 Pcs
7	Galvanized Stell Wire (3.5mm)	60 Pkgs
8	Zi Shan Brand Canned Fish (Sardins in Tomato Sauce)	3400 Kgs
	Canned Fish (Tuna Chunks in Soya Bean Oil)	3750 Kgs
9	UPVC Fittings	2200 Pcs
10	MCB	10164 Pcs
11	MCB	4913 Pcs
12	RCCB	948 Pcs
13	Vanish Washing Powder	07 Ctns
14	Vanish Detergent Powder	10 Ctns
15	Twisted Twins Cables	6000 Meters
16	White Sugar	1080 Bags (54 M/Tons)
17	Oth ISI Helmet	48 Units
18	Plug Tops	9500 Pcs
19	Indian White Crystal Cane Sugar	1620 Bags
20	Galvanized Stell Wire (2.8mm)	100 Rolls
21	PE Flexible Conduits	2500 Meters
22	Stand Fans	525 Pcs
23	Sockets	300 Pcs
24	White Crystal Sugar	5400 Bags
25	Geepas Brand Electric Hot Plates	3454 Pcs
26	MCB	101 Pcs
	MCB	101 Pcs
27	Table Fans	999 Pcs
28	Dark Soya Sauce	20 Ctns
29	Grounnut Oil	1392 Pcs
30	Batteries (R6S)	1200 Ctns
31	Hose for LP Gas	25 Ctns
32	Power Code Universal Power Strip	1160 Pcs
33	Mickey Brand Tomato Sauce	104 Ctns
34	Haitian Brand Soya Sauce	89 Pkgs
35	Pedestal Fans & Orbit Fans	110 Pcs
36	Wall Fans	1600 Pcs
37	PVC Insulated Cables	1384.88 Kgs
38	13A Plugs	2000 Pcs
39	Vimto Cordial	700 Ctns
40	Tomato Ketchup	40 Ctns
41	ROYAL ARM brand Strawberry Jam	60 Ctns
42	Super Chef Brand Tomato Ketchup	50 Ctns
43	HDPE Corrugated Tubes	26200 Meters
44	HDPE Corrugated Tubes	24300 Meters
45	PVC-U Fittings	5680 Pcs
46	Schedule 40 Hot Dipped Galvanized Steel Pipe	390 Pcs
47	Crude Coconut Oil	25 Flexi Bags
48	Mysore Dhal (Red Split Lentils)	735 Bags
49	13A Sockets	6670 Pcs
50	Red Split Lentils	3120 Bags
51	White Crystal Sugar	135M/Tons

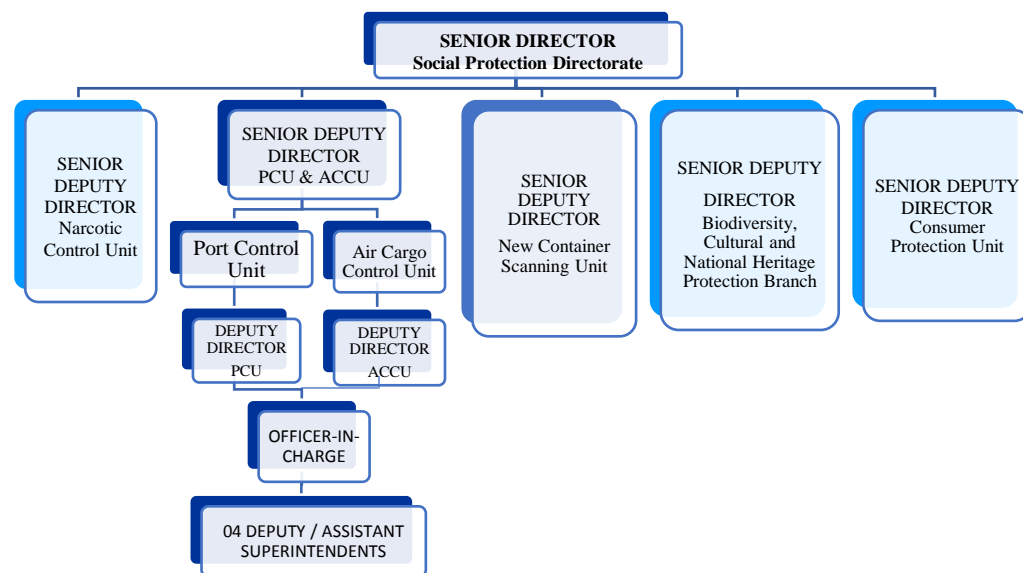
52	White Crystal Sugar	136M/Tons
53	9" Soup Plates (Printed)	860 Ctns
	7" Salad bowls (Printed)	315 Ctns
54	Mild Steel U channels (200mmX75mmX6m)	214 Pcs
55	Marimbula Passion Fruit Syrup	4 Boxes
	Mrimbula Green Apple Syrup	3 Boxes
56	Mid Steel channels (75mmX150mmX75mm)	271 Pcs
57	Hose for L P Gas	67 Ctns
58	White Crystal Sugar	93 M/Tons
59	Wall Fans	950 Pcs
60	Galvanized Stell Wire (2.8mm)	48 Coils
61	Ceiling Fans	1020 Pcs
62	Iron Wire Cords with Plug	600 Pcs
	Radio Wire Cord With Plug	500 Pcs
63	Dana Brand Full Cream Milk Powder	1580 Ctns
64	Ceiling Fans	165 Pcs
65	Markfed Brand Canned Fish	3700 Ctns
66	Hot Dipped Galvanized Round Pipe	600 Pcs
67	Organic Cane Sugar	502 Bags (25000 Kgs)
68	"PREMIER" Brand Canned Fish Chilean Jack Mackerel In Natural Juice	5580 Ctns (24*425g cans)
69	Hose for L P Gas	100 Pcs
70	PVC pressure fittings	10440 Pcs
71	Pedestal Fans	2285 Pcs
72	Socket Plug	531 Pcs
73	Pedestal Fans	120 Pcs
74	Pedestal Fans	480 Pcs
75	Organic Virgin Coconut Oil	20 Pallets
76	Power Sockets	387 Pcs
77	Switch Plug	257 Pcs
78	Multi Sockets	2400 Pcs
79	Extension Cords	720 Pcs
80	Universal Sockets	500 Pcs
81	Dark Soya Sauce	100 Ctns
82	Procelain	1200 Ctns
83	Groundnut Oil	50 Ctns
84	Vacuum Flasks	480 Pcs
85	"Diamond" Canned Fish	1860 Ctns
86	"CATCH" Brand Canned Fish	3700 Ctns
87	CATCH Brand Canned Fish	1850 Ctns

8.1.2.4 Port Control Unit

Introduction

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

Organizational Structure



Scope of the Port Control Unit

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

Tools used in Sri Lanka Customs (Port Control Unit)

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



Special devices available in the Port Control Unit

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



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



Other functions of the Port Control Unit

1. The Port Control Unit of Sri Lanka Customs monitors the containers which are lying in the Port of Colombo over an extended period of time using the list of containers provided by the Terminal Operators, and by analyzing the list using specialized Cargo Targeting System tool provided by the WCO.
2. Utilize The Container Control Program (CCP) initiated by United Nations Office on Drugs and Crime (UNODC) and World Customs Organization (WCO) to monitor, investigate, detain, and inquire into sea cargo, air cargo moving in and out of Sri Lanka and to coordinate the same with UNODC and WCO.
3. The officers of the Port Control Unit conduct random testing of the chemical consignments using the special devices such as the HazMat and the TruNarc which have been donated by the UNODC.



Performance Summary - 2023

S/No.	Description	Recovered Amount (Rs.)
1	Total Forfeiture/Mitigated Forfeiture/Sales Proceedings	585,595,952 /-
2	Vessel OT Recoveries	113,774,508/-
Total		699,370,460/-

Case Status and Recoveries

Month	No. of Cases Registered	No. of Cases Finalized /NFA	Sum of Penalty Collected (Rs)	Mitigated Forfeiture Collected (Rs)	Sales Proceedings	Total (Forfeiture/ Mitigated Forfeiture/S ales Proceedings) (Rs)	Sum of A/E recovered (Valuation/ Long Room) (Rs)
January	1	1		30,400,000		30,400,000	
February	6	1	500,000	42,643,000		43,143,000	
March	1	2	300,000	79,900,000		80,200,000	
April	4	3		5,000,000	10,000,000	15,000,000	
May	0	1		7,500,000		7,500,000	
June	7	1	1,000	8,279,577		8,280,577	
July	4	4	100,000	36,267,040		36,367,040	29,231,646
August	10	5		309,195,040		309,195,055	261,690
September	3	5	300,000	13,762,000		14,062,000	-
October	4	4	300,000	15,512,000	449,280	16,261,280	
November	10	4	300,000	9,912,000	-	10,212,000	515,112
December	2	24	400,000	14,575,000	-	14,975,000	391,328
Total	52	55	2,201,000	572,945,657	10,449,280	585,595,952	30,399,776

Vessel Overtime Recoveries

Month	Recovered Amount (Rs.)	No. of Voyages
January	4,544,921	336
February	14,171,843	295
March	20,969,190	340
April	6,173,374	335
May	2,850,128	377
June	6,341,877	351
July	10,654,337	365
August	13,312,525	360
September	2,469,430	341
October	7,151,750	343
November	17,043,761	309
December	8,091,372	340
Total	113,774,508	4,092

Achievements of the Action Plan 2023

Revenue Objectives

The objective of enforcing Customs Law in order to counter the attempts of smuggling, was achieved through the suggested strategies such as tracking and targeting shipments, joint examinations and conducting inquiries. Hence resulting in a total penalty recovery of Rs. 2,201,000/-, total mitigated forfeiture recovery of Rs. 572,945,657/-, sales proceedings of Rs. 10,449,280/- and total A/E recovery of Rs. 30,399,776/-.

An amount totaling to Rs. 113,774,508/- of Vessel Overtime charges were monitored by The Port Control Unit during the year 2023.

Trade Facilitation Objectives

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

Control Objectives

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

The seizure of 16.193 kg (*gross weight*) of a substance which tested positive for “Heroin” approximately valued at Rs. 647,720,000/=-, was intercepted based on an information received from UNODC-WCO Container Control Program in 2023.

Other Objectives

Capacity building programs were conducted to the officers attached to The Port Control Unit of Sri Lanka Customs in collaboration with The Passenger and Cargo Border Team (PCBT), formerly known as The Container Control Programme (CCP) of United Nations Office for Drugs and Crime (UNODC).

1. Regional CCP Strategic Trade and Export Control Awareness Raising Workshop
2. Interregional PCBT Opioids Training Workshop on Backtracking Investigations
3. Regional PCBT Strategic Trade and Export Control Awareness Raising Workshop Phase 2
4. PCBT Advanced Risk Management Training Workshop

In addition, the Officers of the Port Control Unit contributed an article submission, which was featured in The Asia/Pacific Customs News – Vol. #69 under the topic “Operation Remain-On-Board” which described about the interception of the consignment containing heroin by the officers of The Port Control Unit.

Asia/Pacific Customs News - Nurturing the Next Generation - Volume #69 August/September 2023

OPERATION Remain-on-Board

Heroin consumption remains an ongoing issue in the world. Various drug supply and demand indicators show heroin's prominence is rapidly growing across South Asian countries, where street usage risen



Written by Mr Suresh Nithyan,
Assistant Superintendent,
Port Control Unit,
Sri Lanka Customs (SLC)

/ Edited by Maivi Marthi
ADF Assistant Director

Image: SLC Officials

Heroin consumption remains an ongoing issue in the world today. Various drug supply and demand indicators show heroin's prominence is rapidly growing across South Asian countries, where street usage risen. This increased demand is being met by new, as well as traditional, sources in Southeast Asia and Southwest Asia, establishing new countries as transit hubs in order to enable drug cartels to traffic drugs. Moreover, new routes and drug trafficking hubs are regularly being established as the existing trafficking routes are continuously being curtailed by the enforcement agencies.

In 2014, The Port Control Unit (PCU) of Sri Lanka Customs (SLC) was established under the Container Control Program (CCP) of United Nations Office on Drugs and Crime (UNODC) and World Customs Organization (WCO) based on a Memorandum of Understanding (MoU) between Sri Lanka and the United Nations to combat trans-border crimes such as commercial fraud, import, export and transshipment of narcotics, weapons, weapons of mass destruction (WMD) in all

kinds of cargo consignments, passenger baggage and parcels. The PCU was identified by UNODC and WCO to optimize preventive actions carried out by sea ports in Sri Lanka on containers of lawful, maritime and land cargo in order to reduce their use in illicit activities. In particular, "illicit drug traffic, chemical precursors, possible terrorist acts", thereby increasing effectiveness of current control and investigations in units.

It was based on intelligence received from ContainerComm, UNODC, that the 40-foot reefer container which departed on 04-06-2023 destined to Colombo Sri Lanka, declared to contain "Fresh Potatoes" weighing 28MT (Gross), purportedly containing contraband said to be narcotic concealed in the said container". Initial investigations carried out by the officers attached to the PCU revealed that the container has been loaded to the vessel WIDE JULIET voyage 030E destined to Colombo. However, further investigations revealed that the status of the consignment has been changed to "Remain-on-board (RoB)" and that the said

container has not been manifested in the AsyCUDA (Automated System for Customs Data). Upon inquiring from the shipping line, Customs officials came to know that the consignment had been recalled back to its port of departure, and was not manifested to AsyCUDA even though the ship had berthed in Sri Lankan waters. Upon Customs' intervention, the container was then unloaded and the container was detained by the PCU. The consignee and the declarant were then called to the PCU in order to detail their evidences regarding this import. Prior to examining the "fresh potatoes" which, according to the Bill of Lading, were said to be contained within the container, the ventilation covers of the reefer container were examined, during which 12 packages wrapped in black colour tape were found concealed in the ventilation area of the container. The potatoes contained in the container were examined and nothing incriminating was found. The substance found in the 12 packages tested positive for Heroin, in the field test conducted by the Narcotics Control Unit of SLC.

The total gross weight of the 12 packages is 16,193 grams with a street value of LKR 647,720,000 (approximately USD \$2 million). The consignee and the declarant were both handed over to the Sri Lanka Police Narcotics Bureau to commence further investigations in order to crackdown the drug cartel relevant to this consignment, which is operating within Sri Lanka.

Apart from undergoing investigations, SLC has identified and flagged the exporter, importer, the declarant, the export country and the transit ports which are relevant to this consignment as high-risk factors when selecting import cargo for detailed examination by Customs.



This case has proved to be an exemplary case of how seamless coordination among both, national and international agencies would help curb trafficking of illicit drugs, chemical precursors, possible terrorist acts, the main objectives of establishing the Port Control Unit in SLC.

Images: SLC Officials on
Operation 'Remain-on-Board'

Significant Achievements - 2023

- **April** - 3,000,000 sticks of cigarettes approximately valued at Rs 389,203,706/=
- **May** - 8,010 kg of “hookah tobacco approximately valued at Rs. 164,000,000/=



- **June** - 16.193 kg (*gross weight*) of a substance which tested positive for “Heroin” approximately valued at Rs. 647,720,000/=



8.1.2.5 New Container Scanning Unit (NCSU)

A container scanning unit is essential for Customs and border protection as it enhances security by detecting illicit goods, contraband, and potentially dangerous items concealed within containers, thus preventing smuggling of illegal drugs, weapons, explosives, or other prohibited items across borders. Additionally, these units facilitate efficient risk assessment by allowing customs officials to analyze X-ray or other imaging data to identify suspicious items or anomalies without physically opening containers, streamlining the inspection process and expediting the flow of legitimate trade. By enabling non-intrusive inspection of container contents, they minimize disruption to trade operations while ensuring compliance with import/export regulations and trade agreements. Furthermore, container scanning units contribute to national security by detecting threats such as weapons of mass destruction or materials used in terrorist activities, thereby helping prevent security breaches and safeguarding the safety of the population.

Key Objectives

The key objective of deploying a scanner is to reduce significantly the time needed for inspecting containerized goods by substituting non-intrusive inspection (NII) for the physical inspection of goods, which generated extensive costs and caused multiple burdens and annoyances for legitimate importers.

Key benefits

- Facilitate export/transshipment clearance by reducing the time-consuming physical examination in order to achieve competitive advantage
- Increase the Government revenue as Customs Duty and other levies by reducing the possible false /non declaration
- Introduce the Risk based systematic approach for container examination which aligned with AsyCuda World
- Suppress the transnational organized crimes by detecting illegal weapons, and dual use goods etc.
- Control the transnational movements of restricted /prohibited articles and to detect and deter illicit trade while facilitating legitimate movements of goods
- Helping Customs to better optimize their human resource allocation and providing added flexibility and adaptability at times of special need.

Overall functions of New Container Scanning Unit of Sri Lanka Customs

1. Trade Facilitation

- Non-intrusive technology, such as X-ray cargo scanners, is known to help reducing the time and cost associated with physical inspections. By providing a non-intrusive way to inspect cargo and vehicles, customs officials can quickly identify potential risks or anomalies and clear cargo for further processing. This can help reduce the time required to clear cargo and minimize disruption to trade by fulfilling the obligations of WTO-TFA.

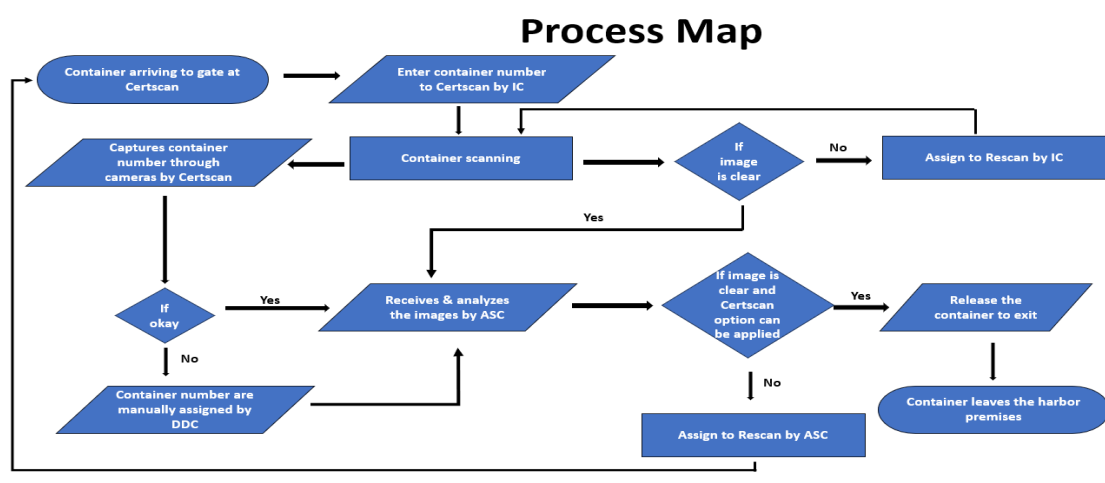
2. Revenue Protection

- Customs officials identify and prevent the importation of undeclared or undervalued goods, cargo scanning can have a significant impact on revenue collection. Customs officials can quickly identify potential cases of underreporting or misclassification through the images of the contents of containers.
- X-ray scanners can help reduce the risk of smuggling and other forms of illicit trade, which can ensure that the correct duties and taxes are paid therefore helping protect government revenues.
- Cargo scanning provides greater transparency in the inspection process. By using images and other data collected during the inspection process, customs authorities can provide clear and objective evidence of the inspection process and the outcome.

3. Security

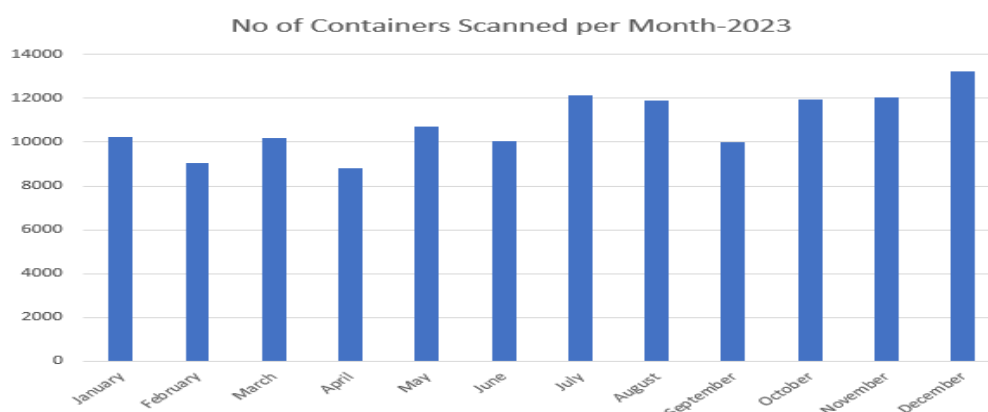
- Non-intrusive technologies also play a critical role in enhancing security by providing a way to identify potential security threats such as weapons, explosives. In addition, X-ray scanners can help deter criminal activity, criminals are less likely to attempt to smuggle illicit goods if they know that there is a high likelihood of detection, which help reduce the risk of criminal activity and enhance security. scanner can generate large amounts of data which can be analyzed to identify trends, patterns, and areas of concern, which help customs authorities to improve their risk management strategies and enhance border security.

The working process of NCSU is described as follows.



Container Scanning Outcome of the year 2023 is shown as follows

Month	No. of containers scanned
January	10,251
February	9,026
March	10,180
April	8,791
May	10,689
June	10,052
July	12,120
August	11,895
September	9,996
October	11,937
November	12,055
December	13,253



- ❖ In the year 2023, total **9 cases** have been conducted by NCSU recovering a total revenue of **Rs. 45,972,185/-**

Total Cases	NFA	Penalty Recoveries
9	3	6

Mitigated forfeitures (Rs)	Penalty (Rs)	Total recoveries (Rs)
45,722,185/-	250,000/-	45,972,185/-

8.1.3 Central Investigation Directorate

Introduction

The Central Investigation Directorate is responsible in conducting investigations into the violations of Customs Law and other related laws, detected by other operational directorates, in line with the objectives of the Customs Department. It is also responsible in maintaining the Central Case Register (CCR).

Main Objectives

- Centralize all Customs investigations and conduct them in a professional manner
- Maintain the Central Case Register more efficiently and effectively through automation.
- Centralize reward distribution and attend to them in transparent manner.
- Coordination, Corporation and Collaboration with the other National/International agencies in the area of Investigations

Major Functions

- Investigation into the cases detected by other Directorates (other than Revenue Task Force and Preventive Directorates)
- Detection and investigating into Customs Violations
- Maintaining Central Case Register (CCR)
- Monitor the progress of the investigations conducted by Revenue Task Force and Preventive Directorates.
- Update the finalized cases in CCR
- Distribute rewards of all finalized cases in the department.

1. Detained vehicles

Location	Vehicles detained before 2023		
	As at 01.01.2023	Released during the year	As at 31.12.2023
SALT	89	6	83
HIPG	6	3	3
HQ	2	1	1
SLPA	9	4	5
Total	106	14	92

2. Progress of case files

Status	Cases initiated before 2023		Cases initiated during 2023	
	As at 01.01.2023	As at 31.12.2023	After 01.01.2023	As at 31.12.2023
Registered cases	≈ 900		74	32
Finalized		30		32
Finalized - NFA		173		10

3. Recoveries (Rs.)

	Recoveries made during the year 2023, of which the Investigations were initiated in previous years	Recoveries made during the year 2023, of which the Investigations were initiated in 2023
Penalty	9,439,000.00	2,225,000.00
Forfeiture	375,295,169.00	421,600,373.00
AE	3,999,178.00	586,710.00
Sales Proceeds	95,460,990.00	50,201,536.00
Total	484,194,337.00	474,613,619.00

4. Detained Containers

	Containers detained before 2023			Containers detained during 2023		
	As at 01.01.2023	Released/ Re-Exported	As at 31.12.2023	Detained during the year	Released	As at 31.12.2023
FCL						
Turmeric	42	38	4			
Other	43	10	33	21	20	1
Total FCL	85	50	37	21	20	1
LCL	18	0	18	13	9	4

8.1.4 Central Intelligence Directorate

Introduction

The Central Intelligence Directorate is responsible in providing more effective, timely, accurate and relevant intelligence to operational units and to senior management to achieve departmental goals of facilitating genuine trade without sacrificing revenue or the social protection obligations.

In general, the major objectives of the directorate can be listed out as follows:

- ✓ Assisting in the highest-level decision making by furnishing necessary intelligence.
- ✓ Emphasizing the operation of intelligence led control system in cargo and passenger clearance.
- ✓ Ensuring national security in cross border cargo movement.
- ✓ Be the National Contact Point (NCP) and the focal point for sharing of intelligence locally and internationally, and for providing enforcement assistance.

Major Functions of the directorate can be listed as follows;

- i. Gathering information.
- ii. Maintaining and managing a 24-hour Public Information Receiving Desk (PIRD).
- iii. Analyzing and developing intelligence.
- iv. Dissemination of intelligence, locally among the directorates, and internationally with the approved designated agencies.
- v. Coordinate with International Customs Information Systems.
- vi. Acting as the NCP for Regional Intelligence Liaison Offices of the Asia/Pacific (RILO A/P) and as the “focal point” for coordination with international enforcement agencies.
- vii. Coordinating Container Security Initiative (CSI) process with CSI office, scanning unit and respective terminal operators.
- viii. Intercepting high risk cargo consignment based on intelligence, by reviewing cargo manifests and cause investigations.
- ix. Conducting Customs inquiries and prosecute offenders.
- x. Maintaining Previous Offence Database (POD).
- xi. Maintaining nCEN Database.
- xii. Sri Lanka Custom's CID is a part of the newly established Border Risk Assessment Centre (BRAC) which is composed of 09 other intelligence authorities.

PERFORMANCE FOR THE YEAR 2023

Table 1: Information received and distributed

	2023 Year	2022 Year
No. of information received through the PIRD	73	36
From other sources (fax, e-mails, letters, news)	20	21
Total	93	57
No. of intelligence disseminated to other branches for action.	89	57

Table 2: No. of Intelligence Alerts Distributed:

	2023 Year	2022 Year
RILO/ WCO CEN Alerts	23	04

Table 3: No. of Previous Offence Details disseminated to other branches:

	2023 Year	2022 Year
Number of POD records	580	104

Table 4: No. of CHA & VAT Registrations:

	2023 Year	2022 Year
Custom House Agent Permit Renewal	5530	6367
SLPA wharf license (A Pass)	1148	1545

Table 5: Number of containers scanned under Container Security initiative (CSI) Program

	2023 Year	2022 Year
Total number of containers	406	418

Table 6: Liaisons with Local & Foreign Investigation and Intelligence Agencies:

Agency	No. of requests sent		No. of replies received	
	2023 Year	2022 Year	2023 Year	2022 Year
DRI-India	13	26	02	10
RILO and other agencies	10	13	04	-

Table 7: nCEN Database

	2023 Year	2022 Year
No. cases validated	1884	850

Table 8: Performance in Law Enforcement

	2023 Year	2022 Year
No. of cases initiated/detected during the year	26	27
No. of cases finalized during the year	15	11
Total amount recovered (Rs.)	322,373,125/-	62,812,600/-

Performance measured against Annual Action Plan 2023**Achievements**

1. Furnishing intelligence for all management and operational levels of the department to combat smuggling and facilitate the legitimate trade

- a. Intelligence analysis from information collected
- b. Preparing intelligence reports and alerts
- c. Dissemination of intelligence for all applicable levels of officers
- d. Dissemination of previous offence reports as requested
 - 2 Reports Submitted
 - Revenue Leakage from Calcium Hypochlorite 70%
 - Smuggling of Beedi-Wrapper-Leaves

2. Coordination with national and international organizations to ensure cross border security and other compliance measures relating to cargo and passenger movement

- a. Collaboration with WCO, RILO AP, DRI India and other international authorities as NCP
 - Providing flight details of two transit passengers to DRI, India, which resulted in seizing 3kg of Gold at Chennai Airport
 - Coordinated and facilitated the officials of Australian Border Force (ABF) on their visit to analyze the requirements and feasibility of donations to the Port of KKS and Palali Air Port of Jaffna
 - Coordinate with visiting officials from HM Revenue & Customs
 - Coordinate with visiting officials from US Homeland Security Investigations
 - b. Effective participation in WCO, RILO Operations
 - Operation Mekong Dragon V - Shenzhen, China, 26-27 June 2023
 - Operation IRENE IV - Shanghai, China, 11-13 April 2023
 - Project Crocodile – Cigarettes shipments Movement Monitoring
 - c. Communication with local authorities (Central Bank, PNB, Dept. of Immigration & Emigration etc.) for information sharing
 - Sharing of Information with CID, SLPA, etc.
 - d. Attending CSI inspection related coordination with CSI Office, scanning unit and respective terminal operators
 - 406 containers scanned
3. Enhance the accuracy and efficiency of gathering intelligence and securing the same
- a. Maintaining 24*7 Public Information Receiving Desk (PIRD) and its' registers effectively
 - b. Maintaining Previous Offences Database
 - c. Effective maintenance of nCEN and its' users
 - d. Timely and effective validation of seizure cases entered to nCEN
 - e. Conducting nCEN Training programs for officers

8.1.5 Legal Affairs Directorate

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

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

Main Functions

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

Supreme Court & Court of Appeal Applications

Number of Cases Registered in 2023	51
Supreme Court Applications	05
Court of Appeal Applications	27
District Court Applications	01
High Court Applications	04
Magistrate Court Applications	14

Pending cases as at 31.12.2023	197
--------------------------------	-----

Finalized Applications in the year 2023	18
Supreme Court Applications	04
Court of Appeal Applications	14

Other Legal Matters

Number of Internal Legal Opinion Provided	49
Number of International Agreements Assisted	04
Number of Domestic Agreements Assisted	02
Number of Legal Opinion Sought from the Attorney General's Department	13
Number of Legal Opinions obtained from the Attorney General's Department	03
Number of High Court/District Court/ Magistrate Court Applications Assisted	19
Number of Consultations Attended with the Attorney General's Department	75

CHALLENGES

- Reluctance of law qualified officers to serve the Legal Affairs due to no incentive
- Limited number of expert staff allocated and haphazard transfers
- Increasing number of complex legal issues within the Department
- Frivolous issues diverted to the Legal Affairs for opinions
- Lack of resources allocated (i.e. online access to legal database)
- Increasing number of pending applications in the appellate courts
- No liaison officer is appointed from every Directorate to meet the demands of the AG's Department, often made at the last moment.

8.1.6 Risk Management Directorate

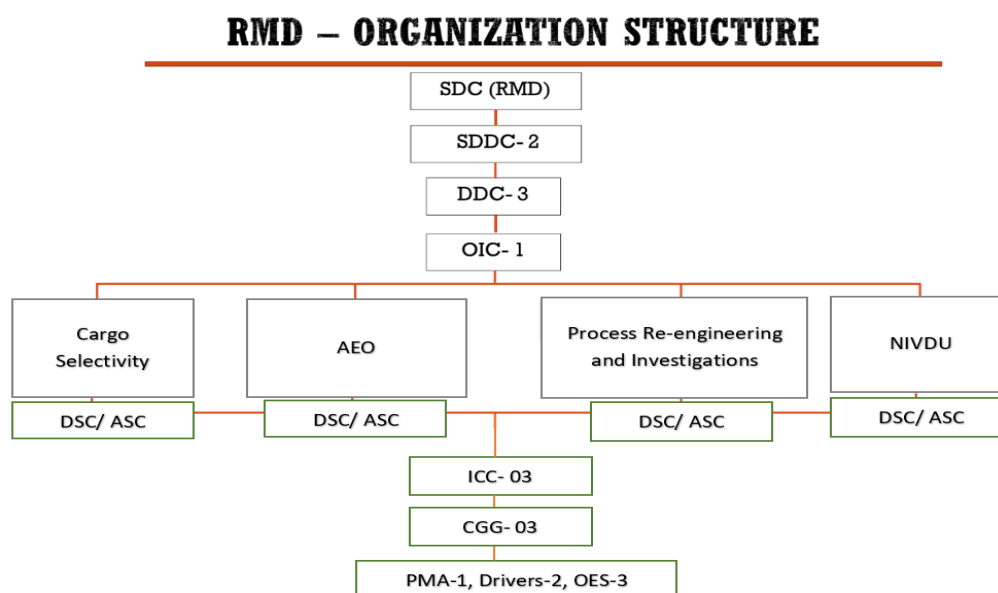
In accordance with the SAFE Framework of Standards established by the World Customs Organisation, Sri Lanka Customs inaugurated the Risk Management Unit. This initiative aimed to enhance the Department's capabilities in effective risk management in Customs context. Consequently, in 2021, the Unit underwent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

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

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

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

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



1. RISK BASED CARGO SELECTIVITY

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

Achievements of Cargo Selectivity in 2023

- a. Minimize the number of containers referred for intrusive examination
- b. Development of the prototype of the proposed Automated Risk Management System (ARMS)
- c. Continues further developments of existing cargo selectivity criteria and risk profiles for advancement of risk-based cargo selectivity process.
- d. Effective usage of container examination yard capacity and the X-ray scanning by managing the container selectivity in the ASYCUDA system.
- e. Development of Trader Relationship Mapping system in order to targeting fraudulent traders as a risk indicator.
- f. Implementation of Blue Channel selectivity of consignments subjected to the Post Clearance Audit (PCA) through automated process in ASYCUDA system.
- g. Re-establishment of RMC and maintaining periodic meetings in order to ensuring the risk management process.
- h. Improvement of capacity of the officers in the Risk Management process.

2. AUTHORISED ECONOMIC OPERATOR (AEO) PROGRAMME

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

Achievements of Authorised Economic Operator Programme in 2023

- a. Operational Guideline for AEO was revised and published as Version 04. (The revising was carried out with the assistance provided by an international AEO expertise, through a project funded by the USAID program.)
- b. The application process of AEO was reviewed and revised. Further, the AEO web portal was revised with suggestions provided by AEO expertise. A simplified version of the web portal is available to accomplish the new application process, and further developments are ongoing.
- c. The Standard Operation Procedure of AEO validating and processing was reviewed with the AEO expertise and the finalization of the SOP is on-going.
- d. Establishment of AEO Committee has completed and meetings were convened, which contributed to the re-launch of the AEO program.
- e. Awareness sessions were conducted to Customs officers to disseminate the knowledge and experience including internal trainings on AEO validation for the officers who were actively engaged in AEO program.

3. PROCESS RE-ENGINEERING AND INVESTIGATION

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

Achievements of Process Re-engineering in 2023

- a. Simplifying trader e-registration
- b. Streamlining the container detention procedure
- c. Referring high risk cargo to investigation divisions by automated selectivity

INVESTIGATIONS

A dedicated team consists of experienced investigating officers, is detects and investigates various frauds with the intention of identifying risk areas and lapses in the existing Customs processes. The main objective of such investigations is to identify various risk areas and use them to assist the selectivity and re-engineering processes in achieving departmental risk management objectives. A summary of the investigations carried out in 2023 is illustrated in below table.

Achievements of Investigations in 2023

1	Total no. of cases initiated	44
2	Total no. of cases finalized (e-CCR updated)	20
3	Total no. of order conveyed cases (finalized+ with disposal goods+ pending payment+ released with bank guarantees)	31
4	Total no. of success cases (have a recovery)	30
5	Total no. of NFA cases	3
6	Total no. of investigating cases	13
7	Success Rate	96.77 %
8	Total Recovery (Rs.)	200,528,155.49
9	Average Recovery per success case (Rs.)	6,684,271.85
10	Total Recovery Amount paid so far (Rs.)	197,628,155.49

4. MAINTENANCE OF NIVDU WEB PORTAL AND DATABASE

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

Achievements of Valuation Database

1. 248 of non-transactional values were updated
2. 4986 of transactional values were updated
3. Improvements with HS guides

DEVELOPMENT OF AN AUTOMATED RISK MANAGEMENT SYSTEM FOR SL CUSTOMS

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

Main Concepts of the ARMS

1. Complex Risk Assessment Criteria
 - Moving away from AsyCuDa World Selectivity's static list system for dynamic risk criteria.
2. Capacity Management
 - RMS to be developed to take into account limitations of Sri Lanka Customs in the clearance process. Yard Management to be included to the Risk Management Process.
3. Advanced Data Gathering
 - Gathering advanced data from CusDec processing so that risk management is based on precise data
4. Automated Risk Level Analysis
 - Automatically assigning risk levels to entities such as port, HS code, country of export etc based on data collected at Sri Lanka Customs
5. Data Analytics
 - Developing a data analytics tool that visualize data for non-technical users so that decisions can be taken on data.
 - Allowing all layers of the department to measure performance.
6. Trader Notifications

A Web Based portal for traders to view the statuses of CusDecs to improve transparency and communication between Customs and external stakeholders.

THE PERFORMANCE OF THE RISK MANAGEMENT DIRECTORATE IN 2023 AS PER THE ACTION PLAN.

Main Area	Tasks	Action to be taken	Key Performance Indicators	Status	
				Projected	Completed
Cargo Selectivity	1. Coordination with RMC	1. Establishment of RMC	Appointment letters being issued to the RMC members	Done	Done
		2. Preparation of risk analysis reports to be submitted to RMC	Number of reports submitted to the RMC	N/A	24 reports
		3. Preparation of reports to RMC based on trader requests	Number of reports prepared out of trader requests	N/A	10 reports
		4. Convening RMC meetings	Number of meetings convened	1/ Month	Convened 8 meetings
		5. Preparation and dissemination of meeting minutes	Number of meeting minutes prepared	1/ Month	Minutes of 8 meetings were disseminated
	2. Implementation of Cargo Selectivity	1. Review present Selectivity Rules/Selectivity Lists	Number of review meetings held	N/A	20
		2. Assess feasibility of Selectivity Rule changes/Selectivity Lists	Number of reviews on selectivity rules	N/A	25
		3. Run simulations on Selectivity Rule changes/Selectivity Lists	Number of simulations run	N/A	49
			Number of complete declarations tested	N/A	70
		4. Make amendments to the Selectivity Rules/Selectivity Lists	Number of implementations of Selectivity Rule changes	N/A	14 rule amendments were done
			Number of Selectivity Lists Updating	24	35 list updates
		5. Conduct internal trainings	Number of training sessions	10	20
		6. Monitor risk based cargo selectivity	Number of daily reports prepared	210	240
			Number of monthly summary reports prepared	42	56
			Number of analysis of summary reports	42	56
			Number of meetings held based on reports prepared	28	25
		7. Publish a DOPL on selectivity related operating instructions	Publication of DOPL	N/A	Task assigned to a special committee assigned by DGC
		8. ASYCUDA Blue Channel activation for PCA	Blue channel selectivity being activated	N/A	Done
Process Re-engineering	1. Process Re-engineering	1. Streamlining the container detention procedure	DOPL being issued	N/A	Done, Published DOPL 1597
		2. Streamlining the door-to-door (gift/UPB) clearance procedure	DOPL being issued	N/A	SOP and instruction sheets are finalized and published on the Customs web site. Process was temporarily hold as per top management decision.

		3. Re-engineering of Declaration Process flow	Number of meetings, Guidelines and documents prepared	N/A	Declaration process is to be revised with the upcoming ASYHUB implementation. ICT Directorate with the Declaration Directorate are to handle this task.
	2. Compliance assessment of traders	1. Investigate imports & exports to verify effectiveness of risk profiles	Number of consignments newly investigated into.	2 per Week	44 cases were initiated
		2. Conclude pending cases	Number of pending investigations completed	80%	20 cases of 2023 were finalized
		3. Update nCEN and eCCR	Number of updates	100%	26 nCen updates
		4. Prepare reward distribution files	Number of reward files distributed	100%	6 reward files were prepared
NIVDU	1.Maintenance of NIVDU Web Portal and database	1. Adding transactional values to the valuation database	Number of reference values added	N/A	added 4986 values
		2. Adding non-transactional values to the valuation database	Number of reference values added	N/A	added 248 values
		3. Further development of the HS Guides for the NIVDU database	Number of HS codes added	N/A	102
AEO	1. Coordination with AEO Committee	1. Establish AEO Committee	Appointment letters being sent to the RMC members	N/A	Done
		2. Convene AEO Committee meetings	Number of meetings	1/Month	2 meetings convened
		3. Preparation of AEO Committee meeting minutes	Number of meeting minutes prepared	1/Month	minutes of 2 meetings were disseminated
	2. Awareness raising on AEO Programme	1. Conduct awareness raising sessions - for Customs staff	Number of awareness raising sessions	10	3
		2. Conduct awareness raising sessions - operators	Number of awareness raising sessions	10	Conducted in year 2024
	3. AEO Validation	1. Finalize preparation of AEO Validator Guide	AEO Validator Guide being finalized	N/A	AEO Validator guide was reviewed and suggestions to revise were obtained from AEO expertise, who provided assistance with a project funded by USAID.
		2. Conduct internal trainings on AEO validation	Number of Trainings held	5	5 sessions held with ex-RMD officials who were experienced in AEO Validation.
		3. Conduct validations on companies who complete the application process	Percentage of validations out of completed applications	43	Validation was started after the trainings for validation
		4. Assist companies who require assistance in the application process	Number of assistance requests attended out of requests received	N/A	20

8.1.7 Central Disposal Directorate

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

The Central Disposal Directorate is dedicated to

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

Major Functions of Central Disposal Directorate

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

Laws & Regulations

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

Performance of Central Disposal Directorate in the year 2023

1. Tender Sales

1.1. Number of Tender Sales conducted

Table 1.1: Number of Tender Sales conducted during 2021, 2022 and 2023

Tender Category	No. of Tender Sales Conducted		
	2021	2022	2023
General	10	08	11
Vehicle	10	08	11
Special	05	02	06
Total	25	18	28

CDD has conducted a total of 28 tender sales, consisted of 11 General Tenders, 11 Vehicle Tenders and 06 Special Tenders in 2023. While examining the annual total of tender sales, it is noteworthy that 2021 recorded 25, followed by 18 in 2022 and a notable increase of 28 in 2023.

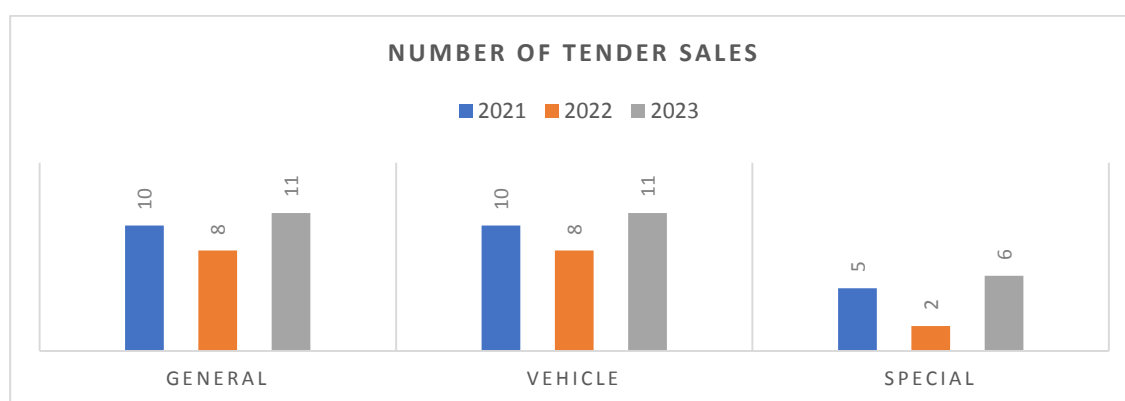


Figure 1.1.1 : Number of Tender Sales conducted during the year 2021,2022 and 2023

The above figure depicts the comparison between number of tender sales conducted during years 2021, 2022 and 2023.

Table 1.2: Recoveries obtained from Tender Sales in 2023

Type	Recovery Earned in the year 2023 (Rs)	Percentage (%)
General	1,817,468,391.73	83.69
Vehicle	224,933,451.00	10.36
Special	129,323,947.65	5.95
Total	2,171,725,790.38	100

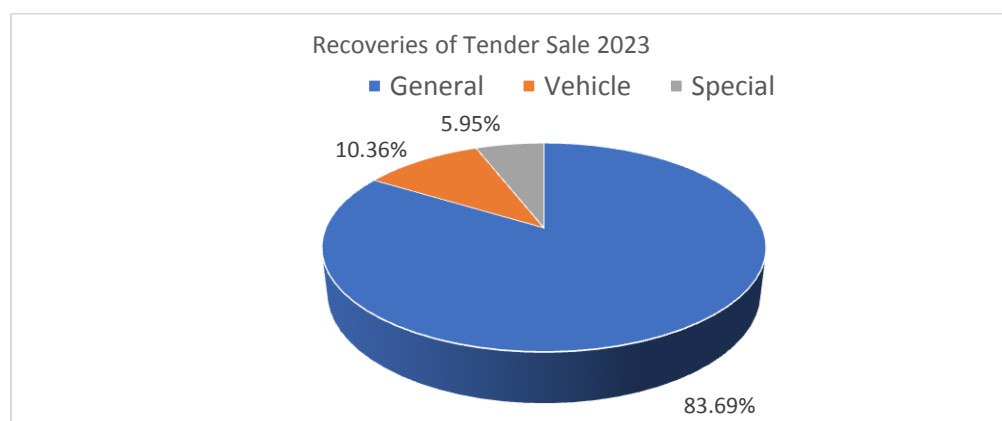


Figure 1.1.2 : Total recoveries in 2023

The total recoveries collected from the Tender Sales conducted during the year 2023 are 2,171.725 million Rupees. Meanwhile, the recoveries from general tender sales are 1,817.468 million Rupees from total recoveries which correspond to 83.69% of the total recoveries collected in 2023. The recoveries from special tenders and vehicle tenders are 5.95% and 10.36% respectively.

1.2. Recovery distribution of General Goods

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

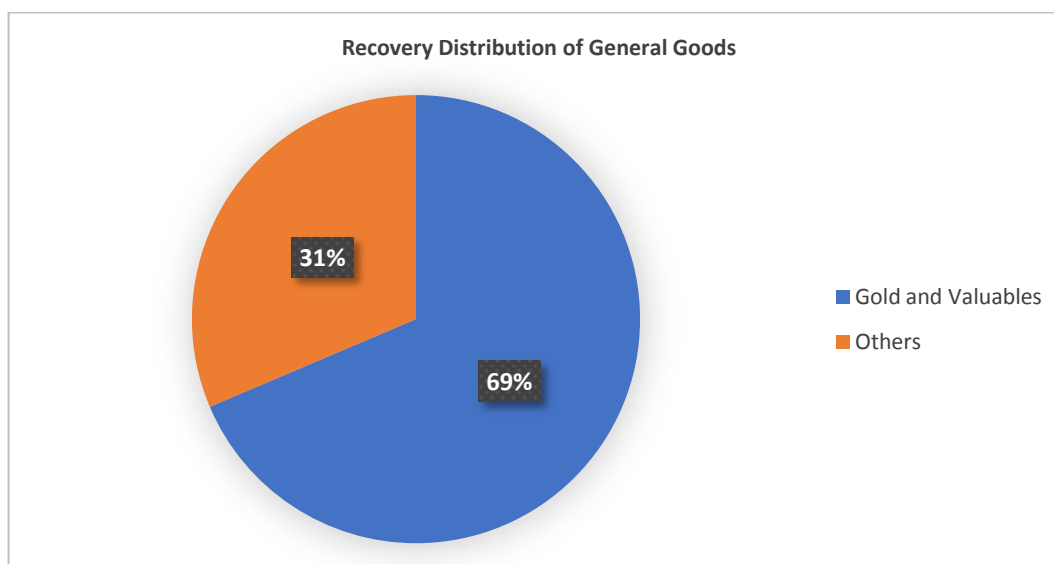


Figure 1.2.1 : Recovery Distribution of General Goods

The most substantial element in the general tender sale is the Gold and Valuables since it contributes 69% of the net recovery of general goods. While all other general items combined shows a percentage of 31%.

1.3 Performance Comparison between the Years 2021, 2022 and 2023

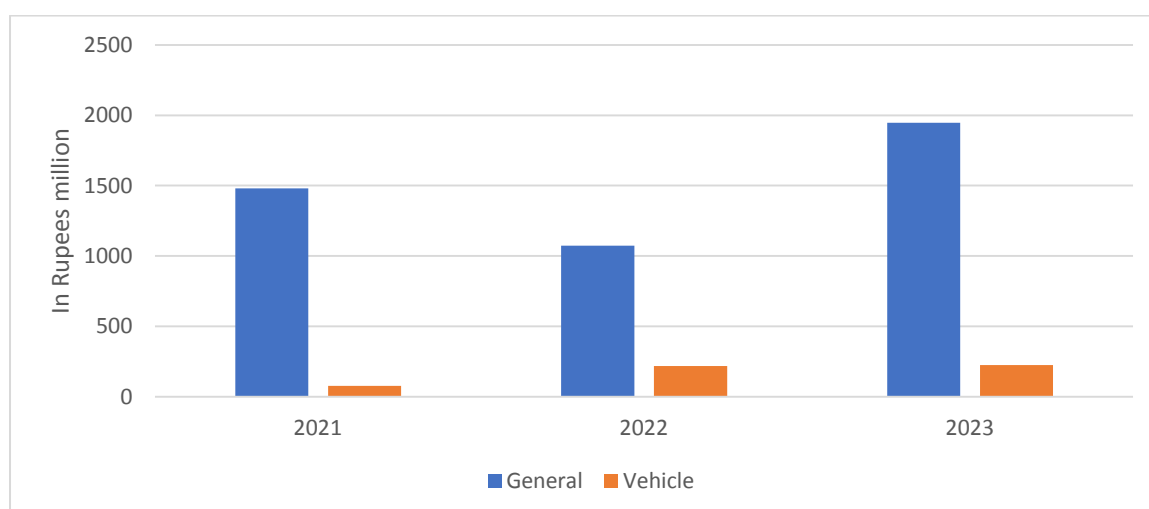


Figure 1.2.1 : Recoveries of General Goods and vehicles in 2021, 2022 & 2023

As illustrated in the above figure, the overall recoveries for 2023 have shown a significant increase compared to the previous two years. Further clarification on this is provided in the chart below.

2. Recoveries from Non-refundable deposits

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

Year	Recoveries(Rs.)	No. of Bid Forms	No. of Tenders
2021	3,378,900	1,642	25
2022	1,645,800	1,098	18
2023	4,720,900	3,012	28

Table 2 : Recoveries from Non-refundable deposits

3. Destruction

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

Destruction requests	Received	Carried out	Pending
Miscellaneous requests	78	44 (56.41%)	34
SLPA Requests	21	8 (38.09%)	13
Total	99	52	47

CDD has carried out 52 successful destructions in the year 2023. 38.09% of the SLPA requested destructions have been accomplished while only 56.41% of the miscellaneous requests have been completed. The major constrain for the pending destruction is the delay occurred in appointing suitable destruction parties and the selected parties were not willing to co-operate.

As per the destruction requests received from the Directorate/ Branches which are not having any party to bear the cost of destruction will be sent to the Logistic Directorate. Currently based on a MOU signed between the Western Province Waste Management Authority as the destruction agent and the Director General of Customs those destructions were carried out.

8.2 REVENUE AND SERVICES CLUSTER

8.2.1 Declarations Directorate

8.2.1.1 Long Room

8.2.1.2 Motor Vehicle Branch

8.2.1.3 “D” Branch

8.2.2 Industries and Services Directorate

8.2.3 Board of Investment (BOI) Coordination Directorate

8.2.4 Central Cargo Examination Directorate (CCED)

8.2.5 Passenger Services (Colombo) Directorate

8.2.6 Exports Directorate

8.2.1 Declarations Directorate

Introduction

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

The Declarations Directorate consisting the following units.

- Long Room
- Motor Vehicle Branch
- "D" Branch

Scope of the Directorate

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

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

The Automation of processing has been now fully implemented through:

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

Objective of the Directorate

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

Responsibilities of the Staff of the Declaration Directorate

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

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

- The Authorization from the carrier (the ship) to claim clearance of the consignment;
- Full description of the consignment;
- Classification of the goods correctly in the Harmonized System Nomenclature based on which the Customs Imports Tariff based;
- Declaration of the values using the applicable kind of currency, at the applicable party rate (exchange rate);
- Transmission of the payment (foreign exchange) for the consignment through the accepted/ permitted banking channels;
- Attaching the necessary authorization documents, licenses, permits, certificates etc as applicable;
- If all above aspects are in order the officers concerned may process the CusDec for clearance of goods.

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

8.2.1.1 Long Room

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

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

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

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

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

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

Submission of CusDecs

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

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

Section 12, 43 and the Schedule "B" of the Customs Ordinance requires the Customs to enforce the power on all the restrictions and prohibitions in force in terms of other laws & regulations empowered to the Customs, at the time of importation of the goods. As a result of these very wide provisions, Customs has to enforce vast number of Acts, Enactments and Ordinances currently in force. The first and foremost out of these is "the Import and Export Control Act No. 01 of 1969"

8.2.1.2 Motor Vehicle Branch

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

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

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

Whether the goods have been properly described as per the

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

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

8.2.1.3 "D" Branch

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

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

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

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

- Registering Duty Waivers granted by the Ministry of Finance and facilitate the clearance of those goods on Duty Free Basis.
- Granting Duty exemptions and Concessions as per Revenue protection order approved by the Parliament.
- Granting permit clearance of Diplomatic cargo and Personal Baggage of Diplomatic staff based on the clearance certificate issued by the Ministry of External Affairs.

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

Performance of the Declaration Directorate

	Description	Total
	No of Provisional Cusdec Registered under DRA (Canned Fish)	179
	No of Provisional Cusdec Finalized under DRA (Canned Fish)	79
	No of Provisional Cusdec Registered under DRA (CPC/IOC)	121
DRA	No of Provisional Cusdec Finalized under DRA (CPC/IOC)	2
1	No of Provisional Cusdec Registered under DRA (Other)	860
2	No of Provisional Cusdec Finalized under DRA (Other)	369
3	No of DCP Carnet Registered	15
4	No of ATA Carnet Registered	12
5	No of AD Entries	154
6	No of Bill of Stores Registered	138
7	No of Bill of Sight Registered	-
8	No of Bulk Cargo Entries Registered	367
9	No of Bulk Cargo Entries Finalized	57
10	Total Bulk Supervision Charges (Rs.)	3,760,000.00
11	No of FRIC registered	70
1	Number of Cusdec Registered under ISFTA	6,143
2	Number of Cusdec Registered under PSFTA	608
3	Number of Cusdec Registered under SAFTA	349
4	Number of Cusdec Registered under APTA	250
5	Number of Cusdec Registered under SAARC	-
6	Waivers granted for Departments/Projects (Dept of Railway)	3
7	Waivers granted for Departments/Projects(Urban Dev. Authority)	55
8	Waivers granted for Departments/Projects(Min. of Highways and Road Development)	5
9	Waivers granted for Departments/Projects(Ministry of Transport & Civil Aviation)	58
10	Waivers granted for Departments/Projects(Uma Oya Project)	20
11	Waivers granted for Departments/Projects(Diplomatic DPL)	-
12	Waivers granted for Departments/Projects(Min of Power & Renewable Energy)	31
13	Waivers granted for Departments/Projects(Min of National Heritage)	-
14	Waivers granted for Departments/Projects(Min of Provincial Council & Local Government)	22
15	Waivers granted for Departments/Projects(Dept of Airport &	-

	Aviation)	
16	Waivers granted for Departments/Projects(Min of Technology)	1
17	Waivers granted for Departments/Projects(National Water Supply & Drainage Board)	233
18	Waivers granted for Departments/Projects(Ceylon Electricity Board)	65
19	Waivers granted for Departments/Projects(Other Ministry)	178
20	DG of Health	14
21	VAT Deferred	545
22	Other NBT/XID/CESS/PAL	
23	Duty Waivers under list of exemption	
24	Duty concessions under list of Concessions	
19A Waivers		
1	Milk Powder	613
2	Bamboo sticks	18
3	Wheat Flour	716
4	Gas Oil	770
5	General	-
Vehicle Permits		
1	General	194
2	P/A Circular	5,144
3	M.P.	10
4	Under Foreign Ministry Circular	1
5	Provincial Council	1,397
Bank Guarantee		
1	No of Guarantees Secured During the year	239
2	Total value of the Guarantees secured (Rs.)	2,695,225,254.10
3	No of Bank Guarantees released	93
4	Total Value of the Guarantees released (Rs.)	1,233,435,989.20
5	No of payment cheques received and deposited in the Bank	9
6	Total value of the cheques deposited (Rs.)	10,790,726.70
Manifest		
1	No of Manifest Amendments	2,324
2	Total Amount of Penalty Recovered (Rs.)	51,283,066.80
L/R & M/V Penalties		
1	No of CusDecs Registered with Penalties	2,083
2	Total Amount of Penalty Recovered (Rs.)	358,006,192.98

Revenue Collection for the year 2023 (Rs.)

Branch	Revenue Collection
Long Room	
CBHQ1	470,756,436,303.00
CCCO	-
CBPP1	12,388,508.00
CBPS1	-
CBCDU	653,000.00
CEMPC	58,372,304.00
CBLR	-
Motor Vehicle	
CBMV	11,156,426,433.00
HBIM	979,147,620.00
D Branch	
DBRA	307,331,731,525.00
Total Amount	790,295,155,693.00

Total No of Declaration Process for the year 2023

Branch	No. of CusDecs
Long Room	
CBHQ1	154,548
CCCO	-
CBPP1	112
CBPS1	4,346
CBCDU	84
CEMPC	46
CBLR	-
Motor Vehicle	
CBMV	1,380
HBIM	166
D Branch	
DBRA	2,910
Total	163,592

8.2.2 Industries & Services Directorate

Introduction

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

Main Branches and their Units

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

Major Functions

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

- **General Administration**
 - ❖ Managing Human Recourses activities in the Directorate
- **Bank Guarantee and Entrepot monitoring Unit**
 - ❖ Administration of Bank Guarantee
 - ❖ Granting approval for Enterpot Consignments
 - ❖ Approval for CUSDEC processing
 - ❖ Monitoring of the operations of Thineth system Unit
- **Bonding Investigating and Inward processing Unit**
 - ❖ Registration of new registrations of TIEP I & TIEP IV
 - ❖ Renewals of TIEP I & TIEP IV
 - ❖ Registrations of INFAC operators
 - ❖ Registrations of New IBG operations
 - ❖ Renewals of IBG operators
 - ❖ Carrying out verification visits to verify the existing stocks & monitor /control of above scheme
 - ❖ Verify the export processing
 - ❖ Bonding Investigations.
- **Project and Ware House Keeping Unit**
 - ❖ Receiving applications for new bonded warehouses/warehouses facilities.
 - ❖ Scrutinizing documents related to applications.
 - ❖ Physical inspections of the proposed site for ensuring feasibility and compliance of stipulated regulations.
 - ❖ Recommending any proposed (I) bonded warehouse or/(II)Bonded Facility upon inspection to the Department of Investment Policy/Ministry of Finance through Director General of Customs and accordingly (II) appointing of new bonded facility on provisional basis whilst (I) appointing bonded warehouse s upon Ministry approval being received.

- ❖ Issuing of warehouse codes
- ❖ Issuing of instructions and guidelines to the bondsmen/warehouse operators.
- ❖ Issuing DOPL with regard to the bonded warehouses with the assistance of PPNR Directorate.
- ❖ Attending to periodic renewals of bonded warehouses.
- ❖ Recommending feasible validity period extensions for warehouses
- ❖ Attending to De-Bond applications
- ❖ Formulating guidelines and Customs procedures related to licensed bunker suppliers, subsequent monitoring for compliance.
- ❖ Warehouse keeping activities

- **Postal Appraising Unit**

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

- **Feeder Bond Unit**

- ❖ Manage activities related to Duty Free Shops.

- **Bank Guarantee and Entrepot monitoring Unit**

Corporate/Personal Guarantees

Guarantee Renewals	134
New Guarantees	16

Bank Guarantees

Accepted Guarantees	2575
Guarantees Demanded	3352
Guarantees Released	1598

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

No of investigations finalized	11
Cases Initiated in 2023	32
Total Forfeiture (Rs.)	165,365,150/-
No of verifications carried out	23

EFU (TIEP Unit)

TIEP-1 New	38
TIEP-1V New	10
IBG New	10
TIEP-1 Renewal	1840

- **Project and Ware House Keeping Unit**

Bonded Warehouse Operation

Bond Renewals	180
Recommended New bonds	23
De-bonding	01
Renewal of Bonded Carriers	141

Charges Collected (Rs.):

O/E	42,000
Registration	248,500
Renewal	284,000
Documentation	800,000

- **Postal Appraising Unit**

1. Total Value of the Goods Released : Rs. 234,432,306.70
2. Total Taxes Recovered (Rs). :

CID	5,920,128/-
PAL	1,481,080/-
SUR	14,723,124/-
CESS	15,956,348/-
EXD	609,500/-
SSCL	7,234,256/-
SCL	40,232/-
VAT	14,749,202
SR Charges	57,300/-
COM	103,203/-
PTY	731,420/-
Forfeiture	12,600/-
Total	61,618,393/-

8.2.3 Board of Investment Coordination Directorate

Introduction

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

Main Functions

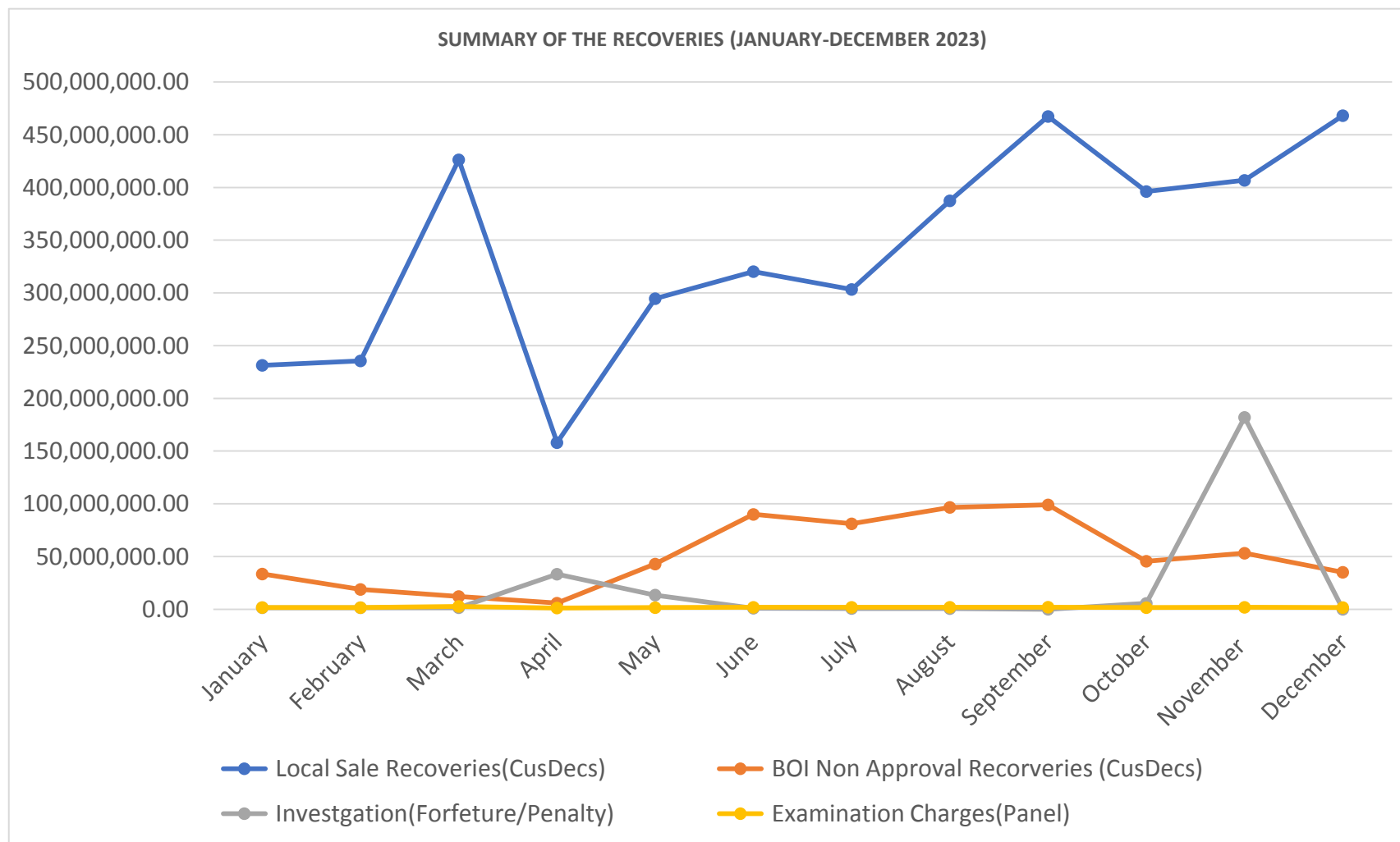
- Screening the process of BOI imports (FCL).
- Monitoring and duty collection process of BOI local sales.
- Monitoring and examination process of BOI destructions.
- Monitoring of Post termination of BOI entities.
- Conducting of statistics-based audits relating to above mentioned functions.

Performance against the Action Plan 2023

Objectives	Strategy	Activities	Actions Taken
Monitoring and Controlling	Establishment of BCD offices at Free Trade Zones and implementation of monitoring system	Establish BCD office at Katunayake BOI zone	Discussed with BOI. No adequate staff to BCD
		Establish BCD offices at other BOI zones	
		Introducing Asycuda based Container In and Out monitoring system for Free Trade Zone gates	To be appointed preventive officials at the EPZ gates and BOI informed that they are not in a status to provide facilities with the current economic situation.
		Introducing Asycuda based Container In and Out monitoring system for CVT	
	Monitoring BOI Companies	Conducting post-audits on BOI Companies	Recovered Rs. 187 Million from Post Audits during 2023.

Performance :

Month	Local Sale Recoveries (Rs.)	Verification of Local Disposal Fees (Rs.)	Additional (BOI Non-Approval) Recoveries (Rs.)	Under Supervision Charges (Rs.)	Customs Seal Charges (Rs.)	Bank Guarantee Claims (Rs.)	Recoveries from Investigations (Rs.)	No. of CusDecs Screened
January	231,368,661	1,716,000	33,466,308.00	37,500	10,400	-	1,500,000	3,019
February	235,565,615	1,612,000	18,830,971.00	36,000	6,900	-	1,500,000	1,755
March	426,275,780	2,732,000	12,142,831.00	48,000	11,100	-	1,500,000	2,455
April	158,031,458	1,232,000	5,813,099.00	37,500	8,500	-	33,300,000	2,228
May	294,601,194	1,574,000	42,906,010.00	27,000	7,100	5,604,315.00	13,500,000	2,855
June	320,249,714	1,882,000	89,990,971.00	54,750	11,700	1,749,586.00	1,000,000	2,614
July	303,334,291	1,884,000	81,075,696.00	44,250	10,400	-	750,000	2,856
August	387,393,795	1,920,000	96,640,610.00	42,750	9,800	5,933,425.20	650,000	2,798
September	467,368,962	1,994,000	99,036,222.00	33,750	8,000	-	-	2,642
October	396,206,589	1,574,000	45,595,494.00	56,250	11,100	-	5,600,000	3,144
November	406,788,412	1,884,000	53,167,604.00	47,250	10,000	-	182,000,000	2,949
December	468,135,345	1,666,000	35,117,143.00	40,500	9,900	-	-	2,718
Total	4,095,319,816	21,670,000	613,782,959.00	505,500	114,900	13,287,326.20	241,300,000	32,033



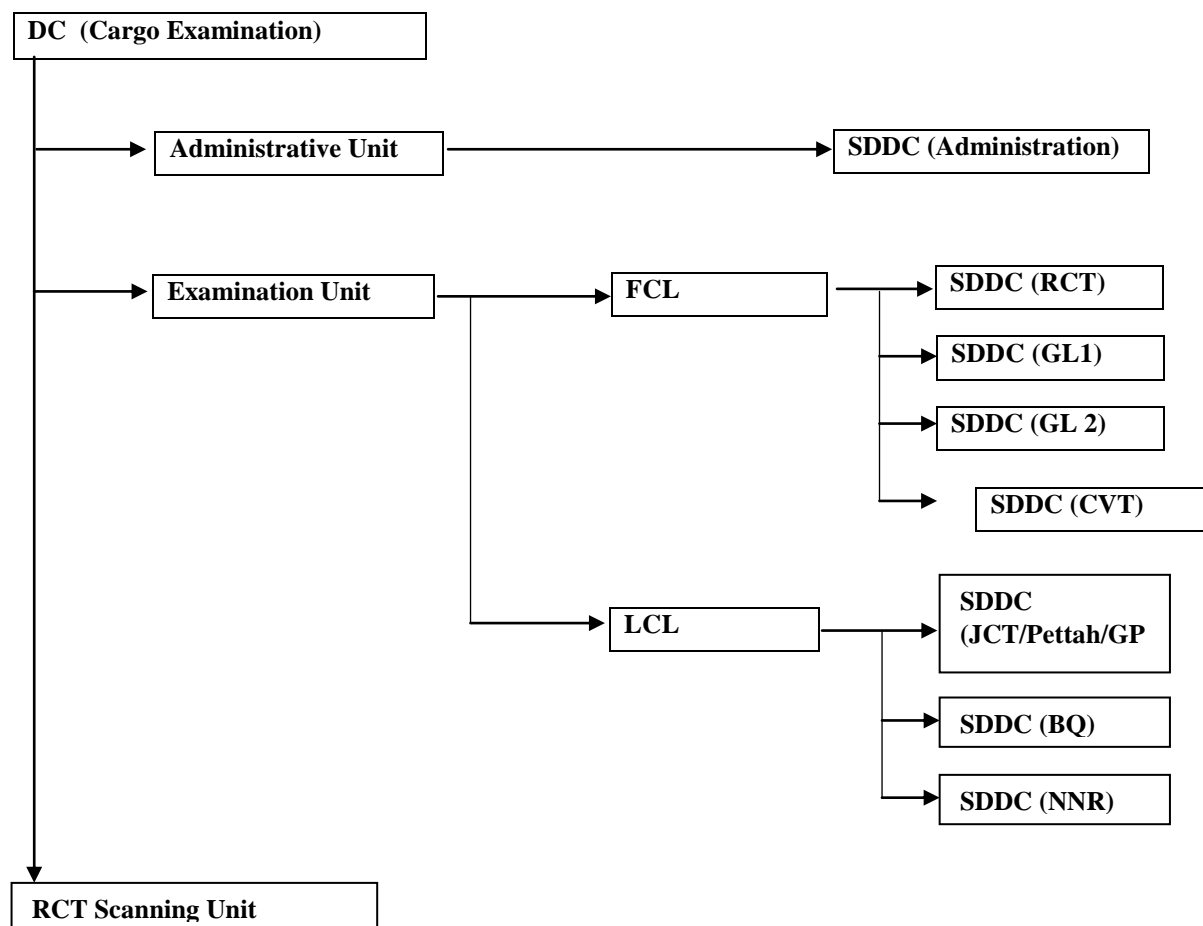
8.2.4 Central Cargo Examination Directorate

Introduction

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

Structure of the Directorate

The Central Cargo Examination Directorate (CCED) comes under the Revenue and Services Cluster, headed by Director of Customs (CCED).



Examination Procedure

- Types of Cargo subject to examination
- Imports for home use
- Imports by BOI approved enterprises

Selectivity

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

Examination of cargo Based on Risk

- **FCL Cargo**

Examination of Red channel cargo will be carried out at GL1 and GL11 yards and occasionally at RCT yard.

Examination of Amber channel cargo will be carried out at RCT yard.

Upon the neediness, SDDC at examination yard may uplift the examination channel from Amber to Red. Based on the level of compliance, nature of the cargo, examination facilities prevailing at examination yards etc. few low risk consignments may be allowed to be examined at consignee's go – down, upon request by an appointment panel as a mean of trade facilitation.

- **LCL cargo.**

LCL cargo, after being de-stuffed at the WH inside the Port or NNR, will be examined by the staff of CCED attached to JCT, BQ and NNR

Examination of cargo consigned to BOI

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

Performance

Description		Total
No of Cusdecs Registered	LCL	88,356
	FCL	86,957
No of Containers (FCL) Registered	20'&40'	136803
No.of CusDecs		191,559
Type of Examinations	Amber	69,970
	Details	38,358
	Red	12,828
	Other (TIEP etc.)	13,528
	BOI	35,192
No.of LCL		88,356
Type of Examinations	Amber	29,213
	Details	10,418
	HRC	-
	Red	-
	Other (TIEP etc.)	12,491
	BOI	35,192
No.of FCL		86,957
	Amber	41,276
	Details	28,322

Type of Examinations	HRC	-
	Red	15,655
	Other (TIEP etc.)	100
	BOI	-
No. of Cases Detected		222
No. of CusDecs Recovered A/E		5,337
		-
Detections (Rs.)	Penalty & further forfeiture	486,399,773
	Disposal	73,942,230.5
Overtime (Rs.)	General	8,334,755.4
	BOI	7,742,525
Other Charges (Rs.)	SR Charges Recovered	1,833,850
	Seal Charges	5,500
Total Recoveries (Rs.)		578,258,633.90

A/E Recoveries (Valuation) (Rs.)	3,776,183,206
CID	785,507,163
EIC	323,591,844
PAL	702,171,405
VAT	1,471,899,688
SCL	97,715,429
SUR	133,269,772
SSL	260,691,971
XID	1,335,934

A/E Recoveries (Other) (Rs.)	476,278,813
CID	140,184,292
EIC	110,266,688
PAL	56,122,884
VAT	121,323,485
SCL	23,981,923
SUR	14,515,366
SSL	8,736,149
XID	1,148,026

Details of the Guarantee	
No of B/G Registered	80
No of B/G Released	75
No of P/G Registered	1647
No of P/G Released	809

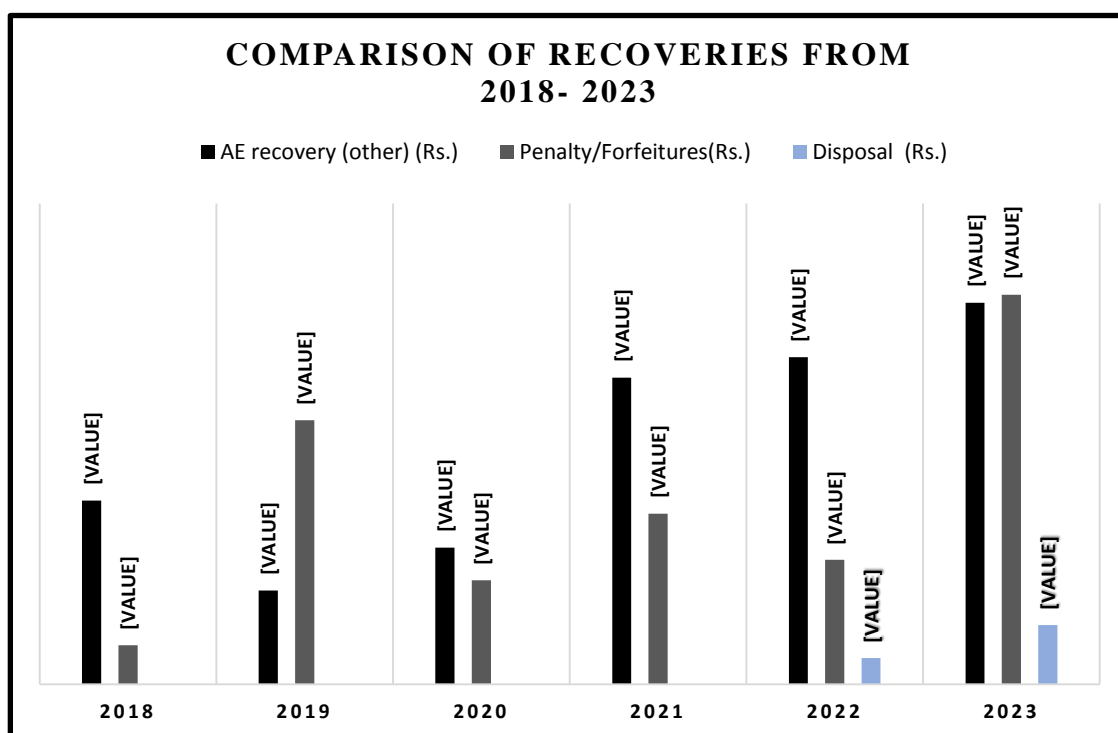
CVT & INFAC

	CVT	
	Import	Export
No. of CusDecs	6,348	16,754
No. of Containers	6,290	7,221
No. of LCL cleared	831	10,367
A/E Recoveries (Rs.)	19,727,419	
Penalties and forfeitures (Rs.)	13,496,669	
Value of goods forfeited	-	
No of cases detected	4	

Comparison of Recoveries from 2018- 2023

Year	AE recovery (other) (Rs.)	Penalty/Forfeitures(Rs.)	Disposal (Rs.)
2018	229,188,963.00	48,711,394.00	
2019	116,839,984.00	329,605,880.00	
2020	170,442,158.00	129,702,272.00	
2021	382,812,605.00	212,778,408.00	
2022	408,129,248.00	155,212,414.00	32,595,966.00
2023	476,278,813.00	486,399,773.00	73,942,230.50

Source : 2018-2022 Annual progress reports, Sri Lanka Customs



8.2.5 Passenger Services (Colombo) Directorate

Major Functions

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

List of UPB Warehouses

- Baggage Office-Sales (BO Sales)
- Baggage Office-Rank Container Terminal (BO RCT)
- Baggage Office-New Nuge Road (BO NNR)
- Laksiriseva-Colombo
- Laksiriseva-Ninthavur
- Transco-Wattala
- Midco
- Trico-Colombo
- Trico-Kurunegala
- Trico-Galle
- Ceylon Shipping Lines-Colombo

Performance during the year 2023

BO Sales		BO RCT	
No Of Declarations	1,119.00	No Of Declarations	-
No Of Packages	5,997.00	No Of Packages	-
CID	52,729,133.98	CID	971,025.00
VAT	275,727,354.98	VAT	2,670,837.00
PAL	31,325,407.00	PAL	1,142,475.00
CESS	3,436,373.96	CESS	2,139,925.00
Excise Duty	997,672.00	Excise Duty	236,271.00
SUR	2,409,602.00	SUR	753,482.00
SSL	2,326,508.21	SSL	290,001.00
SCL	61,349.00	SCL	-
VAL	-	VAL	-
SRC	4,617,350.00	SRC	-
SEAL	82,000.00	SEAL	-
Overtime	18,302,825.60	Overtime	-
Penalty	794,989.36	Penalty	-
Other Charges	28,706,978.71	Other Charges	-
TW Charges	7,559,450.00	TW Charges	-
Total (Rs.)	429,076,994.80	Total (Rs.)	8,204,016.00

BO - NNR

No Of Declarations	3,076.00
No Of Packages	13,653.00

CID	10,180,289.00
VAT	15,293,353.00
PAL	8,205,696.00
CESS	16,689,506.00
Excise Duty	1,209,261.00
SUR	4,757,171.00
SSL	3,924,702.00
SCL	-
VAL	-
SRC	185,476.00
SEAL	800.00
Overtime	-
Penalty	880,764.00
Other Charges	-
TW Charges	-
Total (Rs.)	61,327,018.00

Laksirisewa – Colombo

No Of Declarations	7,665.00
No Of Packages	21,632.00

CID	13,269,182.00
VAT	23,094,431.00
PAL	14,012,265.00
CESS	30,416,112.00
Excise Duty	1,947,629.00
SUR	7,702,832.00
SSL	6,819,473.00
SCL	435,193.00
VAL	4,000.00
SRC	140,250.00
SEAL	218,750.00
Overtime	7,286,635.00
Penalty	3,052,130.00
Other Charges	-
TW Charges	-
Total (Rs.)	108,398,882.00

Laksirisewa- Ninthavur

No Of Declarations	1,013.00
No Of Packages	2,361.00

CID	814,894.00
VAT	1,709,885.00
PAL	1,013,862.00
CESS	2,725,984.00
Excise Duty	81,057.00
SUR	294,352.00
SSL	485,060.00
SCL	-
VAL	-
SRC	4,500.00
SEAL	-
Overtime	-
Penalty	219,150.00
Other Charges	-
TW Charges	-
Total (Rs.)	7,348,744.00

Tranzo

No Of Declarations	9,961.00
No Of Packages	27,575.00

CID	8,651,970.00
VAT	14,141,298.00
PAL	11,843,961.00
CESS	22,043,388.00
Excise Duty	4,098,560.00
SUR	4,742,286.00
SSL	5,394,605.00
SCL	219,806.00
VAL	-
SRC	145,550.00
SEAL	268,150.00
Overtime	5,477,796.00
Penalty	3,252,099.00
Other Charges	-
TW Charges	-
Total (Rs.)	80,279,469.00

Midco

No Of Declarations	6,395.00
No Of Packages	31,548.00

CID	9,372,601.00
VAT	20,495,880.00
PAL	11,058,208.00
CESS	28,629,311.00
Excise Duty	1,141,373.00
SUR	5,523,684.00
SSL	5,085,845.00
SCL	-
VAL	-
SRC	744,500.00
SEAL	112,000.00
Overtime	4,582,375.00
Penalty	2,263,267.00
Other Charges	-
TW Charges	-
Total (Rs.)	89,046,987.00

Trico - Galle

No Of Declarations	1,873.00
No Of Packages	6,075.00

CID	786,660.00
VAT	1,299,227.00
PAL	1,000,639.00
CESS	1,491,358.00
Excise Duty	29,541.00
SUR	238,539.00
SSL	264,888.00
SCL	-
VAL	-
SRC	30,550.00
SEAL	41,700.00
Overtime	2,338,560.00
Penalty	143,300.00
Other Charges	-
TW Charges	-
Total (Rs.)	7,664,962.00

Trico - Colombo

No Of Declarations	13,809.00
No Of Packages	28,765.00

CID	17,562,078.00
VAT	25,071,320.00
PAL	14,714,854.00
CESS	54,706,555.00
Excise Duty	2,277,022.00
SUR	9,332,546.00
SSL	7,310,011.00
SCL	13,698.00
VAL	-
SRC	274,600.00
SEAL	364,300.00
Overtime	8,431,022.00
Penalty	2,715,100.00
Other Charges	6,500.00
TW Charges	-
Total (Rs.)	142,779,606.00

Trico - Kurunegala

No Of Declarations	6,986.00
No Of Packages	11,789.00

CID	1,900,876.00
VAT	4,993,864.00
PAL	3,954,462.00
CESS	11,873,501.00
Excise Duty	272,026.00
SUR	961,206.00
SSL	1,825,087.00
SCL	125.00
VAL	-
SRC	98,100.00
SEAL	176,500.00
Overtime	9,215,040.00
Penalty	1,102,610.00
Other Charges	-
TW Charges	-
Total (Rs.)	36,373,397.00

Serandib

No Of Declarations	4,906.00
No Of Packages	27,042.00

CID	2,499,899.00
VAT	8,419,797.00
PAL	5,407,215.00
CESS	9,898,763.00
Excise Duty	1,588,868.00
SUR	1,262,676.00
SSL	1,599,016.00
SCL	-
VAL	-
SRC	3,250.00
SEAL	-
Overtime	1,869,750.00
Penalty	289,400.00
Other Charges	-
TW Charges	-
Total (Rs.)	32,838,634.00

CSL - Colombo

No Of Declarations	77,941.00
No Of Packages	81,237.00

CID	14,192,552.00
VAT	25,582,964.00
PAL	18,563,707.00
CESS	66,285,069.00
Excise Duty	1,215,897.00
SUR	7,491,323.00
SSL	8,366,459.00
SCL	11,618.00
VAL	-
SRC	518,108.00
SEAL	221,000.00
Overtime	5,307,600.00
Penalty	2,609,279.00
Other Charges	34,592,508.00
TW Charges	33,000.00
Total (Rs.)	184,991,084.00

CSL – Kandy

No Of Declarations	6,696.00
No Of Packages	15,554.00

CID	1,070,975.00
VAT	2,494,473.00
PAL	2,574,552.00
CESS	6,874,472.00
Excise Duty	156,277.00
SUR	598,884.00
SSL	1,117,531.00
SCL	-
VAL	-
SRC	59,696.00
SEAL	35,000.00
Overtime	3,709,170.00
Penalty	158,438.00
Other Charges	-
TW Charges	-
Total (Rs.)	18,849,468.00

Total recoveries

No Of Declarations	237,465.00
No Of Packages	502,838.00

CID	134,002,134.98
VAT	420,994,683.98
PAL	124,817,303.00
CESS	257,210,317.96
Excise Duty	15,251,454.00
SUR	46,068,583.00
SSL	44,809,186.21
SCL	741,789.00
VAL	4,000.00
SRC	6,821,930.00
SEAL	1,520,200.00
Overtime	66,520,773.60
Penalty	17,480,526.36
Other Charges	63,305,986.71
TW Charges	7,592,450.00
Total (Rs.)	1,207,141,318.80

Key activities planned under Revenue Objectives

Objective : Establish a system for proper disposal assisting method for abandoned and forfeited goods

Strategy : Avoid unnecessary expenditure incurred for maintaining storage of abandoned and forfeited cargo

Output : A list of abandoned and forfeited packages secured at each warehouse at the beginning and at the end of the year 2023 are listed herewith.

S/No	Description	Warehouse						
		Laksirisewa	Serandib	CSL	Midco	Trico	NNR	Transco
1	No. of abandoned packages at the beginning of the year	856	75	205	144	154	Data not yet received	125
2	No. of abandoned packages at the end of the year	1130	180	644	367	65	Data not yet received	Data not yet received
3	No. of forfeited packages at the beginning of the year	66	83	126	64	933(During the year)	321	13
4	No. of forfeited packages at the end of the year	106	24	194	15		372	43
5	No. of containers unloaded monthly during the year 2023	45'-7, 40'-458 20'-29	20'-37 40'-139	973	290	20'-68 40'-890	335	576

Performance against the Action Plan 2023

Key activities planned under Trade facilitation objectives

Objective: Establish the speedy clearance of UPB packages while strengthening the effectiveness in examination of UPB consignments.

Strategy: Speedy clearance of UPB in W/Hs with the installation of scanner machines

Output: The scanner machines are already in place at Trico UPB W/H and Laksiriseva UPB W/H. Steps have been already taken to inform other W/Hs on the necessity of installing scanner machines as a means to expedite the cargo clearance process. However, the cost of the installation of these machines has to be borne by these respective W/Hs and it is expected that the installation will be completed in all W/Hs in the near future.

Key activities planned under Control objectives

Objective: Compromising the cargo in and cargo out

Strategy: Maintain a blue book format in terms of section 50 of Customs Ordinance

Output: Requested the bondsmen to create an IT-based module incorporating data on unreleased cargo held at respective W/H. Such system enables to retrieve and gather information on the unreleased cargo as well as to write off cargo manifests along with the cargo out documents

Objective: Empower human resources while continuous learning and development

Strategy: Organizing training programs for ASC/ACOO/CIC/IC1

Output: A total number of 37 Programs have been forwarded to Passenger Services Directorate by Human Resource Directorate during the year 2023.

Following are the names of such programs and the number of officers nominated for each program.

Objective: Proper monitoring over stored goods and enhance the security of goods

Strategy: Re arrangement of BO (Sales) Storage room and strengthening the security

Output: Despite several letters that have been sent to Logistics Directorate requesting the installation of CCTV Cameras and Alarm systems inside the Storage room, no actions have been taken so far in this regard.

Objective: Strengthening warehouse facilities

Strategy: Introduce latest methods for cargo clearing

Output: Minimizing the port demurrage costs through expansion of the warehouse capacity can only be achieved by stationing adequate number of officers in the warehouses. At present, the Directorate is experiencing a serious staff shortage. Moreover, the intervention of the investigation branches (RTF, RMD etc.) through the detentions made against such UPB and gift containers has caused an inordinate delay and extensive demurrage costs wherein the damage ultimately has to be borne by the passenger.

Objective: Optimize cargo tracing

Strategy: Introduce a RFID or QR code system

Output: This initiative has to be taken on the part of respective warehouse and the necessity has already been discussed with the bondsmen. Moreover, the supervision of such system is to be carried out by the Customs if required, in order to assess the efficiency and precision.

Objective: Perform an Standardization process in the warehouse

Strategy: ISO Audit

Output: This initiative has to be taken on the part of respective warehouse and the necessity has already been discussed with the bondsmen. Moreover, the supervision of such system is to be carried out by the Customs if required, in order to assess the efficiency and precision.

Objective: Optimize container unloading process

Strategy: Increase man power and equipment

Output: This initiative has to be taken on the part of respective warehouse and the necessity has already been discussed with the bondsmen. Moreover, the supervision of such system is to be carried out by the Customs if required, in order to assess the efficiency and precision of such program. At present, the Directorate is experiencing a serious staff shortage. Therefore, the challenges are likely to persist until fresh blood is absorbed into the department.

8.2.6 Exports Directorate

Introduction

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

Main Functions

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

Exports Revenue Figures – 2023

	Revenue of Exports Office, EFC and CFS Yards (CBEX1) (Rs.)	Air Cargo Export Office (KTEX1) (Rs.)	Total (Rs.)
Export Duties	25,822,563.00	-	25,822,563.00
Export Development Board Cess	1,312,144,236.00	44,191.00	1,312,188,427.00
Cess-Rubber	2,572,705.00	-	2,572,705.00
Cess-Tea	495,018,478.00	6,805.00	495,025,283.00
Tea Medical Aid Cess	432,781.00	5.00	432,786.00
Cess-Coconut	155,294,974.00	26,038.00	155,321,012.00
Export Panel Fees	55,188,000.00	15,944,600.00	71,132,600.00
Outside Examination Fee	10,725,872.00	-	10,725,872.00
Royalty Levy	40,386.00	-	40,386.00
Amendment Chargers, Amendment Penalties and Cancellation Chargers	9,875,309.00	3,104,712.00	12,980,021.00
Penalties and Further Forfeitures	3,800,000.00	-	3,800,000.00
Overtime Fee	20,885,401.00	29,752,104.00	50,637,505.00
Shipment Certificate fees	298,775.00	-	298,775.00
Computer Fee	41,062,000.00	25,996,750.00	67,058,750.00
Total	2,091,800,705.00	48,878,455.00	2,140,679,160.00

Performance

01. No of CusDecs Submitted and Finalized.

I. Export Office	- 72,406
II. Air Cargo	- 55,895
Total	- 128,301

02. Panel Applications

No. of Examinations	- 11,468
---------------------	----------

03. Current Accounts

i. No. of Pre-payment Account holders	- 154
ii. No. of Current Account operated	- 131
iii. Deposit during the period	- Rs. 8,735,233,264.00
iv. Total amount debited during the period	- Rs. 8,762,770,389.00

04. No. of FRIC issued to request - 545

05. No. of Bill of Stores - 111

06. No. of Shipment certificates issued - 628

07. Shipment Certificate fees collected - Rs. 298,775.00

08. Penalty Recovered for Customs offences - Rs. 3,800,000.00

8.3 CORPORATE CLUSTER

8.3.1 Policy, Planning and Research Directorate

8.3.2 Compliance & Facilitation Directorate

8.3.3 Information and Communication Technology Directorate

8.3.4 Central Valuation Directorate

8.3.5 Specialized Services Directorate

8.3.1 Policy, Planning & Research Directorate

Introduction

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

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

Major Functions

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

Departmental Order (DOPL) published in during the year 2023

Date	DOPL No.	Description
02.01.2023	1585	RPO 07/2023
02.01.2023	1586	Cess
02.01.2023	1384 V	PAL
02.01.2023	1316 M	Excise
02.01.2023	1375F	Luxury Tax
03.01.2023	562X	NC Committee
05.01.2023	1453AQ	Import Control
05.01.2023	1587	Surcharge
05.01.2023	1588	SCL
05.01.2023	1198X	Import Control
05.01.2023	1384W	PAL
19.01.2023	1571B	Suspension
19.01.2023	1227N	Appeal
25.01.2023	1589	SCL
14.02.2023	1375G	Luxury tax on Motor Vehicle
13.02.2023	1227O	Appeal Committee
20.02.2023	1590	Egg Imports
22.02.2023	1453AR	ICL- Operating Instructions
23.02.2023	562Y	Appointing committee members
24.02.2023	1453AS	ICL-NMRA , Cosmetics, HS 33 , HS 4407 , TS
24.02.2023	1552L	ICL- Payment Terms
24.02.2023	1591	Fiscal policy , HS 87 , HS 85
07.03.2023	1453AT	ICL-Operating Instructions 03/2023
07.03.2023	1592	SCL on Potatoes
07.03.2023	1593	SCL on HS 0713 / 1008
07.03.2023	1594	SCL on Dates (HS - 0804)
17.03.2023	1595	SCL on Eggs, egg yolks
24.03.2023	1596	ICL-Imports & Export (Regulations) NO. 06 OF 2023
28.03.2023	1597	The Procedure for Detaining Containerized Cargo
28.03.2023	1598	RPO (01/2023)
28.03.2023	1599	CESS
28.03.2023	1585A	Resolution of DOPL 1585
03.04.2023	1384W	PAL
10.04.2023	1552M	ICL- Payment Terms
10.04.2023	1198Y	ICL- Imports & Export (Regulations) NO. 08 OF 2023
20.04.2023	1599A	CESS Amendment
02.05.2023	790E	Passengers Baggage (Exemption Inward) Regulations 01 of 2023
02.04.2023	1600	Duty Waiver
08.05.2023	1601	Investigations of Gold and Currency Cases of Value Exceeding Rs 10,000,000/- Detected at BIA
17.05.2023	1603	SCL
22.05.2023	1604	SCL
01.06.2023	1316N	Excise
01.06.2023	1375H	Luxury Tax

06.06.2023	1605	Surcharge
09.06.2023	1453AU	Imports and Exports (Control) Regulations No. 09 of 2023
13.06.2023	1453AV	Operating Instructions 04/2023 (Regulations 09/2023)
09.06.2023	1606	SOP for conducting Post clearance Audit
14.06.2023	1198Z	Imports and Exports (Control) Regulations No. 10 of 2023 ICL
16.06.2023	1607	RPO
16.06.2023	1608	CESS
16.06.2023	1198AA	ICL-Operating Instructions No. 05/2023
16.06.2023	1316O	Excise
22.06.2023	1609	SCL
30.06.2023	1610	Revenue Protection Order No. 03/2023
30.06.2023	1316P	Excise
05.07.2023	1227P	Appeal Committee
07.07.2023	1198AB	ICL-Operating Instructions No. 06/2023
11.07.2023	1611	General Waiver of Customs Import Duty
14.07.2023	1612	SCL
14.07.2023	1375 I	Luxury Tax on Motor Vehicles
20.07.2023	1453AW	Imports and Exports (Control) Regulations No. 11 of 2023
21.07.2023	1453AX	Operating Instructions No. 07/2023
26.07.2023	1613	Suspension of Customs Facilities - Ruhunu Lanka Cement
21.07.2023	1614	CESS on HS 3903 3906
21.07.2023	1615	RPO
28.07.2023	1616	Suspension of Customs Facilities - Ideal Impex
02.08.2023	1617	SCL
07.08.2023	1618	Waiver on Milk Powder
11.08.2023	1316Q	Regarding Importation of Beedi Leaves
11.08.2023	749J	Technical Committee on Customs Valuation
15.08.2023	1453AY	Imports and Exports (Control) Regulations No. 12 of 2023
17.08.2023	1619	SCL on HS 0713 and 1005
21.08.2023	1620	SCL on egg
22.08.2023	1453AZ	Operating Instructions No. 08/23
23.08.2023	1227O	Appeal Committee
07.03.2023	562Z	NC Committee errata to 562Y
01.05.2023	562AA	NC Committee
28.08.2023	1621	Suspension of Customs Facilities
31.08.2023	1198AC	Imports and Exports (Control) Regulations No. 13 of 2023
24.08.2023	1227Q	Appeal Committee
25.08.2023	562AB	NC Committee
29.08.2023	1622	RPO 05/2023
29.08.2023	1623	CID - General waiver of Customs Import Duty
08.09.2023	1624	SCL on HS 07.01
12.09.2023	1625	SSCL
21.09.2023	1384X	PAL on HS 04.02
25.09.2023	1626	Court case register
27.09.2023	1627	AEO Committee
27.09.2023	562AC	NC Committee

04.10.2023	1629	Order made under section 23W(1) of the National Environmental Act, No: 47 of 1980
09.10.2023	1453BA	Import and Exports (Control) Regulations No. 14 of 2023
13.10.2023	1453BB	Operating Instructions No. 09/23
14.10.2023	1630	SCL
13.10.2023	1212B	Further Operating Instructions for nCEN to Ensure Timely Updating of the Cases
20.10.2023	1631	National Aeronautical Search and Rescue Plan Rules, No 1 of 2023
20.10.2023	1632	Section 10.2.1.1 of the Recruitment Procedure for Executive Service Category (Thesis)
	1633	Importation of Worn Cloth under the Basel Convention
01.11.2023	1634	SCL
11.06.2023	562AD	NC Committee
08.11.2023	1453BC	ICL- Operating Instructions No. 10/23
	562AE	NC Committee
	1635	SCL
29.12.2023	1636	VAT
31.12.2023	1384Y	PAL
31.12.2023	1316R	Excise

PL files opened during this year 2023

Date	PL No	Description
28.02.2023	882	Reports on Presidential Secretariat
24.08.2023	883	National Poly on Anti Money Laundering and Countering the Financing of Terrorism of Sri Lanka for 2023 - 2028
03.10.2023	884	Distribution of Rewards
19.10.2023	885	Report of the Ministerial Committee on issues related to the release of goods detained by Sri Lanka Customs

International Affairs Unit

I. Celebration of the International Customs Day 2023

International Customs Day is observed around the world annually on the 26th January, declaring a specific theme with the auspices of the World Customs Organization (WCO). The theme, which is different every year, guides the members of WCO in their activities and efforts throughout the year. In 2023 they have emphasized the significance of stakeholder engagement in customs context.

The ceremony in celebration of the International Customs Day 2023 was held by Sri Lanka Customs at the Customs Headquarters Building on 26th January 202. Hon. Ranjith Siyamalapitiya, State Minister of Finance participated as Chief Guest of this ceremony. This year, the World Customs Organization (WCO) devotes the International Customs Day the theme of **"Nurturing the Next Generation: Promoting a Culture of Knowledge-sharing and Professional Pride in Customs"**, highlighting the important role of Customs Administrations in nurturing future pillars of the society and facilitating knowledge-sharing.

II. Performance on International Agreements related to Sri Lanka Customs

Signed Not Entered in to Force			
1	Sri Lanka & Turkey	Customs Cooperation	Signed on 26.11.2021, Final Clearance Pending from Turkey
2	Sri Lanka & U.A.E	Customs Cooperation	Signed on 18.11.2017 , The last notification was sent by (Notereference – L/E/GEN/914 dated 18th October 2019) and awaiting a response from the UAE side
Forwarded to relevant Authorities for further processing			
3	Sri Lanka & Russia	Customs Cooperation	Formalities have been finalized and to be signed shortly
4	Sri Lanka & Bangladesh	Customs Cooperation	Our concurrence was sent to MoFA to be forwarded to Bangladesh side 16.04.2024
5	Sri Lanka & Jordan	Customs Cooperation	Pending -
6	Sri Lanka & Mexico	Customs Cooperation	Pending -
8	Sri Lanka & Qatar	Customs Cooperation	Pending -
7	Sri Lanka & Vietnam	Customs Cooperation	Formalities have been finalized and to be signed shortly
8	Sri Lanka & Ukraine	Customs Cooperation	Pending –
9	Sri Lanka & United Kingdom	Customs Cooperation	Pending –(Data Protection Questionnaire was forwarded to AGs Dep.)
10	BIMSTEC	Customs Cooperation	Pending -
11	BIMSTEC	Rules of Origin	Pending -
12	BIMSTEC	Trade Facilitation	Pending -
13	BIMSTEC	Coastal Shipping	Pending -
14	BIMSTEC	Transit, Transshipment and Movement of Vehicular Traffic	Pending -
In addition to the above, the following agreements are already signed and currently in force			
Signed & Currently in force			
S. No	Parties	Agreement Type	Status
1	Sri Lanka & Iran	Customs Cooperation	Signed on 27.11.2007
2	Sri Lanka & Pakistan	Customs Cooperation	Signed on 28.11.2010
3	Sri Lanka & China	MoU	Signed on 16.09.2014
4	Sri Lanka & India	Customs Cooperation	Signed on 13.03.2015
5	Sri Lanka & Australia	Customs Cooperation	Signed on 30.05.2023.
6	Sri Lanka & Maldives	Customs Cooperation	Signed on 21.02.2024
Further, the Customs Cooperation and Trade Facilitation Chapter of the following Free Trade Agreements (FTA) are reviewed by a Sub-Committee formulated under the Chairmanship of ADGC (Cooperate)			
Sri Lanka – India FTA			
Sri Lanka – China FTA			

Customs Enquiry Point

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

8.3.2 Compliance and Facilitation Directorate

Introduction

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

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

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

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

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

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

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

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

During the past period Asian Development Bank (ADB) has extended their fullest co-operation in implementation of post clearance audit systems in Sri Lanka Customs by providing expert technical assistance. Covering new areas of auditing including System Based Audits (SBA), ADB has provided trainings to Customs officers. The purpose of SBAs is to identify the level of risk of the importers. The results of SBAs could be used

as a criterion to offer extended facilities for compliant traders as an input for risk management process by the way of granting the status of Compliant Economic Operator (CEO)/Authorized Economic Operator (AEO).

Organizational Structure of the Directorate of Compliance & Facilitation

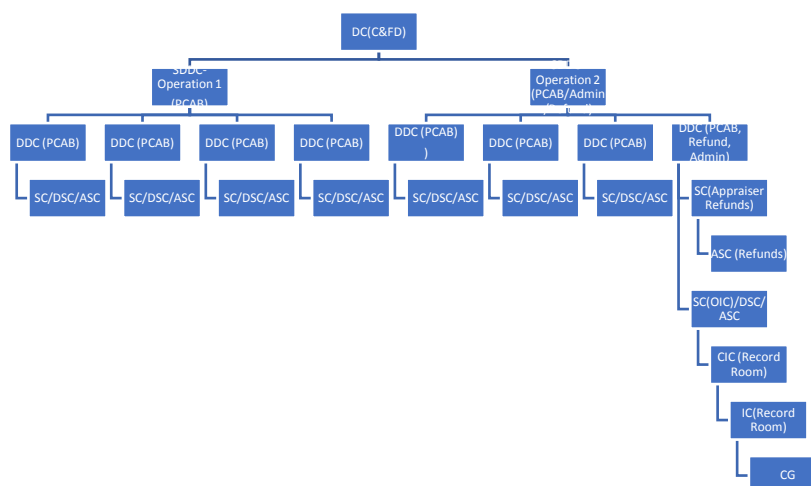


Diagram 1.1

C&FD Directorate - Customs Staff as at 31.12.2023

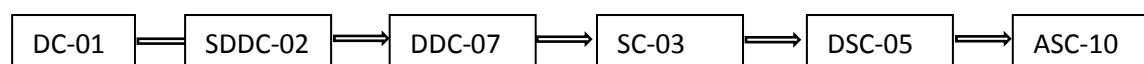


Diagram 1.2

C&F Directorate - Units and Functions

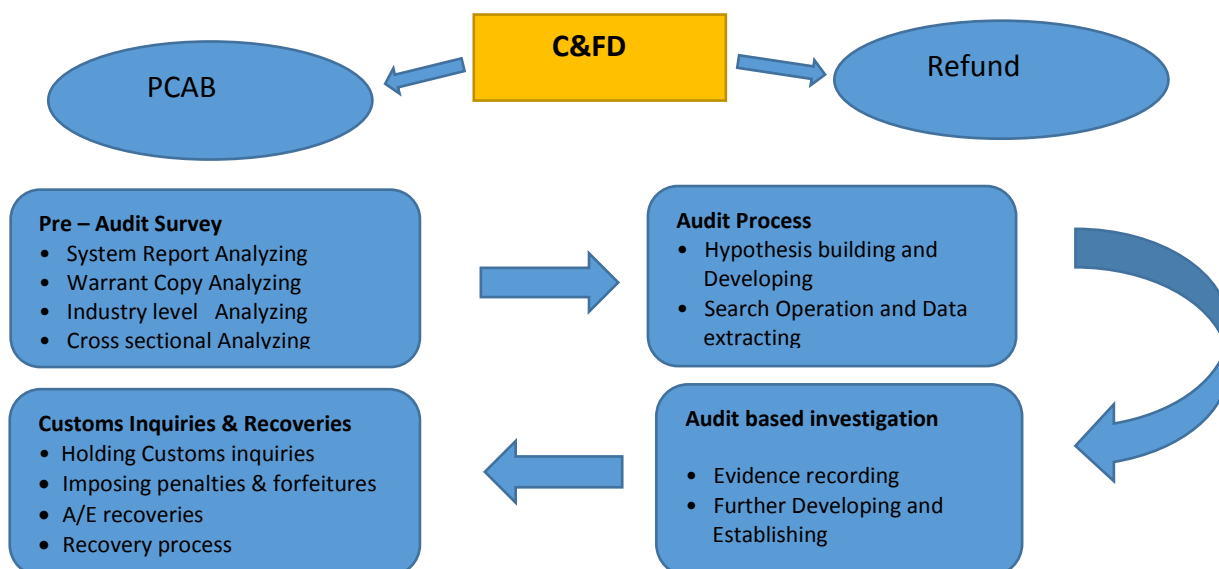


Diagram 1.3

8.3.2.1 Post Clearance Audit Branch (PCAB)

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

Source: World Customs Organization (WCO)

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

Main Objectives of PCA

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

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

Functions of PCA

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

Items to be verified in PCA

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

Duty Base Related Items	Duty Rate Related Items	Duty Amount Related Items	Others
<ul style="list-style-type: none"> - Value - Quantity - Currency - Exchange Rate 	<ul style="list-style-type: none"> - Classification - Application of General Rates - Preferential Rates 	<ul style="list-style-type: none"> - Exemptions Justifications Amount - Accuracy of duty calculation 	<ul style="list-style-type: none"> - Restrictions - Prohibitions - Import License - IPR - CITES - Royalty - Exchange Control

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

Standard Operating Procedure (SOP)

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

Training Programs on Post Clearance Audit (PCA)

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

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

Facilitation of CEO/AEO Program conducted by RMD

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

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

Performance of Post Clearance Audit Branch - 2023

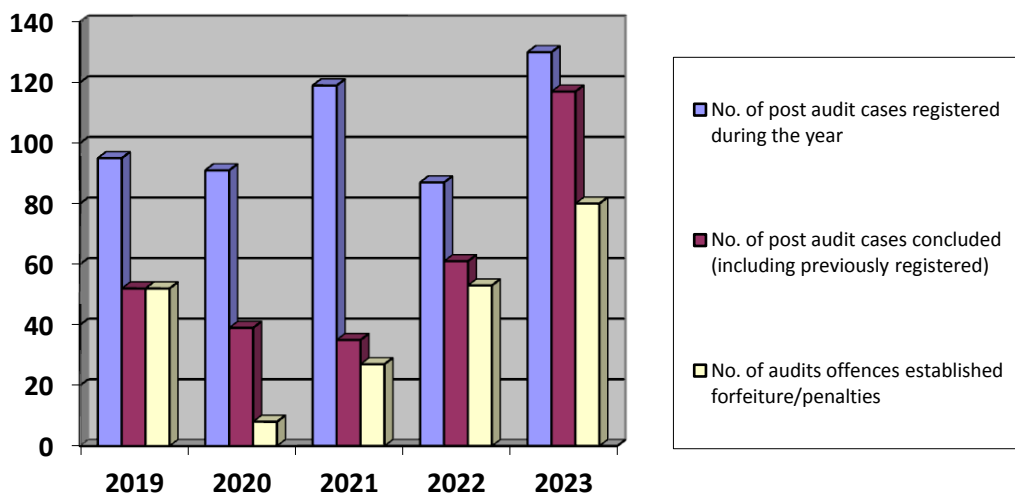
Description	
Number of post audit cases registered during the year	130
Number of post audit cases concluded (including previously registered)	117
Number of System Based Audits (SBA) conducted	05
Number of post audit cases established offences and imposed forfeiture/penalties	80
Total amount of forfeiture/ penalties imposed (Rs.)	3,265,134,947
Total amount of forfeiture/ penalties collected (Rs.)	2,587,765,702
Total amount of sales proceeds collected (Rs.)	0
Total amount collected from cigarette disposal (Rs.)	359,910,000
Total amount collected as A/E (Rs.)	32,632,397
Total amount recovered (Rs.)	2,980,308,099

Comparison of Performance 2019 to 2023

	2019	2020	2021	2022	2023
Number of post audit cases registered during the year	179	91	119	87	130
Number of post audit cases concluded (including previously registered)	52	39	35	61	117
Number of audits offences established forfeiture/ penalties	52	8	27	53	80
Total amount of forfeiture/ penalties recovered (Rs.)	458,422,599	72,295,530	811,681,719	1,146,354,720	2,587,765,702
Total value of the goods forfeited (Rs.)	Nil	Nil	25,496,969	9,468,662	Nil
Total amount collected from cigarette disposal (Rs.)					359,910,000
Total amount collected as A/E (Rs.)	4,992	Nil	16,304,877	10,107,147	32,632,397
Total Amount Recovered (Rs.)	458,427,591	72,295,530	853,483,565	1,165,930,529	2,980,308,099

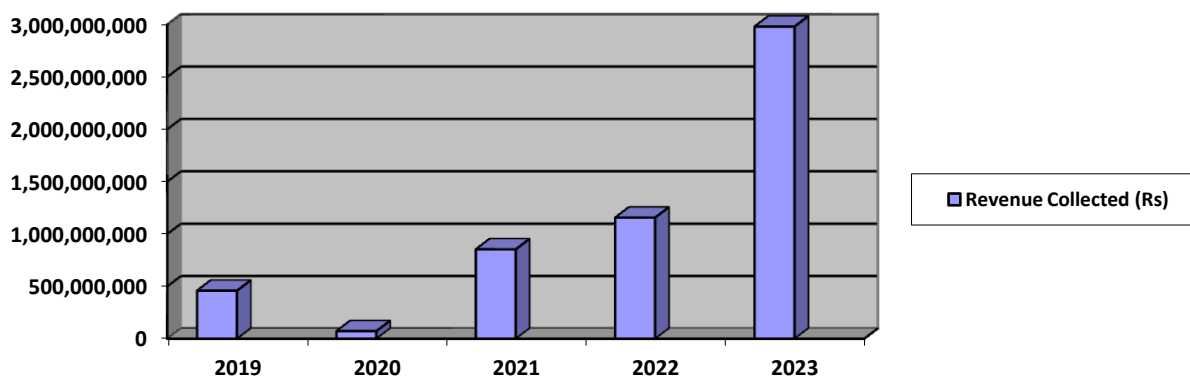
Comparison of Performance 2019 - 2023

Year	No. of post audit cases registered during the year	No. of post audit cases concluded (including previously registered)	No. of audits offences established forfeiture/penalties
2019	95	52	52
2020	91	39	8
2021	119	35	27
2022	87	61	53
2023	130	117	80



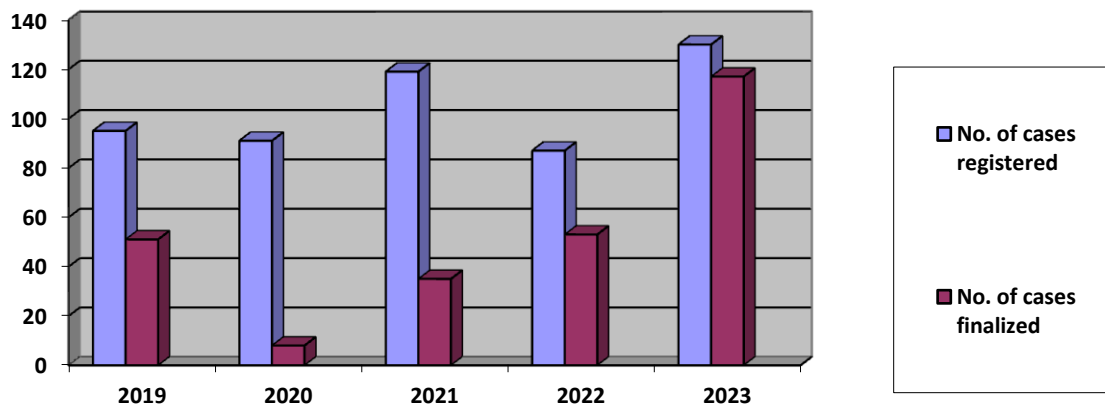
Revenue Collection

Year	Revenue Collected (Rs.)
2019	458,327,591
2020	72,295,530
2021	853,483,565
2022	1,156,461,867
2023	2,980,308,099



Number of Cases Registered and Finalized during the Year 2019, 2020, 2021, 2022 and 2023

Year	No. of cases registered	No. of cases Finalized
2019	95	51
2020	91	8
2021	119	35
2022	87	53
2023	130	117



8.3.2.2 Refund Branch

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

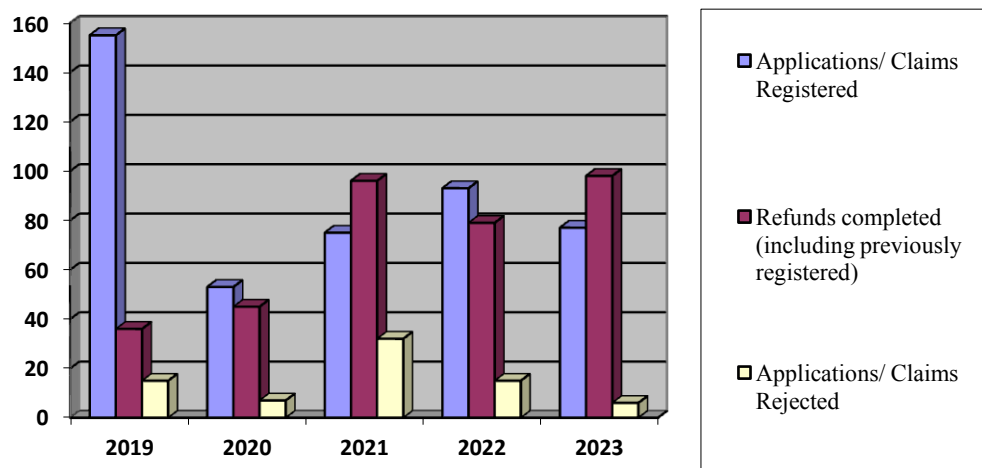
Under Section 18 of the Customs Ordinance an importer is entitled for a refund of duties and charges paid in excess for the imported or exported goods if the claim is done within the stipulated timeframe of twenty-four months from the date of payment. Under Section 22 of the Customs Ordinance an importer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

Status of the Refund Claims – 2023

	2023
No. of Application/Claims Registered	77
No. of Refunds Completed (including previously registered)	98
No. of Applications/Claims Rejected	6

Status of Refund Claims- Previous years (2019 to 2023)

Year	2019	2020	2021	2022	2023
No. of Applications/Claims Registered	155	53	75	93	77
No. of Refunds Completed (including previously registered)	36	45	96	79	98
No. of Applications/Claims Rejected	15	7	32	15	6



Conclusion

Year 2023 was a challenging year for Customs in achieving the revenue targets set by the Ministry of Finance. It can be observed that various control measures on importation of goods as well as payment terms have been introduced through Imports and Exports Control Department in order to support the State policy decisions taken time to time to safeguard the economy of Sri Lanka.

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

In the year 2023 the officers of PCAB have registered 130 post audit cases and they were able to finalize 117 cases. Number of post audit cases of which the Customs offences were established is 80. The total collected as additional recoveries is Rs. 32,632,397/-. The total recovered from cigarette disposal is Rs.359,910,000/-. The total amount recovered as penalties/ forfeitures is Rs. 2,587,765,702 /-.

When analyze data related to the performance it can be observed that compared to previous 4 years the highest amount of recovery has been done in the year 2023. Compared to the number of cases registered the percentage of cases finalized is 90%. It is also very much important to note that 61.5% of the cases finalized are ended up with establishing offences and imposing penalties and forfeitures. This gives an indication that still the compliance level of the traders are not up to the satisfactory level and it is still limited to 38.5%.

The refund branch attached to this directorate has received 77 applications for refunds and the branch has been able to finalize 98 refund claims indicating a success rate of 127.3%.

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

8.3.3 Information & Communication Technology Directorate

Introduction

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

Major Functions

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

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

2.SYSTEM MAINTENANCE	
Task	Number of updates
Taxations rule updating & Tariff updates	250
Fixing system bugs	450
Control table updates	300
Database performance tuning	257

3. STATISTICS & REPORTING				
Type	Requested	Completed	Pending	Payment collected (Rs)
No of Reports - from outside Customs	3612	3612	0	1,624,550
No of Reports - from inside Customs	1215	1215	0	

4. AUDITNG			
Item	Initiated	Finalised	Pending
Number of cases	101	80	21
	Detained	Released	
Number of Containers	84	80	4
	Mitigated Forfeiture	Penalty	AE
Recovery Amounts (Rs)	403,401,895	28,501,902	45,313,696

5. HELP DESK		
Types of problems reported	Received & Finalized	Pending
Handling WH, CDN, Blend Sheet, Remittance & CusDec issues	1527	None
e-payment issues	948	None
Troubleshoot THINETH system issues	352	None
Customer Support through mobile hotline	200-250 calls daily	None
Customs application maintainance	175	None
e-Manifest registration and troubleshooting	872	None

6. NETWORK ADMINISTRATION		
Task	Received & Finalized	Pending
Monitor security alerts and logs from various security systems such as Firewalls, WAF, EDR, QMS, NAC, NMS	10950	None
Perform routine security checks and audits on systems, networks, and applications	365	None
Review, analyze and respond to security incidents	182	None
Firewalls, WAF, EDR, QMS, NAC, NMS Administration Tasks	640	None
Participate in meetings/discussions/forums related to network & security	34	None
APN/Router Issuance and Configuration on remote locations	150	None
Designing and planning the organization's network infrastructure	52	None
Network Maintenance Tasks	926	None
Troubleshooting and Fixing Core Network Issues	724	None
Coordinating with other agencies to establish/maintain connectivity	79	None

7. SYSTEM ADMINISTRATION		
Task	Received & Finalized	Pending
Zimbra Email Server Administration & Monitoring Tasks	~500(with daily monitoring)	None
Zimbra User Registration and Configuration Tasks	~150(Based on requests)	None
IBM AIX Server Monitoring and Administration Tasks	~350(with daily monitoring)	None
Oracle Vmware Administration Tasks	~350(with daily monitoring)	None
Provisioned Server Monitoring and Configuration	~510(with daily monitoring)	None
Required Software Installation and Servers	~100	None
Routine Server Administration Tasks (Cert renewal, Storage Expansion etc.)	~150	None
Active Directory User Registration and Configurations	~350	None
Oracle EXAData Administration Tasks	~250	None
EXSI Dell Node VM configuration change	~52	None
VM memory configuration changes	~88	None
New Vm server provisioning and configuration	~34	None
8. WEB SITE		
Task	Received & Finalized	Pending
Updating Tariff changes on the website	12	None
Publishing Exchange Rates on the Web	52	None
Publishing the Tender Sale on the Web	26	None
Updating HRD Homepage	1	None
Updating the BCNP Webpage	0	None
Publishing RMU Notices on the Homepage Banner	0	None
Updating the BOI Coordination Homepage	0	None
Publishing Duty Revision Gazettes	2	None
Publishing Notices Regarding Online Registration for Importers	0	None
Updating International Organisation List in BCNP Webpage	0	None
Updating Customs Contact Details of Internal Departments in Home page	7	None
Updating Banner Documents in the Homepage	8	None
Updating Asycuda Alternative Link on the Web	1	None
Publishing the Approved Covid-19 New Clearance Procedure of the long room	0	None

8.3.4 Central Valuation Directorate

1. Introduction

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

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

- i. Central Valuation Directorate at RCT
- ii. Fast Track Valuation Office at Long Room
- iii. Regional Valuation Office at Air Cargo - Katunayake.

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

Operational functions are performed by 8 Superintendents of Customs supported by 7 Appraisers (Deputy Superintendents of Customs) and 6 Assistant Superintendents of Customs perform investigations, research, registrations, post-entry modification, payment verification and guarantee management functions.

2. Main functions of the Directorate:

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

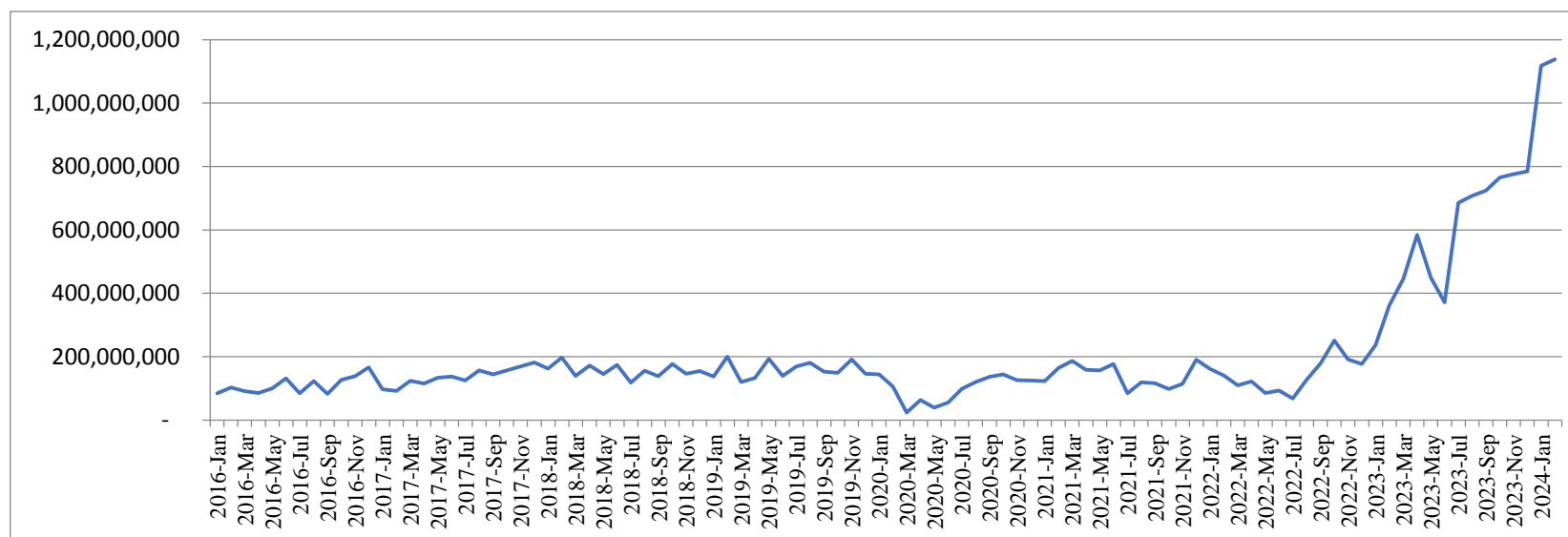
3. Performance - 2023

3.1 Number of CusDecs processed by CVD

Month	No. of CusDecs referred to Valuation	No. of A/E Processed	Uplifted %
January	957	475	50%
February	1,224	688	56%
March	1,457	598	41%
April	1,346	636	47%
May	1,464	563	38%
June	1,292	583	45%
July	2,018	916	45%
August	1,953	981	50%
September	1,922	1,053	55%
October	2,425	1,230	51%
November	2,445	1,269	52%
December	2,621	1,352	52%
Total	21,124	10,344	

3.2 Performance comparison with previous years (Rs.)

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



Graph 1: A/E recovery comparison (Rs.)

3.3 Valuation (Air Cargo)

Month	Collection (Rs.)
January	1,216,306
February	392,578
March	1,589,422
April	5,009,738
May	5,469,159
June	4,219,258
July	6,850,181
August	6,459,073
September	7,881,756
October	9,678,223
November	10,695,944
December	11,882,601

3.4 Performance of VRIU

Year	No of cases	Penalty/ Forfeiture Imposed (Rs.)
2021	5	14,325,000
2022	49	128,426,044
2023	53	231,196,843

4. New developments in the year 2023

4.1 Automation of A/E updating system

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

- Improved accuracy
- Improved efficiency (4-5x)
- Reduced manual inputs/ processes
- Multiple error detection/ data verification features built-in
- EVDF data updated accurately for valuation database uses

4.2 Automated Appointing System

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

- Unbiased tasks distribution
- Improved transparency (*CusDecs appointed to each officer are viewable by relevant officers in all duty points in real-time*)
- Automated load balancing for balanced task distribution
- Web based, no prior software requirements
- Google technology's reliability for network management and data storage
- No server related costs
- Ability to generate daily reports

8.3.5 Specialized Services Directorate

Introduction

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

Major Functions

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

8.3.5.1 Commodity Classification Unit

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

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

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

Description	Year			
	Past Progress	Progress as at 31/12/2023		
Application year	2022	2022*	2023	Overall progress
Advanced Classification Rulings (AR)				
Number of Applications Received	296	70	456	526
Number of Rulings Issued	226	49	315	364
Pending Applications	70	21	141	162
Rate of Completion	76.35%	70.00%	69.08%	69.20%
Internal Classification Advices (IA)				
Number of Applications Received	150	25	153	178
Number of Rulings Issued	125	9	105	114
Pending Applications	25	16	48	64
Rate of Completion	83.33%	36.00%	68.63%	64.04%
* Files received in 2022 and completed in 2023				
External Classification Advices (EXT)				
Number of Applications Received	N/A		17	17
Number of Rulings Issued	N/A		16	16
Pending Applications	N/A		1	1
Rate of Completion	N/A		94.12%	94.12%

8.3.5.2 Customs Laboratory Unit

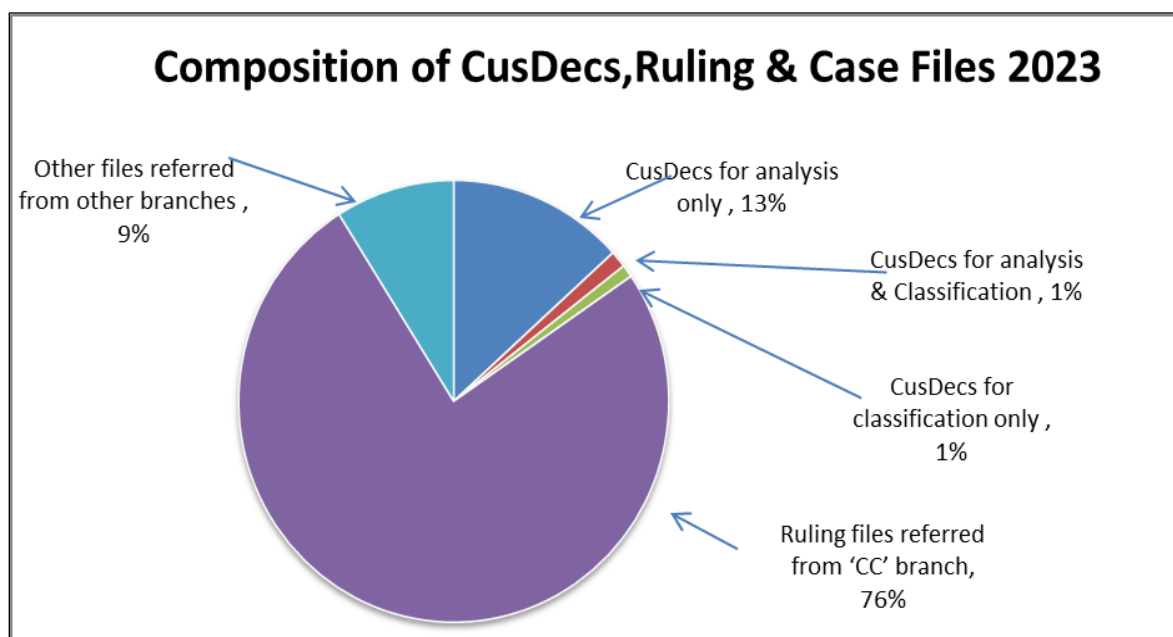
Customs Laboratory is established to assist the Customs Department and the stakeholders, in identifying chemicals and allied products that are imported or exported. When there is a doubt on identification of chemicals and allied products being imported or exported, their samples are referred to this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

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

Performance

Amount Recovered as Analysis Fee: Rs.18,000/-

		Received	Finalized	Completion Rate
Total Number of CusDecs	CusDecs for analysis only	43	42	98%
	CusDecs for classification only	4	3	75%
	CusDecs for analysis & Classification	3	3	100%
Total Number of Ruling & Other Files	Ruling files referred from 'CC' branch	245	245	100%
	Other files referred from other branches	29	29	100%
	Totals	324	322	99%



8.3.5.3 TIN/VAT & CHA Registration Unit

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

TIN/VAT	Permit Registration	494
	Import Registration (Personal)	166
	Import Registration (Vehicles)	268
	Private Limited Registration	1556
	Proprietorship Registration	493
	Partnership Registration	129
	Other documentations (VAT Update, Carnet, CDU, Government, etc.)	87
CHA	New registrations of Customs House Agents and Agencies	119
	New registrations of Wharf Assistants	157
	Renewals of Customs House Agents and Agencies	2059
	Renewals of Wharf Assistants	4738
	Cancellations of Customs House Agents and Agencies	34
	Cancellations of Wharf Assistants	493
	Issuing Temporary passes	621

8.3.5.4 Gem Unit

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

EXPORTS

	Total (Rs.)
Gems	58,132,803,665
Diamond jewellery	504,349,885
Other Jewellery	3,782,849,917
Diamonds	78,752,937,992
Geuda/Minerals	18,206,076
Exhibition/testing Gem	60,841,779,911
Exhibition Jewellery	963,010,703
Total	224,582,459,701

IMPORTS

	Total (Rs.)
Rough Diamonds	29,382,057,042
Cut & Polished Diamonds	45,947,319,311
Gems	3,825,573,675
Silver	237,352,784
Gold	1,284,350,120
Gold Jewellery	346,771,280
Silver Jewellery	33,968,824
Findings	212,807,906
Other (consumables)	114,869,990
Total	98,667,262,930
	Total (Rs.)
Re-imports	94,664,522,282

DUTY & OTHER LEVIES

	Total (Rs.)
CID	2,637,806
EIC	30,264,578
VAT	71,935,878
PAL	18,516,345
SSL	48,418,339
Over Time Charges	1,205,300
O E	8,555,600
Others	120,750
Penalty	203,750
Total	117,895,004

Number of Declarations:

	Total
Export	9149
Import	2224
Re-Import	1313

8.4 HUMAN RESOURCES CLUSTER

8.4.1 Human Resources Management Directorate

8.4.2 Human Resources Development Directorate

8.4.3 Employment Services Directorate

8.4.4 Logistics Directorate

8.4.1 Human Resources Management Directorate

Introduction

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

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

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

Major functions:

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

Performance against the proposed Action plan for the year 2023

	Key Activities	Actions Taken
1.	Completion of the promotion of 4 officers to the post of Additional Director General (ADGC)	The Public Service Commission has granted approval for appointing officers to 04 posts of the Additional Director General of Customs.
2.	Completion of the promotion process of officers to the post of Chief Inspector of Customs (CIC)	The officers in the post of Inspector of Customs are promoted to the post of Chief Inspector of Customs. Due to the vacancies, exist in the post of Chief Inspector of Customs promotion has not been made to the post of Chief Inspector of Customs until recruitments are made to the post of Inspector of Customs.
3.	Completion of the recruitment of 144 officers to the post of Assistant Superintendent of Customs – Class-II as per new SOR	The Gazette Notification for recruitment to 110 posts of Assistant Superintendent of Customs Grade II on open basis has been published on 22.09.2023.
4.	Completion of the recruitment of officers to the post of Inspector of Customs (IC)	The Gazette Notification for recruitment to 45 posts of inspector of Customs Grade II on open basis has been published on 22.09.2023.
5.	Completion of the process of retirement of the eligible officers	In the year 2023, letters relevant to 111 officers have been forwarded to the Pensions Department and 40

		out of this was the officers retired in the year 2022.
6.	Completion of the process of internal transfers of the officers	The internal transfer procedure was carried out twice, during the year 2023.
7.	Completion of the process of Annual increment based on performance appraisal	During the year 2023, salary increments were granted to 1483 officers of the Department of Customs.
8.	Completion of granting incentives to the staff based on the performance	In the year 2023, incentives has been granted to all the officers who fulfilled the required qualifications and the incentives to be paid in the previous year have also been paid in this year.
9.	Completion of routine functions of the Human Resources Management Directorate	In the year 2023, 9100 letters were sent through daily post. 67 vehicle passes were issued. An amount of about 28 Mn has been paid to 486 officers. 110 officers have obtained foreign duty leave and 48 officers have obtained private foreign leave for a long period while 172 officers have obtained private foreign leave for a short period. Further, this directorate has engaged in its routing works during this period.
10.	Improvement of service delivery standards of the Human Resources Management Directorate	Introduction of an Office Management System

8.4.2 Human Resource Development Directorate

1. Vision

To be the excellent training division for the Customs Department

2. Mission

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

3. Introduction

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

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

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

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

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

4. Major Function

- HRD conducts and coordinates training programs, both locally and internationally mainly for the employees of the department.
- Coordination of programmes offered by foreign agencies.
Based on the opportunities/ invitations that the Sri Lanka customs receives from international organizations such as WCO,WTO,UNODC etc, HRD holds the sole responsibility of coordinating such programs with the approval of the Human Resources Committee.

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

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

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

- **Conducting Local Programs**

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

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

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

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

5. The Carder of HRD

In the view of achieving departmental training goals, the following carder (Table 01) has already been approved by the management authorities. However, currently this directorate is running on shortage of carder as described in following table (Table 01), yet performs all the duties in a timely manner with great effort, to meet the Departmental capacity building needs.

Approved Carder Vs Current Carder

Grade	Approved Carder	Available at present
DC	01	01
SDDC	02	02
DDC	03	01
DSC	08	00
ASC	08	05
IC	-	02
MSO	03	03
Total	25	13

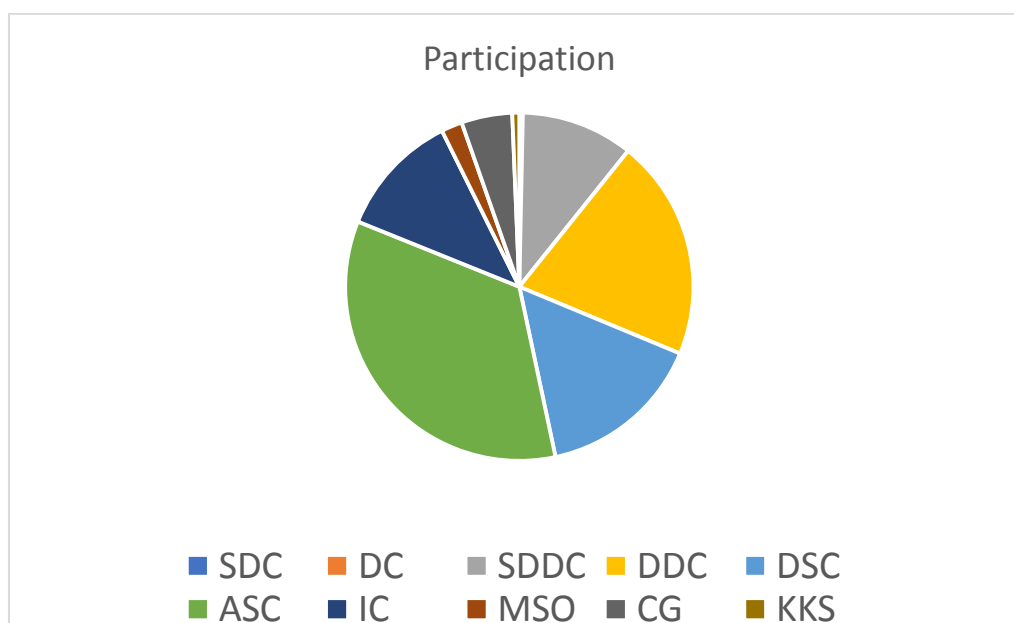
6. Achievements of the Directorate in the year 2023:

6.1 Local Training Program -For Customs Staff

In accordance with the Action Plan 2023 and, other programs which were directed by DGC/ HR committee, HRD has successfully conducted a total of 44 Local Training Programs (both in-house & External), for Customs staff members during the year of 2023, and the following table (Table 02)illustrated the number of officials (Grade-Wise) participated in such trainings.

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

Grade	Participation(In house &External)
SDC	02
DC	02
SDDC	128
DDC	252
DSC	189
ASC	423
IC	142
MSO	24
CG	58
KKS	08



According to the requests made by outside stakeholders, and with the approval of the HR committee, the HRD has coordinated and conducted many training programs during the year 2023, for various organizations such as Military, Police, Government & Private organizations, Universities etc.

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

Training programmes for outside stake-holders

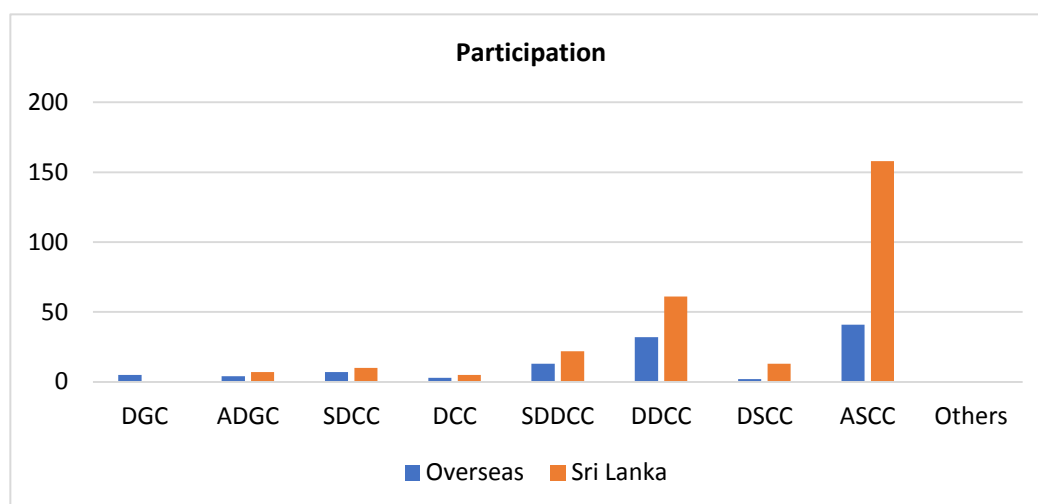
- Training Courses - 32
- Field Visits - 9
- No of participant for field visits - 459

6.2 Foreign Training Programs

The HRD has successfully coordinated a total of 165 foreign training programs which were held overseas, Sri Lanka and in virtual mode during the year 2023.

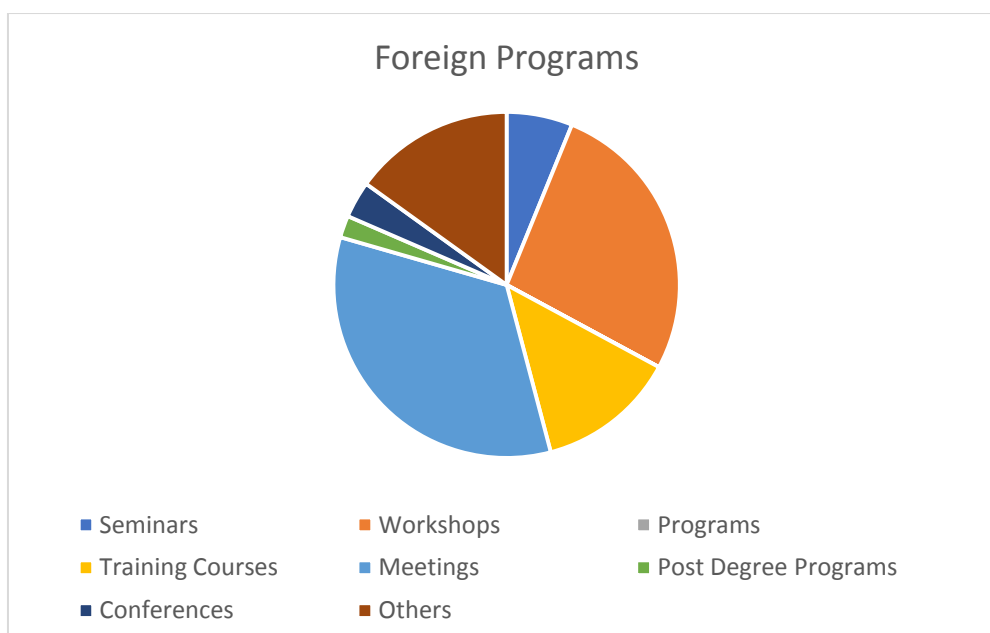
Participation for Foreign Seminars/ Conference/ Training Programs (Grade wise) during this year

Grade	Participation	
	Overseas	Sri Lanka
DGC	05	00
ADGC	04	7
SDCC	07	10
DCC	3	5
SDDCC	13	22
DDCC	32	61
DSCC	02	13
ASCC	41	158
Others	00	00



Types of Foreign Training Programs held during this year

Foreign Programmes-	Total: 163
Programmes – Foreign	
• Seminars	09
• Workshops	39
• Programmes	00
• Training Course	19
• Meetings	49
• Post Degree Programmes	03
• Conference	05
• Others	22



Customs House Agent Training & Examination

The certificated course for Customs House Agents/ Wharf Assistants, is one of important programs conducted by HRD for external stakeholders. This program consists a comprehensive training course conducted during weekends over a period nine days covering all necessary subject areas required for CHAS followed by a qualifying examination. The program covers the subjects of Clearing process, Import/ Exports procedures, Customs ordinance & related laws, Classification of Goods, Valuation techniques, SLPA procedures, ASYCUDA system, Environmental and social protection conventions Etc. The lectures are conducted by experienced customs officials and for some course modules. Resource persons are invited from outside organizations.

This program has a high demand among onside committee since it qualifies for licensed CHA status. In order to obtain a CHA license, It is a mandatory requirement to follow this program and pass the written examination conducted at the end of the course.

This is a recognized professional qualification to become a Customs Import/Export handling agent and to establishing a clearing and forwarding firm. Also, this qualification is recognized worldwide in the field of Customs clearance matters.

The table below illustrates the details of Group 01 -CHA/WA examination held in year 2023

Summary of CHA/WA Certificate Course Examination Group 02 - 2022

Examination	Participants	Qualified Participants	Percentage
CHA/WA certificate course examination	395	356	90.12%

07. Customs Library

The Customs Library is established under the Human Resource Development Directorate which was established on 26.01.2005 to provide service to Customs employees for their references and to archive important documents such as DOPL's Gazette notifications etc.

The library facilities are available for all the staff of the department and the members are allowed to borrow books for reference. Addition to the books, various magazines newspapers and periodicals are also available, library Collects and secure the department Orders, reports made by the Department and relevant reports and periodicals of other government organization.

08. Other services provided by HRD

Facilitation to follow Master's degree programs

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

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

In year 2023 thirty five of officers at ASC/DDC/SDDC level have been enrolled for Masters Program.

Thesis Presentation

Customs officials who joined the service before year 2006, are given the opportunity to submit a thesis instead of a Master's degree qualification for obtaining their promotions according the SOR establish in HRD organises such thesis presentation sessions, and they are evaluated by the thesis evaluation committee which comprised of high-ranking customs officials.

In year 2023 two of such thesis presentation conducted and submitted for their presentations processing.

09. Challenges faced by HDR at the Present& Suggestions

Currently HRD is running in shortage of staff which is significantly less than the approved carder (Reference: Table 01). Therefore, It has become a major challenge to meet departmental goals in a timely manner.

Since HRD holds the utmost responsibility of capacity development of the entire Customs department, we are desperately in-need of an adequate staff to cater the growing training needs of the department. Therefore, the customs Administration must take necessary steps to fulfil the much-needed staff requirements in line with the approved carder.

Other facilities such as internet, Zoom, lecture rooms facilities, certificate printing facilities needs to be improved in order to enhance the services of the Human Resource Development Directorate.

10. Next Step

Conducting **training need survey** to identify training requirements of directorate in order to adjust the training **schedule 2024**.

Reorganize resource pool and conduct teaching methodologies programs for Resource pool.

Prepare **training modules** for local programs.

Award certificate to each participant who successfully complete the course.

11. Major Achievements

Organized " HS 2022 Edition program with the support of USAID for 252 Customs Officers.

Completed CHA Certificate awarding for 356 applicants and registered 300 more for next year programme.

Preparing a comprehensive training database (Local & Foreign) for five years period (2019 to 2023)

8.4.3 Employee Services Directorate

Objectives

To provide an enabling environment for the employees to contribute creatively and participate in the process of achieving the goals of the Department.

Major Functions

I. Disciplinary Management :

Conduct preliminary investigation and Disciplinary inquiries if charges available against the officers concerned and implement of Code of Ethics incorporating the disciplinary procedure of the Customs. Monitor that employees follow the Code of Ethics and make the implementation of Code of Ethics effectively by using disciplinary procedure as far as possible against those who breach the Code of Ethics.

II. Answering Government Audit Queries:

Coordinate with all the directorates and reply for the queries raised by the Auditor General

III. Coordinate Audit and Management Committee Meetings (AMC):

Coordinate Audit and Management Committee Meetings (AMC) conducted by Ministry of Finance.

IV. Preparing Reports to be submitted to the Committee on Public Accounts (COPA)

Coordinate with all the directorates and Prepare answers to the COPA Reports and submit to the Ministry of Finance

V. Answering Parliamentary Questions

Obtain observations/answers to the Parliamentary Questions from all the directorates and submit to the Ministry of Finance

VI. Coordinate with legislative institutions (CID, Bribery Commission, Parliament Sub Committees)

VII. Welfare management:

Identify welfare amenities currently being provided and their current standards to take steps to render a quality welfare service.

Performance of the Directorate for the year 2023

- Disciplinary Management**

Preliminary Investigations

No. of Preliminary Investigations held in 2023	No. of Preliminary Investigations completed	No. of Preliminary Investigations pending
20	04	16

Formal Disciplinary Inquiries

No. of Formal Disciplinary Inquiries held	No. of Formal Disciplinary Inquires completed	No. of Disciplinary Inquiries remaining
28	07	21

- **Answering audit queries**

Number of Audit Queries received	Number of Audit Queries answered	Number of Audit Queries pending
28	27	01

- **Answering Parliament Questions and Series**

Number of Questions received	Number of Questions answered	Number of Question spending
08	08	-

- **COPA Meeting**

Three COPA sub-committee meetings were held in 2023 and actions are being taken on the matters that arose from the minute of the sub-committee meeting.

- **Disciplinary Clearance**

From top level to bottom level of the department ESD has sent nearly 5,300 disciplinary clearances to HRM for the establishment duties.

- **Audit and Management Committee Meetings**

Three AMC matters answered in 2023 conducted by Ministry of Finance.

- **Welfare**

With respect to the service provided by the canteen, eight meetings were held by the committee and management of the canteen was instructed to follow the instructions given by the committee to ensure of providing quality service.

- **Strengthen the Employee Service Directorate**

Trainings

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

Speed up the process of preliminary investigation

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

Strengthen the Staff

A proposal has been submitted to the senior management of Sri Lanka Customs in order to expand the carder number of the directorate facilitating efficient and effective service delivery

8.4.4 Logistics Directorate

Introduction

The objectives of the Logistics Directorate are to supply all the requisites including the maintenance and services, productivity and transparently to every directorate of the department.

Major Functions

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

Performance during the year 2023 is mentioned in Section 3.8 and Chapter 7

8.5 REGIONAL CLUSTER

8.5.1 Passenger Services (Katunayake) Directorate

8.5.2 Revenue & Services (Katunayake) Directorate

8.5.3 Revenue & Services (Provincial) Directorate

8.5.1 Passenger Services (Katunayake) Directorate

1. Introduction

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

2. Main Objectives

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

3. Functions

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

4. Revenue Collection - 2023

Duty and other levies (Rs.):

CID	73,065,468
VAT	257,963,398
PAL	57,255,551
Import CESS	197,330,676
Surcharge	4,103,493
SSL	57,560,923
Penalty	338,510,841
Case Penalty	327,529,105
Other	65,840
Total	1,313,385,295

Other Charges (Rs.):

SR Charges	1,588,988
OT Charges	9,215,200
DFS Customs Charges	535,200
Computer Fee	5,709,750
Photocopy	30,580
Total	17,079,718

Total Revenue Collection (Rs.) : **1,330,465,013.00**

Detections

No. of Cases detected	:147
Total value of the goods forfeited (Rs.)	: 1,727,919,909
Value of Foreign Currency forfeited	: Euro 18,900
	KD 1,420
	SAR 83,500
Value of Gemstones forfeited (Rs.)	: 5,171,522
Value of Gold forfeited (Rs.)	: 1,474,720,687
Value of other goods forfeited (Rs.)	: 20,243,000

Amount of penalty recovered for Customs cases (Rs.): **327,529,105**

Quantity of Narcotics detected (Kg): **: 23.08**

Quantity of other Restricted/Prohibited items detected

Category	Gold (Raw /jewelry)	Gold gel/paste	Cardamom	Cosmetics	Insecticides/ Pesticides	Fertilizer
Weight (kg)	62.25	65.65	721.3	2,614.9	886.9	151.8

Category	Mobile Phones	E- Cigarettes	Cigarette sticks
No. of units	5,330	615	1,412,359

Services provided to the passengers in 2023

No. of flights arrived	21,403
No. of passengers arrived	3,212,627
No. of flights departed	22,391
No. of passengers departed	3,772,608
No. of passengers cleared through the red channel after payment of duty & other levies	22,781
No. of passengers who claimed Duty free allowance	42,794
No. of Mishandled baggage cleared	20,259
No. of VIP movements at Arrival	1,793
No. of VIP movements at Departure	1,735

Performance on against the Action Plan 2023**Key Activities under Trade (Passenger) Facilitation Objectives**

Key Activity	Progress
Installation of Passenger Baggage Scanner and Body Scanners in the Departure and Arrival Terminals of BIA as a passenger facilitation tool.	Coordinated with the Logistics Directorate and appointed a technical committee. However, due to allegations against one member of the committee, the decision of the technical committee was delayed
Implementation of awareness programme for passengers by distribution of announcements/updating Customs website on most related Customs matter and offences	Letter with suggestions and requirements has been sent to DC(ICT)/SDDC(ICT) on 05.01.2024
Facilitation for implementation of Duty-Free Verification System and Coordinate with ICT and Industries & Services Directorate	This activity has not been implemented as it was a separate project which is to initiated by ICT directorate
Improvement the Quality of Passenger Services via staff training and Coordinate with Human Resources Development Directorate	Officers attached to the BIA have participated different training sessions conducted by HRD. Special training for ACOO requested on 24.07.2023 from HRD and conducted during month of December

Key Activities under Administration Control Objectives

Ker Activity	Progress
Enhancing facilities provided to Customs officers for enforcement of the law	Acquired 10 N0s. of Hand-held Metal Detectors

Key Activities No. 02: General Customs control

Key Activity	Progress
General Customs control Forming "Rover Team" at BIA consisting of at least 4 officers of permanent staff in civil clothes. 24x7 for surveillance coordination with CCTV duty officers at Customs BIA (inward) and (outward)	Activity couldn't be implemented due to a lack of human resources.
Construction of the extension/Renovation of rest room building (Fixing a fence around the building, Installation of new elevators, Replacement of curtains.) and Extension of car parking area at BIA.	To be implemented

8.5.2 Revenue & Services (Katunayake) Directorate

Introduction

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

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

Major Functions

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

Performance during the year 2023 (Rs.)

S/No	Description	CODE	Air Cargo	DHL	Colombo Cargo	Total
1	Customs Imports duty	CID	2,466,835,877.00	432,174,831.00	266,702,849.00	3,165,713,557.00
2	Value Added Tax	VAT	7,741,444,016.00	1,279,236,440.00	689,873,395.00	9,710,553,851.00
3	Ports & Air port development Levy	PAL	7,413,528,593.00	695,589,119.00	393,434,586.00	8,502,552,298.00
4	Social Responsibility Levy	SRL	2.00	800.00	-	802.00
5	Special commodity Levy	SCL	281,604,928.00	351,802.00	56,109.00	282,012,839.00
6	Social Security Contribution Levy	SSL	765,367,213.00	264,424,813.00	182,298,732.00	1,212,090,758.00
7	Consolidated Levy	CON	8,090,701.00	-	-	8,090,701.00
8	Customs Imports Surcharge	SUR	372,983,394.00	11,246,751.00	1.00	384,230,146.00
9	Excise Duty	XID	1,642,793.00	363,328.00	10,144.00	2,016,265.00
10	Economic Service Charge	ESC	-	85,625,728.00	-	85,625,728.00
11	Nation Building Tax	NBT	2,776,559,816.00	-	-	2,776,559,816.00
12	Import Cess (EDB)	EIC	1,088,230,424.00	193,689,725.00	91,632,563.00	1,373,552,712.00
13	Computer fees	COM	8,686,000.00	6,952,623.00	3,562,003.00	19,200,626.00
14	Examination fees	EXM	10,405,599.00	8,090,389.00	4,051,200.00	22,547,188.00
15	Over Payment	OVP	180,057.00	556.00	-	180,613.00
16	Overtime Charges	OTC	43,892,040.00	7,318,800.00	940,802.00	52,151,642.00
17	Seal Chargers	SEL	544,950.00	-	-	544,950.00
18	Penalty	PTY	66,554,598.00	21,092,284.00	8,996,020.00	96,642,902.00
19	Verification fees	VCS	-	9,253,760.00	990,406.36	10,244,166.36
20	Miscellaneous	MISC	14,274,615.00	-	-	14,274,615.00
21	Special Deposit	SPD	-	-	-	-
22	Vehicle Entitlement Levy	VEL	416,579,587.00	-	-	416,579,587.00
23	Pre Payment	P/P	2,434,523,349.00	-	-	2,434,523,349.00
24	Other(Amendment Charges)	AMD	-	136,258.00	-	136,258.00
25	Other(e-over payments)	EOP	-	-	37.00	37.00
26		RIC	4,000.00	-	-	4,000.00
Total (Rs.)			25,911,932,552.00	3,015,548,007.00	1,642,548,847.36	30,570,029,406.36

S/No	DESCRIPTION	AIR CARGO	DHL	COLOMBO CARGO	TOTAL
27	No of CusDecs Received	0	10696	13504	24200
28	No of CusDecs passed at Bonding , Infac & TIEP	2440	0	427	2867
29	No of CusDecs Passed at BOI	42476	20595	9251	72322
30	No of CusDecs Entreport registered	43	0	0	43
31	No Of S.R. Applications (DRA)	1	0	0	1
32	No of CusDecs Passed under Provisional	7	0	0	7
33	No. CusDecs Passed under exemptions /19 A	1173	0	0	1173
34	No of Applications Passed under Transshipments	6095	0	441	6536
35	No of Dip/DPL Cargo Consignments	411	0	0	411
36	No of CusDecs pass Under Corporate/G	0	0	0	0
37	No of CusDecs Passed under Carnet	43	0	0	43
38	No of CusDecs Passed under B.G(ACT/DHL/CC)	118	6781	0	6899
39	No of CusDecs Passed under ISAFTA/SAFTA	108	0	0	108
40	No of CusDecs Passed under P.G(ACT/DHL/CC)	19	2436	0	2455
41	Fric Register	47	0	0	47
42	Gem Register	537	0	0	537
43					0
	TOTAL	53518	40508	23623	117649
44	No of Pkgs delivered	-	-	-	0
45	Other	-	-	-	0

8.5.3 Revenue & Services (Provincial) Directorate

1. Jaffna – Sub Preventive Office

1. Detections			
1.1	New Cases		
1.1.1	Cases initiated/ detected by the staff during the year		1
1.1.2	Cases produced by other agencies during the year		3
1.1.3	Total No. of New Cases Registered (1.1.1 + 1.1.2)		4
1.1.4	Status of the New cases at the end of the year		
	1.1.4.1	Investigation Stage	1
	1.1.4.2	Inquiry Stage	0
	1.1.4.3	Appeals are pending for mitigation	1
	1.1.4.4	Pending payments	1
	1.1.4.5	Goods to be disposed	0
	1.1.4.6	Court cases pending	1
	1.1.4.7	Post inquiry actions pending	0
	1.1.4.8	Audit query pending	0
	Total No. of Cases pending finalization		
			4

1.2	Previous Cases		
1.2.1	Cases pending finalization by the beginning of the year		2
1.2.2	Cases finalized during the year		
	1.2.2.1	Cases finalized with no customs offences	0
	1.2.2.2	Cases finalized successfully	
		1.2.2.2.1	Cases finalized with penalties/ forfeitures/ AE
		1.2.2.2.2	Cases finalized with A/E only (by Valuation)
		1.2.2.2.3	Cases finalized with A/E only (by Preventive)
	Total No. of Cases finalized during the year (1.2.2.1 + 1.2.2.2)		
1.2.3	Cases pending finalization		
	1.2.3.1	Investigation Stage	0
	1.2.3.2	Inquiry Stage	1
	1.2.3.3	Appeals are pending for mitigation	0
	1.2.3.4	Pending payments	0
	1.2.3.5	Goods to be disposed	16
	1.2.3.6	Court cases pending	2
	1.2.3.7	Post inquiry actions pending	0
	1.2.3.8	Audit query pending	0
	Total no. of Cases pending finalization (sum 1.2.3.1 to 1.2.3.8)		
			19

1.3	Summary		
	Total No. of Cases pending finalization at the end of the year (A+C)		
	Investigation Stage (1.1.4.1.+1.2.3.1)		
	Inquiry Stage (1.1.4.2+1.2.3.2)		
	Appeals are pending for mitigation (1.1.4.3+1.2.3.3)		
	Pending payments (1.1.4.4+1.2.3.4)		
	Goods to be disposed (1.1.4.5+1.2.3.5)		
	Court cases pending (1.1.4.6+1.2.3.6)		
	Post inquiry actions pending (1.1.4.7+1.2.3.7)		
	Audit query pending (1.1.4.8+1.2.3.8)		
			0

1.4	Recoveries (Rs.)			
	1.4.1	Value of goods forfeited		40,313,358
	1.4.2	Total amount of penalties/forfeitures		
		1.4.2.1	Penalties/ forfeitures to be recovered by the beginning of the year	39,996,225.00
		1.4.2.2	Penalties/ forfeitures imposed during the year	39,996,225.00
	1.4.3	Penalties forfeitures recovered during the year		450,000.00
	1.4.4	Penalties/ forfeitures to be recovered at the end of the year (1.4.2 – 1.4.4)		39,546,225
	1.4.5	Duty & Other Levies recovered during the year		
		1.4.5.1	Overtime	74,500.00
		1.4.5.2	Other recoveries	1,400,000.00
		1.4.5.3	Inquiry proceedings	4,670.00
			Total	1,479,170.00
	1.4.6	A/E recovered		-

1.5. Guarantees / Deposits				
1.5.1	Corporate Guarantees			Nil
1.5.2	Bank Guarantees			Nil
1.5.2	Cash deposits			
	1.5.2.1	Value of Cash deposits accepted during the year(Rs.)		1,479,170.00
	1.5.2.2	Total No. of Cash Deposits accepted during the year		26

1.6. Operations Conducted				
1.6.1	No. of harbour patrols			2
1.6.2	No. of Sea patrols			0
1.6.3	No. of beach patrols			0
1.6.4	No. of land patrols			20

2. Jaffna – Postal Appraising (PA)

Normal Parcels

Month	No.of		Rs.											
	POD	Pkts	Value	CID	PAL	EIC	Surcha rge	Ex. Duty	XID	VAT	SSCL	SR Charges	Penalties	Total
January	610	611	4,606,150	138,660	220,545	536,750	36,611	0	0	455,263	148,570	9,850	0	1,546,249.00
February	388	388	3,686,900	17,500	244,610	372,955	21,795	9,100	0	29,386	118,135	0	0	813,481.00
March	723	740	5,969,300	22,325	374,050	694,408	36,467	13,000	0	108,148	193,944	0	0	1,442,342.00
April	462	462	5,305,100	64,840	310,950	447,165	39,825	70,270	0	171,281	173,972	0	25,920	1,304,223.00
May	554	576	5,712,940	62,475	316,725	600,090	32,900	4,050	0	225,834	187,878	0	75,020	1,504,972.00
June	474	493	3,816,150	70,800	202,046	481,185	36,850	1,350	0	220,934	130,540	5,050	19,200	1,167,955.00
July	546	563	2,751,450	88,902	153,452	396,656	57,487	0	1,350	194,012	99,649	4,000	52,610	1,048,118.00
August	596	651	2,239,450	26,075	117,080	303,785	18,140	0	0	111,307	73,335	0	63,800	713,522.00
September	480	525	1,983,900	38,965	91,485	236,215	18,070	0	0	137,736	66,625	0	80,930	670,026.00
October	544	576	2,293,900	33,700	124,383	297,685	10,880	0	0	88,494	77,322	0	63,140	695,604.00
November	514	547	2,207,100	50,595	114,240	309,800	5,390	0	0	168,312	76,508	0	114,040	838,885.00
December	448	457	3,056,450	75,705	162,650	291,265	30,635	0	0	156,509	101,423	0	179,500	997,687.00
Total	6,339	6,589	43,628,790	690,542	2,432,216	4,967,959	345,050	97,770	1,350	2,067,216	1,447,901	18,900	674,160	12,743,064.00

Line Parcels

Month	No.of		(Rs.)											
	POD	Pkts	Value	CID	PAL	EIC	Surcharge	Ex. Duty	XID	VAT	SSCL	SR Charges	Penalties	Total
January	184	184	809,492	41,235	48,020	164,310	4,800	0	0	145,564	28,813	0.00	0.00	432,742.00
February	70	70	246,500	0	21,450	85,300	3,863	0	0	5,603	10,000	0.00	0.00	126,215.00
March	12	12	50,000	0	4,100	12,570	700	0	0	0	1,997	0.00	0.00	19,367.00
April	129	129	615,000	8,000	33,450	110,345	14,380	6,650	0	24,480	20,409	0.00	0.00	217,714.00
May	146	153	695,000	5,600	50,400	163,200	7,575	0	0	33,948	26,966	0.00	0.00	287,689.00
June	183	193	903,000	11,000	57,625	209,125	16,700	2,332	0	49,960	35,005	0.00	0.00	381,747.00
July	230	251	635,028	2,000	46,829	130,238	8,575	0	1,350	23,414	24,959	0.00	0.00	237,365.00
August	182	195	341,700	750	25,750	86,318	7,968	0	0	12,664	13,885	0.00	0.00	147,335.00
September	191	200	284,000	1,220	25,330	69,020	6,300	0	0	6,236	11,559	0.00	0.00	119,665.00
October	181	191	324,850	700	29,050	87,825	3,520	0	0	734	13,339	0.00	0.00	135,168.00
November	227	246	523,400	0	41,030	122,770	4,375	0	0	8,258	20,487	0.00	0.00	196,920.00
December	228	230	625,450	700	48,950	142,485	3,880	0	0	22,980	24,388	0.00	0.00	243,383.00
Total	1,963	2,054	6,053,420	71,205	431,984	1,383,506	82,636	8,982	1,350	333,841	231,807	0	0	2,545,310.00

	No.of		(Rs.)											
	POD	Pkts	Value	CID	PAL	EIC	Surcharge	Ex. Duty	XID	VAT	SSCL	SR Charges	Penalties	Total (Rs.)
Normal	6,339	6,589	43,628,790	690,542	2,432,216	4,967,959	345,050	97,770	1,350	2,067,216	1,447,901	18,900	674,160	12,743,064.00
Line	1,963	2,054	6,053,420	71,205	431,984	1,383,506	82,636	8,982	1,350	333,841	231,807	0	0	2,545,310.00
Total	8,302	8,643	49,682,210	761,747	2,864,200	6,351,465	427,686	106,752	2,700	2,401,057	1,679,708	18,900	674,160	15,288,374.00

No's	POD	8,302
	Pkts	8,643
Rs.	Value	49,682,210
	Customs Duty (CID)	761,747
	Port and Airport Levy (PAL)	2,864,200
	Import Cess (EIC)	6,351,465
	Customs Surcharge	427,686
	Ex. Duty	106,752
	XID	2,700
	Value Added Tax (VAT)	2,401,057
	Social Security Contribution Levy (SSCL)	1,679,708
	SR Charges	18,900
	Penalties	674,160
	Total	15,288,374.00

3. Jaffna – Palaali International Airport (PIA)

Main Function: Passenger & Passenger Baggage Clearing

3.1 Revenue Collection:

3.1.1 Duty and other levies (Rs.):

Duty	45,215.00
VAT	100,841.00
PAL	27,070.00
SSL	23,060.00
Import Cess	84,890.00
Penalty	119,260.00
SCL	-
NBT	12,500.00
Others	-
ESC	-
Total	412,836.00

3.1.2 Other Charges (Rs.) :

i.	SR Charges	450.00
ii.	Overtime	55,000.00
iii.	DFS Customs Charges	203,800.00
iv.	Computer Fees	11,250.00
v.	Examination Fees	13,500.00
	Total	484,000.00
	Grand Total	978,936.00

3.2. Detection

Number of restricted items detained	38
Services Provided (At Arrival Terminal)	
Number of flights arrived	258
Number of passengers arrived	12,743
Number of passengers cleared through red channel	61
After payment of duties and other levies	50
Under duty free allowance	7
Number of VIP movements - Arrival	1
Number of mishandled baggages cleared	81
Services Provided (At Departure Terminal)	
Number of flights departed	258
Number of passengers departed	13,867
Number of declarations received	22

4. Trincomalee – Sub Preventive Office

Revenue (Rs.)

Duties & Levies	23,841,095.00
A/E	0.00
Penalty	0.00
Mitigated Forfeitures	0.00

5. Trincomalee – Postal Appraising (PA)

No. of parcels examined					Revenue (Rs.)	
Month	Delivered	Dispatched	Total	Quarter	Monthly	Quarterly
January	175	147	322	Q1	889,888	Q1
February	147	108	255		538,587	
March	179	158	337		685,845	2,114,320
April	151	140	291	Q2	503,424	Q2
May	147	162	309		626,622	
June	164	207	371		707,734	1,837,780
July	164	154	318	Q3	595,369	Q3
August	151	115	266		441,628	
September	164	92	256		494,873	1,531,870
October	184	157	341	Q4	546,746	Q4
November	281	157	438		623,031	
December	197	148	345		476,702	1,646,479
Total	2104	1745	3849		7,130,449	7,130,449

6. Galle – SPO

Revenue (Rs.)

Duties & Levies	992,008.83
-----------------	------------

7. Galle – Postal Appraising (PA)

	Examined & Released (Taxes Recovered)	Line Parcels (Taxes to be Recovered)
No. of PACK(s)	5664	128
Total Number of PACK(s)		5792
No. of POD(s)	5362	125
Total Number of POD(s)		5487
Appraised Value (Rs.)	35,022,163.00	680,293.58
Recovered Taxes (Rs.)		
1. CID	438,463.00	21,375.00
2. Surcharges	373,325.00	16,339.00
3. PAL	2,119,849.00	43,770.00
4. VAT	964,615.00	48,027.00
5. CESS	2,415,797.00	59,410.00
6. SRL	-	-
7. Excise	14,006.00	-
8. SSCL	1,086,162.00	22,611.00
9. EX. FEES	-	-
10. COM. CHG	-	-
11. SR Charges	40,250.00	-
12. Panelty	167,830.00	-
Total Taxes (Rs)	7,620,297.00	211,532.00
Total Recovered Taxes (Rs)		7,831,829.00

Revenue collected during the year of 2023 (Rs.)

Sludge Oil/ Tyre Sale/ Scrap Iron	Customs Duty (CID)	1,827,161.00
	SUR	14.00
	Port and Airport Development Levy (PAL)	2,292,456.00
	Value Added Tax (VAT)	4,669,611.00
	XID	11,368.00
	SSL	454,468.00
	Total	9,255,078.00

Other Recoveries (Rs.)	Overtime Charges		7,568,271.00
	SR Charges		20,150.00
	Special Approval for Ship Repairs at MRMR Port		
	Special Advance (Fuel)		216,975.00
	Other Charges	Penalties	9,612,291.00
		Discharging and Loading Charges	13,974,011.36
		Under Supervision Application Charges	-
		TW Charges	26,000.00
		Port Clearance Charges	
		Total	31,417,698.36

Number of Cases Pending at the Beginning of the year	22
Number of Cases Initiated During the year	1
Number of Investigations Completed During the year	1
Number of Customs Inquires Commenced During the year	1
Number of Customs Inquiries Finalized During the year	1
Number of Cases Finalized During the year	1
Forfeiture (Rs.)	9,612,291.00

8. Mahinda Rajapaksha International Airport (MRIA)

* Commercial airlines commenced operations at MRIA in 2023 and the flight movement was notably increased from November 2023.

- The annual clearance details for the flights in the year 2023 are mentioned below.

Clearance	Arrival	Departure
No. of Flights	181	181
No. of Passengers and Crew Members	64,363	61,440

Performance against the Action Plan 2023

Key Activity	Progress
Introduce a more effective and efficient system to examine the goods of commercial nature brought by travellers at MRIA for the collection of due revenue	Currently, no commercial airlines are operating at the MRIA and the airport is only using for the refueling operation of aircraft. Therefore, prevailing floor plan is enough for the current activities.
Implement an effective targeting system for the examination of staff members	Since there are no any commercial airline operations and no duty free shops are available at MRIA, the baggages of the staff members passing through the arrival and departure terminals are checked using the scanner machine at the respective terminals.
Facilitate the clearance of bona fide travellers and their baggages	Since no operations are ongoing, the prevailing examination area is enough for the current activities.

Month	No of Pkgs Examined	No of Pkgs Examined Quarterly	Total Recovery (Rs)	Total Recovery Quarterly (Rs)
January	686	Q1 1656	642,397	Q1 1,991,144
February	458		529,404	
March	512		819,343	
April	553	Q2 1689	757,035	Q2 2,581,010
May	535		937,380	
June	601		886,595	
July	697	Q3 1714	500,347	Q3 1,601,956
August	496		642,929	
September	521		458,680	
October	534	Q4 2048	690,085	Q4 2,739,390
November	838		1,159,354	
December	676		889,951	
Total		7107		8,913,500

9. Kurunegala - Trico

Operations	Number of packages available at the warehouse at the beginning of the year	778
	Number of packages received during the year	27,379
	Number of UPB claimed during the year	0
	Number of UPB delivered during the year	19,479
	Number of UPB detained during the year	27
	Number of Gifts claimed during the year	0
	Number of Gifts delivered during the year	8,001
	Number of Gifts detained during the year	11
	Number of packages returned back during the year	211
	Number of the packages available at the warehouse at the end of the year	466
	Revenue collected (Rs.)	1,900,876.00
	Customs Duty (CID)	3,954,462.00
	Port and Airport Development Lavy (PAL)	11,873,501.00
	Cess (EIC)	272,026.00
	Excise (Special Provision) Duty (EXD)	4,993,864.00
	Value added Tax (VAT)	961,206.00
	Surcharge	176,500.00
	Other Charges (Please specify) Seal charges	-
	VEL	98,100.00
	SR Charges	1,102,610.00
	Penalty	1,825,087.00
	SSL	125
	SCL	0
	NBT	-
	Computer Fees	-
	Examination fees	27,158,357.00
	Total	

Detections :	
Number of cases initiated during the year	1
Number of suspects arrested	1
Quantity of Narcotic Drugs detected	
- Kush	4736 g
- Magic Mushroom	104 g

10. Galle – Trico

Operations	Number of Packages available at the warehouse at the beginning of the year	753
	Number of Packages received during the year	17027
	Number of UPB claimed during the year	0
	Number of UPB delivered during year	11400
	Number of UPB detained during the year (Full Package)	1
	Number of UPB Released during the year (Full Package)	1
	Number of Gift claimed during the year	0
	Number of Gift delivered during the year	2838
	Number of Gift detained during the year (Full Package)	3
	Number of Gift Released during the year (Full Package)	3
	Number of Packages returned during the year	34
	Number of Packages available at the warehouse at the end of the year	450

	Revenue collected (Rs.)	
	Customs Duty (CID)	1,936,711.00
	Value Added Tax (VAT)	3,373,998.00
	CESS	1,382,786.00
	Port and Airport Development Levy (PAL)	2,493,152.00
	Excise (Special Provision) Duty (EXD)	
	SCL	28,807.00
	SUR	1,053,683.00
	XID	305,071.00
	SSL	875,523.00
	EDB Cess (EIC)	4,251,687.00
	Penalties	393,145.00
	Total	16,094,563.00
	Other recoveries (Rs.)	
	Overtime Chargers	9,096,720.00
	Examination Fees	
	SR Chargers	54,550.00
	Special Deposit	
	Seal Chargers	160,000.00
	Total	9,311,270.00
	Grand Total	25,405,833.00

11. Kandy - CSL

Main Steps	Actions taken
1. Installation ASYCUDA system in the warehouse	Installed and CusDec processing is done for gift parcels.
2. Issue necessary instructions to officer for identifying UPB allowance, item list (permissible) and GIFT	Necessary instructions are given to the officers at the first day of each transfer.
3. Getting steps to dispose abandon cargo and SR goods which were lying more than 30 days	Frequently, necessary actions were taken to identify abandoned goods and dispose them
4. Clearance of 75 passenger baggage per day at least, with expansion of warehouse area with the assistance of CSL staff.	As there is a significant drop in the number of passengers, no interest is shown by the CSL management for the expansion of the warehouse.
5. Establish scanning system to expedite the examination process	In the last letter sent on 21-11-2023, opinion of the CSL management was inquired and we have not yet received any response.

Recoveries (Rs.)

MON	U/G	Duty	PAL	CESS	VAT	EXD	Seal charges	SR CGS	SSL	ESC	Surcharge	Penalty	Total
JAN	UPB Total	22,250	15,175	42,138	36,276			3,100	6,423		7,500		132,862
	GIFT Total	102,829	290,198	947,586	321,693	22,500	3,700		114,506		48,798	2,000	1,853,810
	Grand Total	125,079	305,373	989,724	357,969	22,500	3,700	3,100	120,929		56,298	2,000	1,986,672
FEB	UPB Total							6,400					6,400
	GIFT Total	63,900	213,320	556,440	174,280	22,238	3,600		92,500		34,669	6,000	1,166,947
	Grand Total	63,900	213,320	556,440	174,280	22,238	3,600	6,400	92,500		34,669	6,000	1,173,347
MAR	UPB Total	7,500	6,700	6,050	6,360			6,450	2,897		4,350		40,307
	GIFT Total	36,288	175,500	499,800	80,620		3,500		74,275		21,957	15,000	906,940
	Grand Total	43,788	182,200	505,850	86,980	-	3,500	6,450	77,172		26,307	15,000	947,247
APR	UPB Total	1,650	4,700	9,500	7,040			6,600	2,244		1,875		33,609
	GIFT Total	56,618	159,613	468,840	146,483	2,000	3,000	4,200	73,488		47,750	20,000	981,992
	Grand Total	58,268	164,313	478,340	153,523	2,000	3,000	10,800	75,732		49,625	20,000	1,015,601
MAY	UPB Total	29,375	15,900	35,880	40,456			6,800	7,951			3,000	139,362
	GIFT Total	105,135	238,475	644,215	229,373	9,788	3,600	936	103,357		42,936	35,438	1,413,253
	Grand Total	134,510	254,375	680,095	269,829	9,788	3,600	7,736	11,138		42,936	38,438	1,552,615
JUN	UPB Total	12,030	7,530	4,630	18,831	8,625		5,800	3,291		3,630	2,000	66,367
	GIFT Total	68,405	218,530	615,903	181,568	16,500	3,700		96,363		39,868	14,000	1,254,837
	Grand Total	80,435	226,060	620,533	200,399	25,125	3,700	5,800	99,654	-	43,498	16,000	1,321,204
JUL	UPB Total	27,850	12,075	11,800	14,506			4,550	6,276		1,675		78,732
	GIFT Total	54,640	254,892	733,496	176,492	16,500	3,900		112,541		41,384	19,000	1,412,845
	Grand Total	82,490	266,967	745,296	190,998	16,500	3,900	4,550	118,817		43,059	19,000	1,491,577
AUG	UPB Total	36,070	19,610	23,590	50,202	3,000		6,250	10,025		3,309		152,056
	GIFT Total	62,080	250,845	619,858	191,771		3,300		104,124		68,722	16,000	1,316,700
	Grand Total	98,150	270,455	643,448	241,973	3,000	3,300	6,250	114,149	-	72,031	16,000	1,468,756
SEP	UPB Total	5,875	10,510	18,250	8,968			5,750	4,116		2,140	4,000	59,609
	GIFT Total	51,880	177,730	438,348	179,924	20,313	3,100		75,068		37,572	12,000	995,935
	Grand Total	57,755	188,240	456,598	188,892	20,313	3,100	5,750	79,184		39,712	16,000	1,055,544
OCT	UPB Total	18,940	12,500	10,750	24,395			4,960	5,061		13,503		90,109
	GIFT Total	125,980	217,640	519,588	244,862		3,800		94,230		78,846	5,000	1,289,946
	Grand Total	144,920	230,140	530,338	269,257	-	3,800	4,960	99,291		92,349	5,000	1,380,055
NOV	UPB Total	8,900	9,300	14,848	15,115	4,500		2,450	4,077		1,950	2,000	63,140
	GIFT Total	172,780	263,809	654,962	345,258	30,313	3,700		124,718		96,450	3,000	1,694,990
	Grand Total	181,680	273,109	669,810	360,373	34,813	3,700	2,450	128,795		98,400	5,000	1,758,130
DEC	UPB Total	13,825	6,650	9,025	17,463	8,500		6,000	3,547		6,650		71,660
	GIFT Total	130,430	231,090	462,513	233,207	20,625	3,500		107,248		82,605	5,000	1,276,218
	Grand Total	144,255	237,740	471,538	250,670	29,125	3,500	6,000	110,795		89,255	5,000	1,347,878
Grand Total		1,215,230	2,812,292	7,348,010	2,745,143	185,402	42,400	70,246	2,356,482	-	689,814	163,438	16,498,626

8.6 DIRECTORATES DIRECTLY UNDER DIRECTOR GENERAL OF CUSTOMS

8.6.1 Revenue Task Force Directorate

8.6.2 Appeals Directorate

8.6.3 Systems and Procedures Compliance Audit Directorate

8.6.4 Finance Management Directorate

8.6.5 Excise (Special Provisions) Division

8.6.1 Revenue Task Force Directorate

Introduction

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

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

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

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

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

Main functions

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

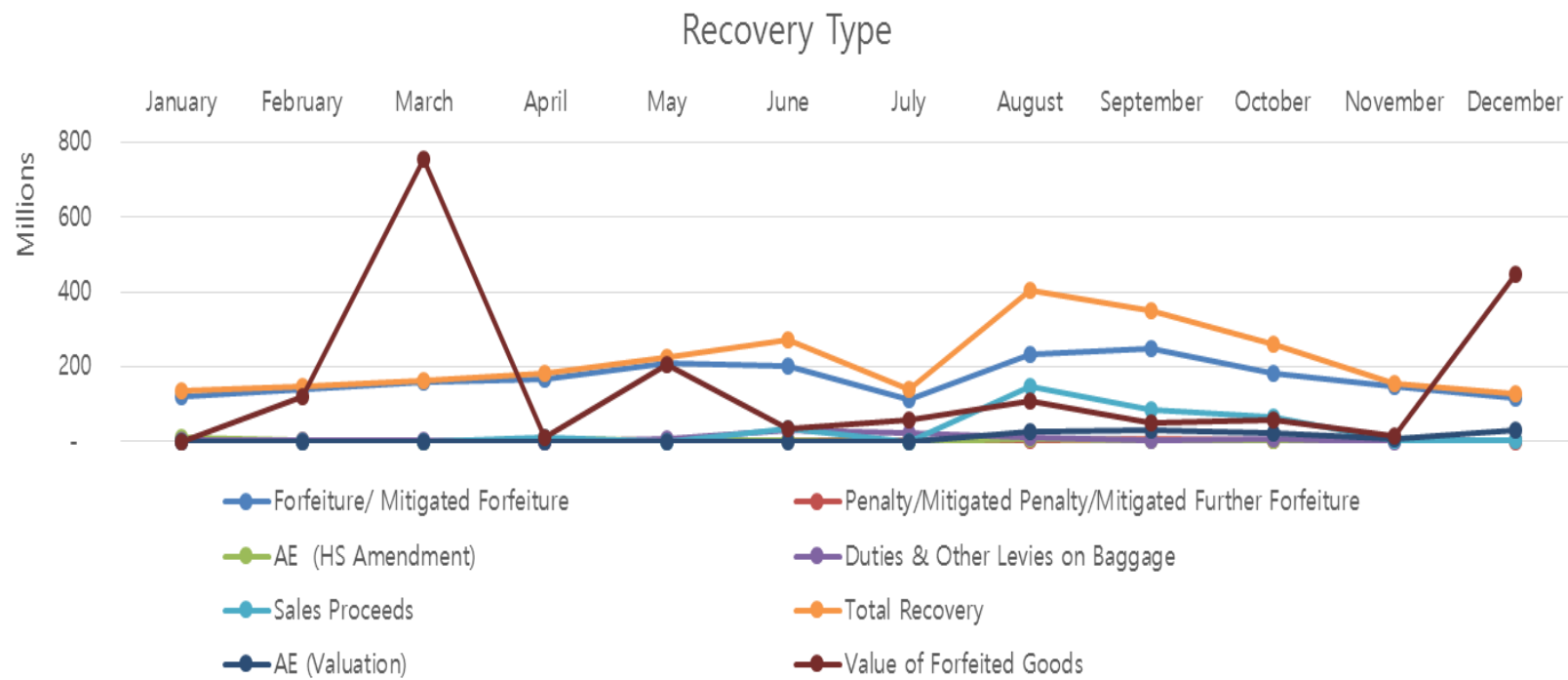
Performance of this Directorate during the year 2023 (Rs.)

Total Recoveries - Main office, UPB and Mobile unit

Branch	Main Office	UPB unit	Mobile Unit	Total Recovery
Forfeiture/ Mitigated forfeiture	801,045,839.78	534,088,148	699,203,050.69	2,034,337,038.47
Penalty / Mitigated penalty	26,988,012	270,000	4,830,000	32,088,012.00
AE (HS Amendment)	32,943,656	0	8,722,022	41,665,678.00
Duties and other levies on baggage	31,510,389	25,025,529	36,727,447	93,263,365.00
Sales Proceeds	77,067,430	499,025	274,933,389	352,499,844.00
Total	969,555,326.78	559,882,702	1,024,415,908.69	2,553,853,937.47

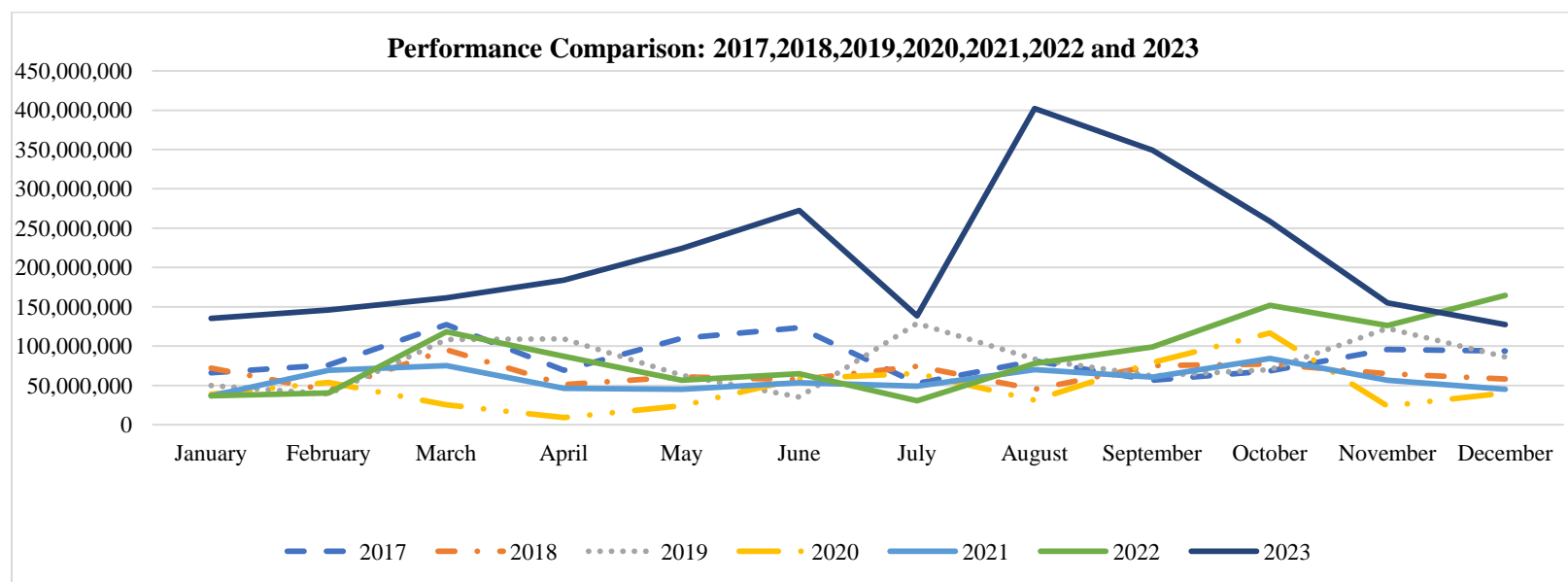
Month	January	February	March	April	May	June	July
Forfeiture/ Mitigated Forfeiture	119,172,641	140,328,768	157,432,616	164,933,952	208,974,106	202,376,552	113,686,424
Penalty/Mitigated Penalty/Mitigated Further Forfeiture	1,162,580	593,060	224,360	1,200,000	3,520,500	3,100,000	2,000,000
AE (HS Amendment)	11,985,092	3,279,256	155,558	6,003,319	3,714,988	2,596,693	124,685
Duties & Other Levies on Baggage	2,858,764	1,632,287	3,632,522	938,839	7,948,917	28,518,090	22,501,956
Sales Proceeds	-	-	-	10,784,000	-	35,924,520	-
Total Recovery	135,179,077	145,833,371	161,445,056	183,860,110	224,158,511	272,515,855	138,313,065
AE (Valuation)	-	-	-	-	-	-	-
Value of Forfeited Goods	-	119,391,097	754,452,866	10,488,408	203,803,440	32,724,261	56,989,745

Month	August	September	October	November	December	Total
Forfeiture/ Mitigated Forfeiture	231,622,281	249,784,776	182,605,687	145,727,044	117,692,191	2,034,337,038
Penalty/Mitigated Penalty/Mitigated Further Forfeiture	3,917,512	7,900,000	4,950,000	2,300,000	1,220,000	32,088,012
AE (HS Amendment)	7,750,578	1,772,643	1,333,717	1,415,098	1,534,051	41,665,678
Duties & Other Levies on Baggage	10,690,957	4,760,803	5,312,819	977,025	3,490,386	93,263,365
Sales Proceeds	148,309,919	84,904,257	64,544,321	4,528,683	3,504,144	352,499,844
Total Recovery	402,291,247	349,122,479	258,746,544	154,947,850	127,440,772	2,553,853,938
AE (Valuation)	26,847,150	30,321,345	21,522,288	8,985,868	31,864,774	119,541,425
Value of Forfeited Goods	107,125,918	51,745,306	58,779,623	15,149,594	447,617,186	1,858,267,444



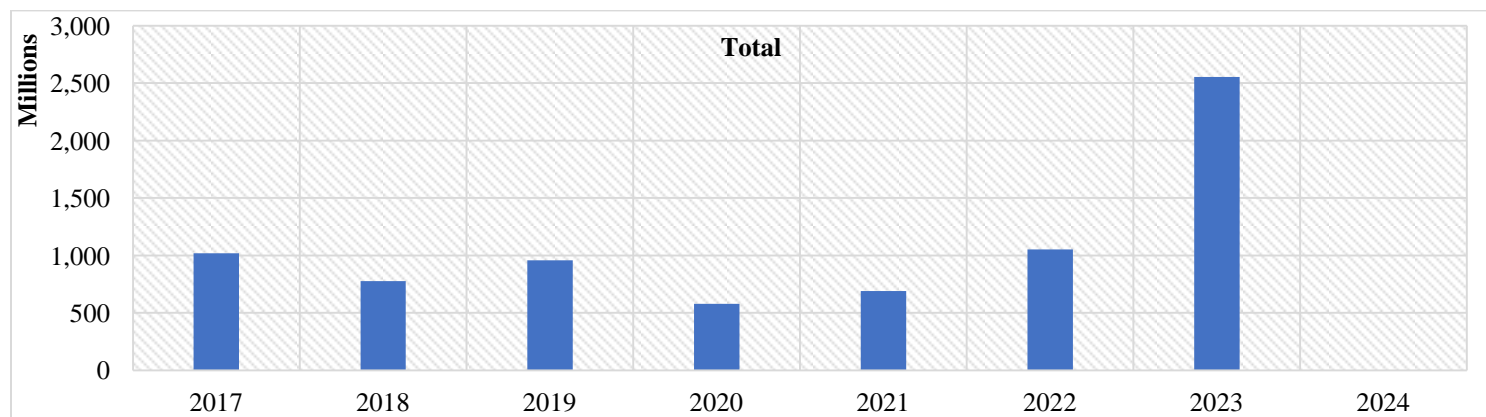
Performance Comparison: 2017,2018,2019,2020,2021,2022 and 2023 (Rs.)

Year	January	February	March	April	May	June	July	August	September	October	November	December	Total
2017	66,144,454	75,714,798	127,269,787	69,029,645	110,082,914	123,500,044	52,390,280	80,939,513	56,554,884	68,507,892	95,581,361	93,856,568	1,019,572,140
2018	71,777,006	43,664,952	95,365,260	51,143,731	61,029,325	57,401,795	74,483,225	45,049,287	75,061,641	76,976,381	64,909,153	58,271,611	775,133,367
2019	49,698,510	39,240,402	108,407,495	109,312,985	63,012,892	35,264,648	128,786,509	83,242,220	62,247,164	69,953,464	122,664,049	86,279,538	958,109,876
2020	38,627,637	53,692,037	25,464,056	8,988,117	24,100,403	58,690,040	65,388,804	31,022,306	79,133,770	116,556,119	23,786,977	40,453,374	577,913,768
2021	36,888,630	69,252,619	75,108,398	46,358,479	45,156,992	53,449,188	48,817,749	69,930,879	60,676,187	84,035,927	56,332,065	44,886,278	690,893,391
2022	36,816,074	40,453,374	118,200,152	86,844,212	56,408,534	65,002,017	30,493,054	77,760,188	98,868,546	152,007,301	125,975,271	164,685,919	1,053,514,642
2023	135,179,074	145,833,371	161,445,056	183,860,110	224,158,511	272,515,855	138,313,065	402,291,247	349,122,479.20	258,746,544.25	154,947,850.19	127,440,772.15	2,553,853,934.79



Amended Total Recoveries (Rs.)

2023	RTF Main Office	RTF Mobile	UPB (Old Values)	UPB Adjusted New Values	Total (Old Values)	Total (New Values)
January	47,780,455.00	41,662,989.00	36,840,608.00	45,735,630.00	126,284,052.00	135,179,074.00
February	39,097,580.00	62,708,143.00	45,031,448.00	44,027,648.00	146,837,171.00	145,833,371.00
March	65,897,956.00	51,816,690.00	43,999,800.00	43,730,410.00	161,714,446.00	161,445,056.00
April	84,888,845.00	59,870,510.00	39,100,755.00	39,100,755.00	183,860,110.00	183,860,110.00
May	84,748,585.00	67,217,443.00	69,126,031.00	72,192,483.00	221,092,059.00	224,158,511.00
June	85,093,857.00	133,398,617.00	53,759,381.00	54,023,381.00	272,251,855.00	272,515,855.00
July	59,563,968.00	46,976,111.00	31,772,786.00	31,772,986.00	138,312,865.00	138,313,065.00
August	102,078,226.00	235,715,242.00	61,643,684.00	64,497,779.00	399,437,152.00	402,291,247.00
September	119,829,139.20	172,579,755.00	56,713,585.00	56,713,585.00	349,122,479.20	349,122,479.20
October	135,887,843.25	79,640,810.00	43,217,891.00	43,217,891.00	258,746,544.25	258,746,544.25
November	94,610,417.19	26,827,001.00	33,510,432.00	33,510,432.00	154,947,850.19	154,947,850.19
December	50,078,455.46	46,002,597.69	31,359,719.00	31,359,719.00	127,440,772.15	127,440,772.15
Total					2,540,047,355.79	2,553,853,934.79



8.6.2 Appeals Directorate

Introduction

The Appeals Directorate within Sri Lanka Customs has been established as a testament to the steadfast adherence to internationally recognized trade practices outlined in the Revised Kyoto Convention (RKC) of the World Customs Organization (WCO) and the Trade Facilitation Agreement (TFA) of the World Trade Organization (WTO). Operating directly under the purview of the Director General of Customs, the directorate serves a pivotal role in trade facilitation.

The principal objective of the Appeals Directorate is to streamline trade processes by meticulously reviewing written appeals addressed to the Director General of Customs. Following a thorough examination of facts, the directorate provides informed recommendations and executes necessary follow-up actions.

Recognizing the importance of establishing an efficient appeal mechanism for review and corrective actions, the Appeals Committee has been instituted. While the Director of Customs (Appeals) holds a membership position by virtue of their designation, other committee members provide consistent support by attending meetings regularly.

Appeals received by the Director of Customs (Appeals) undergo rigorous scrutiny to ensure their validity and relevance. Cases requiring additional information are promptly directed to relevant Directorates to procure comprehensive reports and further details.

Only upon receipt of these essential details can the Director of Customs (Appeals) progress appeals to the Appeals Committee for thorough consideration and potential relief.

It is noteworthy that the volume of appeals forwarded to the Appeals Committee annually directly correlates with the number of appeals referred to the Appeals Directorate by the Director General of Customs.

Area of Responsibility Activities	Activities	Performance	Percentage
Taking Action for appeal received and forwarded by Director General of Customs by following S.O.P.	A1. Registration of Appeal received and assigning of reference number	97	100%
	A2. Acknowledgement of the appeal to the appellant	97	100%
	A3. Request for connected files and details reports from relevant branches/Directorates/ Units	97	100%
	A4. Preparation of appeal files for the Appeal Committee Meeting	97	100%
	A5. Taking up appeals at the Appeal Committee Meeting	97	100%
	A6. Inform the Appeal Committee Meeting decision to the Director General of Customs	97	100%
	A7. Taking up follow up action after receiving the approval from Director General of Customs	97	100%
Taking Action for the appeal received and forwarded by the Director General of the Customs by weekly lining up laid by files	B1. Pending files (laid by) submitted for consideration of appeal.	74	
Streamline Inquiries of Customs by Highlighting errors made by investigations & Inquiries	C1. Reporting issues regarding Inquiries/Investigations to respective Divisions and action needed to prevent recurrence of such mistake/errors.	20	

8.6.3 Systems and Procedures Compliance Audit Directorate

Introduction

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

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

Major Functions

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

Compliance Report of this Directorate

No	Applicable requirement	Compliance status (complied/Not complied)		Brief explanation for Non compliance	Corrective action proposed to avoid to Non – Compliance in future
6	Internal Audit				
6.1	The original Audit Plan has been prepared at the beginning of the year after consulting the Auditor General in times of Financial Regulation 134(2) DMA/1-2019	Complied as per the Financial regulation 134(2)DMA/1-2019 internal audit plan has been issued at 2023			
6.2	All the Internal Audit Reports have been replied within a month	Replied have been received (with in a month)	Answers have been received (more than a month)	14	Issue many reminders to get reply immediately
		26	16		
6.3	Copies of the Internal Audit Reports have been submitted to the Management Audit Department in terms of Sub-section 40 (4) of the National Audit Act No.19 of 2018	Complied			
6.4	All the copies of Internal Audit Reports have been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied			
7	Audit & Management Committee				
7.1	Minimum 04 meeting s of the Audit and Management Committee has been held during the year as per the DMA circular 1-2019	Complied			

8.6.4 Finance Management Directorate

1. Role of the Finance Management Directorate

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

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

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

1.1 Major Functions

Finance Management Directorate is under purview of the Chief Financial Officer (CFO) who is a Special Grade Officer of Sri Lanka Accountants Service. CFO is assigned the responsibility of strategic financial management of the department while the Director of Finance has been entrusted the supervision, coordination and administration of financial management functions of the department. For his assistance four Deputy Directors and one Administrative Officer are being assigned. In addition, supportive staffs (Development officers, Management Services officers and Office Assistants) amounting to 118 are being assigned to the Finance Directorate.

Ensuring the proper functioning of the finance directorate, it has been organized under following sub Divisions.

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

2. Performance

2.1 Revenue Division

Revenue Division which is coming under the direct supervision of the Deputy Director (Revenue), is responsible for the collection of revenue through 42 collection centers by operating of 19 sub collection Bank Accounts of which linked with two main revenue collection accounts maintained at the Taprobane Branch of the Bank of Ceylon and Duke Street Branch of Peoples Bank. Furthermore, the revenue collections are remitted electronically to the Account of Deputy Secretary to the Treasury on daily basis to enable the Treasury to meet the commitments of the Government.

Major functions of Revenue Division

- I. Preparation of Annual Revenue Estimate for the department.
- II. Collection of daily Cash sheets from revenue collection points and reconcile them with PIV'S and Bank statements.
- III. Collecting arrears of revenue from state agencies.
- IV. Rendering of daily and monthly revenue targets and revenue collection progress to the Treasury (Department of Treasury Operation / Department of Fiscal Policy).
- V. Rendering of daily and monthly revenue classifications to the Treasury (Department of Treasury Operation /Department of State Accounts/ Department of Fiscal Policy).
- VI. Submission of monthly Summary on revenue collection to the Department of State Accounts.
- VII. Assisting to Prepare Revenue Account which is a part of an Annual Financial Statements of the Department and submit the same to the Auditor General.
- VIII. Accounting and transfer of 3% VAT revenue collected to the Account of the Department of Inland Revenue operated by Central Bank of Sri Lanka on monthly basis.
- IX. Make Refund of Revenue under the following three categories.
 - As per the provisions in the customs Ordinance Section 18 and 22 submit for Treasury approval for the refund.
 - Submission the application for refund for over payment and excess payments under the F.R. 118.
 - Takes actions to make the refund payment for electronic mode of payment which have being made payment more than one time under the Public Finance Circular 1/2020.

The comparison between the actual revenue collected with the estimated revenue for the financial years 2022 and 2023 are given below

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

Revenue Code	Description	2022		2023	
		Budget	Actual	Budget	Actual
1001.01.00	Import Duty	42,000	50,009	88,000	105,120
1001.02.00	Export Duty	32	41	28	27
1001.04.00	Ports & Airports Dev.Levy	177,000	180,595	166,000	175,486
1001.05.01	Import Cess Levy	66,000	68,075	51,000	54,956
1001.05.02	Export Cess Levy	2,000	2,242	2,000	2,228
1001.08.00	Special Commodity Levy	35,000	40,194	50,000	51,327
1002.05.01	Excise Tax-Cigarettes	110,000	104,160	120,000	117,467
1002.05.03	Excise Tax-Petroleum	55,000	53,074	114,000	143,642
1002.05.04	Excise Tax-Motor Vehicle	18,000	14,504	30,000	32,526

1002.05.99	Excise Tax-Other	6,000	5,598	4,000	4,713
1003.07.10	Vehicle Entitlement Levy	106	108	115	979
2003.02.17	Fees on Local Sales on Garments	147	196	123	172
2003.03.01	Fine & Forfeited- Customs	2,056	4,549	2,696	5,438
	Total Custom Revenue	513,341	523,345	627,962	694,081
1004.04.02	Economic Service Charge	-	28	8	12
1002.12.03	National Building Tax	-	55	10	260
1002.01.04	Value Added Tax on Imports	216,000	170,890	220,500	225,236
1002.16.03	Social Security Contribution Levy	-	12,669	48,000	51,274
1003.01.00	Luxury Vehicle Tax	1,000	867	591	2,693
2003.02.99	Sundries	151	243	191	546
2003.99.00	Other Receipts	200	308	39	362
	Total Other Revenue	217,351	185,060	269,339	280,383
	Total Revenue	730,692	708,405	897,301	974,464

2.2 Payments Division

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

Major functions of payments Division

- I. Preparation of Annual Budget Estimate for both Recurrent and Capital Expenditure.
- II. Determine the limits for the Public Officers Advance Account.
- III. Administration and Maintenance of the Departmental two official Bank Accounts.
- IV. Control the Annual Expenditure within the Budget limits of Rs.5 Billion
- V. Certification and making payments for salaries, supplies and services
- VI. Submission of Monthly Accounts to the Treasury through CIGAS
- VII. Preparation of Annual Financial Statements and the Public Officers Advance Account to the Treasury and the Auditor General.
- VIII. Timely paying personnel emoluments for more than 2200 employees nearly Rs. 7 Billion including (Salaries, Overtime, Rewards, Panel payments, Pool Payments, Incentives, Travelling etc.) through the SLIP system

Payments made under annual estimates during years 2022 and 2023 as compared with that of the respective Budgets are described below.

Expenditure Management Rs (Mn.)						
Description	2022			2023		
	Budgeted	Actual	% of used	Budgeted	Actual	% of used
Recurrent	3,610	3,186	88	4,798	3,801	79
Capital	1,571	1,511	96	483	240	50
Public Officers Advance Account	60	41	68	60	28	47

2.3 Salaries and Overtime Division

This Division which is coming under the direct supervision of the Deputy Director (Salaries and Overtime) has been assigned with the responsibilities of paying salaries and overtime for approximately 2300 employees of the department. Therefore, it is a responsibility of them to recover and account of overtime charges from the importers and exporters who obtain the services of the customs after normal office hours to get their import and export activities expedited. The amounts so recovered are credited to the Customs Overtime, Cargo

Examinations Fees, and Information and Communication Technology Fund Account and payments are done as per the approved payment schemes.

Major functions of Salaries and Overtime Division

- I. Payment of monthly salaries for more than 2300 employees of the Department.
- II. Preparation of Annual Budgets for the Overtime, Cargo Examination Fee and Information and Communication Technology Fund.
- III. Estimation and collection of overtime revenue from relevant parties (Shipping Agents, Air lines, Warehouses)
- IV. Payment of Overtime to the all staff.
- V. Review of overtime charges from time to time and make recommendations to amend them
- VI. Preparation of final Accounts for the Customs Overtime, Cargo Examination Fee and Information and Communication Technology Fund.

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

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

(a) Customs Overtime Fund

Description	Rs (Mn.)	
	2022	2023
Opening balance	1959.09	1777.71
Receipts	844.54	821.39
Contribution to the Government	84.64	82.06
Overtime payments	941.21	865.48
Closing balance	1777.71	1,651.56

(b) Cargo Examination and Information & Communication Technology Funds

Description	Rs (Mn.)			
	Cargo Examination Fees Fund		Information and Communication Fund	
	2022	2023	2022	2023
Opening balance	442.90	398.48	4.99	4.99
Receipts	228.16	243.39	14.98	13.73
payments	142.71	154.02	11.98	8.99
Contribution to the Government	129.94	153.84	2.99	2.25
Closing balance	398.42	334.01	4.99	7.49

(c) Details of paying salaries are as follows;

Year	No. employees	Gross Salary Paid Rs(Mn.)
2022	2271	1600.91
2023	2124	1569.29

2.4 Fund Management Division

This division which is coming under the direct supervision of the Deputy Director (Fund Management) is responsible for the receiving, recording and accounting of all receipts received for the following accounts. These receipts include the penalties, sales proceeds, and other various deposits. The receipt of penalties and sale proceeds, in the first instance, are credited to the main deposit account and once inquiry and appealing process is finalized, such, receipts are transferred to the Customs Reward Fund, Custom Officers Compensation Fund and other Pool Funds in terms of the schemes approved under Section 152 of the Customs Ordinance.

Major functions of Fund Management Division

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

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

Custom Officers' Reward Fund

Custom Officers Compensation and Management Fund

Description	Customs Reward Fund Rs (Mn.)		Custom Officers Managements & Compensation Fund Rs (Mn.)	
	2022	2023	2022	2023
Income	3517.7	5611.8	1553.6	2,463.3
Expenditure	3300.3	5187.5	53.9	63.3
Surplus/Excess	217.4	424.3	1499.7	2400.0
Fixed Assets	-			
Fund Balance	1420.2	1844.6	10072.7	12485.1

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

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

Description	2022 Rs (Mn.)			2023 Rs (Mn.)		
	Expenditure	Receipts	Balance	Expenditure	Receipts	Balance
Limits	18.0	6.0	85.0	16.0	4.0	75.0
Actual	4.4	9.1	29.7	15.9	14.1	31.5

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

Description	Name of the Deposit Account (Rs. Mn.)					
	Tender		Temporary retention on statutory payments		Withholding of deposits for goods brought by passengers	
	2022	2023	2022	2023	2022	2023
Opening Balance	59.2	86.2	13,687.2	11890.7	7.4	6.7
Receipts during the year	175.2	430.5	17,637.8	34040.6	1.0	18.3
	234.4	516.7	31,325.0	45931.3	9.8	25.0
Payments during the year	148.2	442.8	19,434.3	29680.8	0.4	24.2
Closing Balance	86.2	73.9	11,890.7	16250.5	9.4	0.8

2.5 Tax and Miscellaneous Division

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

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

Major functions of Tax and Miscellaneous services Division

Tax Division

- I. Computation of Payee tax on salaries and other payments made to individual officers (Reward, pool, and panel) paid to more than 3000 officers of the Department on monthly basis.
- II. Recovery of PAYEE Tax and remit the same to the IRD.
- III. Maintenance of the Tax Database
- IV. Issuing of tax returns (Form T.10) to the IRD and the officers

Miscellaneous services Division

- I. Provide general administrative support for the Finance Division.
- II. Supervision of attendance, leave, stores etc.
- III. Issue of Income reports for the officers.
- IV. Administration of tapol of the division.

Details of PAYEE tax as follows;

Tax Year	No. of Employees	Payee Tax Recovered Rs (Mn.)
2022 April – 2023 March	1212	238.93
2023 April - 2024 March	1838	1614.20

2.6 Shroff Division

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

There are 14 shroff counters all over the country including Hambantota, Katunayake Air Port, Pallali Airport, Maththala Air Port, Colombo Port and Head Office. 10 Counters are opened on 24 hours on 7 days, basis.

8.6.5 Excise (Special Provisions) Division

Introduction

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

Major Functions

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

Mission and Objectives

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

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

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

System and Procedures

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

Major Changes During the year 2023

Excise duty for Cigarettes

i. Extraordinary Gazette Mortifications No: 2312/68 of 31.12.2022, 2334/23 of 31.05.2023 and 2336/58 of 30.06.2023 rescinded by the Gazette No.2364/36 of 31.12.2023 and amended the order by same (amended rates of HS Codes during the year 2023 by above mention Gazette Notification as fallows

Gazette Notification No	Date	HS Code	Excisable Articles
2312/68	01.01.2023	2402.20	Cigarettes
2334/23	31.05.2023	2710.12	Petrol – Rs 52 increase by 25 Rupees (R.s 77) Diesel - Rs 38 increase by 25 Rupees Rs.63
2338/58	30.06.2023	2402.20	Cigarettes
2364/36	31.12.2023	2106.90	Post Mix - Rs.60 increase by 8 Rupees (R.s 68)
		2201	Soda - Rs.25 increase by 4 Rupees (R.s 29)
		2202.10	Soft Drinks - Cents 30 increase by Cents 04 (Cents 34) or

			12 rupees increase by 2 rupees (14 rupees per liter) whichever is higher
		2202.99.91	Fruit juice - Cents 30 increase by Cents 04 (Cents 34)
	31.12.2023	2710.12	Diesel – Rs 63 decrease by 6 Rupees (Rs. 57) Petrol - Rs 77 decrease by 5 Rupees (Rs.72)
		2915.70	Palmitic Acid 29% (Newly imposed)
		3823.19.20	Palm oil fatty Acids 24% (Not Change)
		4902.10.11	Rs.05 per publication (increase by 1 Rupee)
		8704	Body Shell Rs. 1,140,000.00 Per Unit (increase by Rs.140,000) (Rs.10,00,000)

ii. Duty on local Assembled Vehicles is collected by the Bond Division under MIB process. Discussion with the ministry of finance and other relevant parties is pending to make it corrected.

The Excisable articles and the revenue (Local) collected during the year 2022

	Rs (Mn.)
Cigarettes	103,570.84
Petroleum	2,398.34
Motor Vehicles (Locally Assembled)	1,55.48
Soft Drink	3,184.83
Race publication	11.99
Electrical Items (Local) Other	0
Fruit Drinks	189.68
Fatty Acid	4.00
Court Revenue	00
Registration Fees	0.009
Grand Total	109,515.17

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

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

Local Activities

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

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



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

PUR/A/CUS/2023/FS/01

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

2023 අගෝස්තු 07



රේගු අධ්‍යක්ෂ ජනරාල්

ශ්‍රී ලංකා රේගුව

ශීර්ෂය 247 - ශ්‍රී ලංකා රේගුවේ 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11(1) වගන්තිය ප්‍රකාරව විගණකාධිපති සම්පිණ්ඩන වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්ව විගණනය කළ මතය

ශීර්ෂය 247 - ශ්‍රී ලංකා රේගුවේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශනය, එදිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය කාර්යසාධන ප්‍රකාශනය හා මුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන් වලින් සමන්විත 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන සමඟ සංයෝජිතව කියවිය යුතු ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (1) ව්‍යවස්ථාවේ ඇතුළත් විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. 2018 අංක 19 දරන ජාතික විගණන පනතේ 11 (1) වගන්තිය ප්‍රකාරව ශ්‍රී ලංකා රේගුව වෙත ඉදිරිපත් කරනු ලබන මෙම මූල්‍ය ප්‍රකාශන පිළිබඳව මාගේ අදහස් දැක්වීම් හා නිරීක්ෂණයන් මෙම වාර්තාවේ සඳහන් වේ. ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ 10 වගන්තිය ප්‍රකාරව ඉදිරිපත් කළ යුතු විගණකාධිපති වාර්තාව යථාකාලයේදී පාර්ලිමේන්තුව වෙත ඉදිරිපත් කරනු ලැබේ.

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණුවලින් වන බලපෑම හැර, මූල්‍ය ප්‍රකාශනවලින් 2023 දෙසැම්බර් 31 දිනට ශ්‍රී ලංකා රේගුවේ මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය කාර්යසාධනය හා මුදල් ප්‍රවාහ ප්‍රකාශනය පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.

SDDC (Adm)
07/06
DC

DDC/Adm
Pls. compile this
question with Perfor
submit to IDP
10/06/23



07/06/23 (per)

Pls see the
or come and
07/06/23



1.2 තත්ත්වගණනය කළ මතය සඳහා පදනම

මෙම වාර්තාවේ 1.6 ඡේදයේ දක්වා ඇති කරුණු මත පදනම්ව මාගේ මතය තත්ත්වගණනය කරනු ලැබේ. ශ්‍රී ලංකා විගණන ප්‍රමිතීන්ට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මූල්‍ය ප්‍රකාශන සම්බන්ධයෙන් මාගේ වගකීම, විගණකගේ වගකීම යන වගන්තියේ තවදුරටත් විස්තර කර ඇත. මාගේ තත්ත්වගණනය කළ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබා ගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මූල්‍ය ප්‍රකාශය සම්බන්ධයෙන් ප්‍රධාන ගණන්දීමේ නිලධාරීගේ හා ගණන්දීමේ නිලධාරීගේ වගකීම

පොදුවේ පිළිගත් ගිණුම්කරණ මූලධර්මවලට අනුකූලව හා 2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වගන්තියේ සඳහන් විධිවිධානවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කෙරෙන පරිදි මූල්‍ය ප්‍රකාශන පිළියෙල කිරීම හා වංචා සහ වැරදි හේතුවෙන් ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකි වනු පිණිස අවශ්‍යවන අභ්‍යන්තර පාලනය තීරණය කිරීම ගණන්දීමේ නිලධාරීගේ වගකීම වේ.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16(1) වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුව විසින් වාර්ෂික හා කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වා ගෙන යා යුතුය.

ජාතික විගණන පනතේ 38(1)(ඇ) උප වගන්තිය ප්‍රකාරව දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායීත්වය පිළිබඳව කලින් කල සමාලෝචනයක් සිදු කර ඒ අනුව පද්ධතිය ඵලදායී ලෙස කරගෙන යාමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය පිළිබඳ විගණකගේ වගකීම

සමස්ථයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා හා වැරදි හේතුවෙන් ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සෑම විටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කර ගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇති විය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කර ගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.



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

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

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව ගණන්දීමේ නිලධාරී දැනුවත් කරමි.

1.5 වෙනත් නෛතික අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) වගන්තිය ප්‍රකාරව පහත සඳහන් කරුණු මා ප්‍රකාශ කරමි.

- (අ) මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වන බවට,
- (ආ) මාගේ වාර්තාවේ තත්ත්වගණනය කළ මතය සඳහා පදනම කොටසේ 1.6.2 (ඇ) ඡේදයේ දක්වා ඇති නිරීක්ෂණය හැර ඉකුත් වර්ෂයේදී මා විසින් සිදු කරන ලද නිර්දේශ ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත් වේ.

1.6 මූල්‍ය ප්‍රකාශන පිළිබඳ අදහස් දැක්වීම

1.6.1 තැන්පතු ගෙවීම්

ටෙන්ඩර් තැන්පතු ගිණුමට රු.3,845,000 ක මුදලක් වැරදි ලෙස හර කිරීම නිසා සමාලෝචිත වර්ෂය අවසාන දිනට වූ මූල්‍ය තත්ත්වය පිළිබඳ ප්‍රකාශනයේ තැන්පතු ගිණුමේ ශේෂය එම වටිනාකමින් අඩුවෙන් දක්වා තිබුණි.

1.6.2 මූල්‍ය නොවන වත්කම්

- (අ) ශ්‍රී ලංකා රේගුව සතුව දැනට භාවිතයට ගන්නා ධාවන තත්ත්වයේ පවතින රු.68,500,000 ක් වටිනා වාහන 13ක් ගිණුම්ගත කර නොතිබීම නිසා මූල්‍ය නොවන වත්කම් වල අගය එම වටිනාකමින් අඩුවෙන් දක්වා තිබුණු අතර එකී වාහන සඳහා අලුත්වැඩියා වියදම්, රක්ෂණ වියදම් සහ අනෙකුත් සේවා වියදම් වශයෙන් රු.1,424,171 ක් දරා තිබුණි.
- (ආ) 2022 වර්ෂයේ දී විකුණා තිබුණු වාහන 3 ක අගය වූ රු. 4,250,000 ක වටිනාකම ගිණුම් වලින් ඉවත් නොකිරීම නිසා මූල්‍ය නොවන වත්කම් වල වටිනාකම එම අගයෙන් වැඩියෙන් දක්වා තිබුණි.
- (ඇ) සමාලෝචිත වර්ෂය අවසාන දිනට මූල්‍ය ප්‍රකාශනවල ඉඩම් වටිනාකම රු. 4,171,150,000 ක් ලෙස දැක්වුවද, ඉඩම් කැබලි 16 ක වටිනාකම තක්සේරු කර ගිණුම්ගත කිරීමට කටයුතු කර නොතිබුණි.

1.6.3 විගණනය සඳහා සාක්ෂි නොවීම

2023 වර්ෂයේදී ශ්‍රී ලංකා රේගුවේ නිලධාරීන් 2204 දෙනෙකු සඳහා වැටුප්, වේතන, අතිකාල, නිවාඩු දින වැටුප් හා දිරිදීමනා වශයෙන් රජයේ ඒකාබද්ධ අරමුදලින් රු.2,055,010,979 ක් ද, රේගු අතිකාල නැව් බඩු පරීක්ෂා කිරීමේ ගාස්තු හා තොරතුරු තාක්ෂණ සන්නිවේදන අරමුදල මගින් රු.995,739,327 ක් ද වශයෙන් එකතුව රු.3,050,750,306 ක් ගෙවා තිබූ අතර එකී වියදම සම්බන්ධයෙන් තහවුරු කිරීමේ සාක්ෂිය වන සේවයට වාර්තා කළ බව සනාථ කෙරෙන ඇගිලි සලකුණු වාර්තා විගණනයට ඉදිරිපත් නොවුණි. පැමිණිම හා පිටවීම සටහන් කිරීම සඳහා පොදු 18 ආකෘති පත්‍රය අනුව විධිමත් පරිදි අත්සන් ලේඛනයක් පවත්වා ගෙන යන බවට රේගු අධ්‍යක්ෂ ජනරාල් විසින් විගණනයට දන්වා තිබුණ ද ආයතන අධ්‍යක්ෂ ජනරාල් ගේ 2023 සැප්තැම්බර් 26 දිනැති ලිපියෙන් එවැනි ලේඛනයක් භාවිතා කරන්නේ නම් එහි සඳහන් කරන වේලාවට ඇගිලි සලකුණු යන්ත්‍රයේ ද සටහන් කිරීමට හැකිබව දන්වා තිබුණි.

2. මූල්‍ය සමාලෝචනය

2.1 ආදායම් කළමනාකරණය

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

(අ) මූලික ඇස්තමේන්තුව හා සංශෝධිත ඇස්තමේන්තු ගත ආදායම

ආදායම් සංකේත 9 කට අදාළව මූලික ඇස්තමේන්තුව හා සංශෝධිත ඇස්තමේන්තුව අතර සියයට 12 සිට සියයට 48 දක්වා වූ පරාසයක ඌණ විචලනයන් විය.

(ආ) පූර්ව වර්ෂයේ ආදායම සමඟ සැසඳීම

- (i) සමාලෝචිත වර්ෂයේ ආදායම් පූර්ව වර්ෂයේ ආදායම් සමඟ සැසඳීමේදී ආදායම් සංකේත 05 කට අදාළව ආදායමෙහි සැලකිය යුතු අඩුවීමක් දක්නට ලැබුණු අතර එය සියයට 3 සිට සියයට 35 ක් දක්වා වූ පරාසයක් ගෙන තිබුණි.
- (ii) සමාලෝචිත වර්ෂයේ ආදායම් සංකේත 07 කට අදාළව පූර්ව වර්ෂයට සාපේක්ෂව ආදායමේ වර්ධනයක් නිරීක්ෂණය වූ අතර එය සියයට 13 සිට 806 ක පරාසයක් ගෙන තිබුණි.

මේ සම්බන්ධයෙන් පහත නිරීක්ෂණයන් වැඩිදුරටත් සිදුකරනු ලැබේ.

- ලංකාව බණිජ තෙල් අවශ්‍යතාවය සඳහා සම්පූර්ණයෙන්ම විදේශීය රටවල් මත යැපෙන බැවින් සමාලෝචිත වර්ෂයේ ශ්‍රී ලංකා රේගුව විසින් රැස්කරන ලද සමස්ත ආදායම වූ රු.694,081,560,888 න් රු.143,642,439,301 ක මුදලක් බණිජ තෙල් නිෂ්පාදන බද්දෙන් එකතු කර තිබුණි. එය සමස්ත ආදායමින් සියයට 20 ක් වූ අතර පූර්ව වර්ෂයට සාපේක්ෂව සියයට 171 ක වර්ධනයක් පෙන්නුම් කර තිබුණි.
- සමාලෝචිත වර්ෂයේ දී රු.32,525,767,540 ක් මෝටර් වාහන බදු ලෙස රැස්කර තිබූ අතර එම අගය පූර්ව වර්ෂයට සාපේක්ෂව සියයට 124 ක වර්ධනයක් පෙන්නුම් කර තිබුණි.
- සමාලෝචිත වර්ෂය තුළ දී ශ්‍රී ලංකා රේගුව විසින් ආනයන තීරු බදු ලෙස රු.105,120,348,636 ක් රැස් කර තිබූ අතර එය පූර්ව වර්ෂයේ රැස්කරන ලද රු.50,009,441,351ට සාපේක්ෂව සියයට 110 ක් හෙවත් රු.55,110,907,285 ක වර්ධනයක් පෙන්නුම් කර තිබුණි.

(ඇ) හිඟ බදු ආදායම්

- (i) 2023 දෙසැම්බර් 31 දිනට රු.58,478,974,134 ක් වූ සමස්ත හිඟ බදු ආදායමෙන් රු. 22,045,631,965 ක් හෙවත් සියයට 38 ක් ආනයන හිඟ බදු විය. ඉන් රු. 22,044,882,600 ක් 2020 වර්ෂයට ද පෙර සිට පැවත එන හිඟ ආදායම් විය. පැරණි හිඟ ආදායම්වලට අදාළ තොරතුරු දෙපාර්තමේන්තුවෙන් සොයා ගැනීම අපහසු බව මෙම වාර්තාවේ කෙටුම්පතට පිළිතුරු වශයෙන් රේගු අධ්‍යක්ෂ ජනරාල්වරයා විසින් මා වෙත වාර්තා කර තිබුණි.
- (ii) 2023 දෙසැම්බර් 31 දිනට සමස්ත හිඟ බදු ආදායමෙන් රු. 15,236,676,819 ක් හෙවත් සියයට 26 ක් විශේෂ වෙළඳ භාන්ඩ බදු වලින් නියෝජනය වූ නමුත් එම වටිනාකම 2020 වර්ෂය හා ඊට පෙර වර්ෂවල සිට පැවත එන හිඟ හිටි ආදායම් විය. කෙසේ වුවද, සමාලෝචිත වර්ෂය අවසානය වනතෙක් එම ආදායම් අය කර ගැනීමට කටයුතු කර නොතිබුණි.
- (iii) 2023 දෙසැම්බර් 31 දිනට සමස්ත හිඟ බදු ආදායමෙන් රු. 9,945,317,734 ක් එනම් සියයට 17 ක් වරාය හා ගුවන්තොටුපල සංවර්ධන බදු වූ අතර ඉන් ද රු. 9,944,374,107 ක් එනම් සියයට 99.9 ක් 2020 වර්ෂය හා ඊට පෙර වර්ෂවල සිට පැවත එන හිඟ ආදායම් විය. වර්ෂය තුළ අයකරගත් හිඟ ආදායම රු.541,402,749 ක් වූ අතර එම ප්‍රමාණය වරාය හා ගුවන්තොටුපල සංවර්ධන හිඟ බදු ආදායමෙන් සියයට 5 ක පමණ ඉතා පහළ අගයක් විය.
- (iv) සමාලෝචිත වර්ෂයේ ආරම්භක හිඟ ආදායම වූ රු.61,169,827,260 ක ශේෂය විශ්ලේෂණය කිරීමේ දී වර්ෂය තුළ අයකර ගෙන තිබූ ආදායම රු.3,712,880,081ක් වූයෙන් හිඟ ආදායම් අයකර ගැනීමේ ප්‍රමාණය සියයට හයක (6) වැනි සුළු ප්‍රතිශතයක් පමණක් විය.
- (v) 2023.12.31 දිනට හිඟ ආදායම වූ රු.58,478,974,134න් රු.58,389,713,033 ක් හෙවත් සියයට 99.8 ක් හිඟ ශේෂය “මහාභාණ්ඩාගාරයේ අනුමැතිය මත පසුව ගෙවීමේ පදනමට භාණ්ඩ නිදහස් කිරීම හේතුවෙන්” පැන නැගුණු බව මූල්‍ය ප්‍රකාශනවල සඳහන් කර තිබුණු බැවින් එවැනි අනුමැතීන් ලබා දීම සම්බන්ධව මහාභාණ්ඩාගාරයේ විශේෂ අවධානය යොමු කළ යුතුව පැවතුණි.

(ඈ) ආදායමෙන් ආපසු ගෙවීම්

සමාලෝචිත වර්ෂයේ රු.11,734,340,670 ක් වැරදි නිවැරදි කිරීම් ලෙස ආදායමෙන් ආපසු ගෙවා තිබුණු අතර එය පසුගිය වර්ෂයට සාපේක්ෂව එය සියයට 2667 ක වැඩිවීමකි.

2.2 වියදම් කළමනාකරණය

2.2.1 පුනරාවර්තන වියදම්

(අ) ප්‍රතිපාදන ඉතිරිවීම

සමාලෝචිත වර්ෂයේ පුනරාවර්තන වියදම් සම්බන්ධයෙන් වැය විෂයයන් 19 ක ඉද්ධ ප්‍රතිපාදනයෙන් ප්‍රතිශතයක් ලෙස සියයට 10 සිට සියයට 100 ක් දක්වා පරාසයක ප්‍රතිපාදන ඉතිරිවීමක් නිරීක්ෂණය විය.

(ආ) වියදම් විවලතාවයන්

2022 වර්ෂයට සාපේක්ෂව සමාලෝචිත වර්ෂයේ වැය විෂයයන් 13 ක වියදම් වැඩි වී තිබුණු අතර ඒ අනුව වියදම් සීමා කිරීමක් සිදු වී නොතිබුණි.

2.3 බැරකම් හා බැඳීම්වලට එළඹීම

(අ) ප්‍රතිපාදන ඉක්මවා බැරකම්වලට එළඹීම

2023 වර්ෂයේදී ශ්‍රී ලංකා රේගුව විසින් වැය විෂයයන් 02 කට අදාළව ප්‍රතිපාදන ඉක්මවා රු. 25,895,429 ක් වූ බැරකම්වලට එළඹ තිබුණි.

(ආ) අනිකුත් බැඳීම් හා බැරකම්

- (i) මූල්‍ය ප්‍රකාශන සමඟ ඉදිරිපත් කරන ලද බැරකම් විස්තරයේ සහ බැරකම් ලේඛනයේ ඇතුළත් නොවූ වැය විෂයයන් 08කට අදාළව 2024 වර්ෂයේ දී ගෙවූ බැරකම් එකතු වටිනාකම රු. 34,767,112 ක් විය.
- (ii) මූල්‍ය ප්‍රකාශන සමඟ ඉදිරිපත් කරන ලද බැරකම් ප්‍රකාශයේ හෝ 2024 වර්ෂයේ මුල් මාසයන්හි ගෙවා නොතිබුණු නමුත් බැරකම් ලේඛනයේ පමණක් ඇතුළත් වූ බැරකම් වටිනාකම රු. 3,748,829 ක් විය.

2.4 ගණන්දීමේ නිලධාරී විසින් සිදු කළ යුතු සහතිකවීම්

2018 අංක 19 දරන ජාතික විගණන පනතේ 38 වන වගන්තියේ විධිවිධාන අනුව දෙපාර්තමේන්තුවේ මූල්‍ය පාලනය සඳහා සඵලදායී අභ්‍යන්තර පාලන පද්ධතියක් සකස් කර පවත්වා ගෙන යනු ලබන බවට ගණන්දීමේ නිලධාරී සහතික විය යුතු අතර එම පද්ධතියේ සඵලදායීතාවය පිළිබඳව කලින් කල සමාලෝචනය සිදු කර ඒ අනුව පද්ධති ඵලදායී ලෙස කර ගෙන යෑමට අවශ්‍ය වෙනස්කම් සිදු කරනු ලැබිය යුතු අතර එම සමාලෝචනයන් ලිඛිතව සිදු කර එහි පිටපතක් විගණකාධිපති වෙත ඉදිරිපත් කළ යුතු වුවද, එවැනි සමාලෝචනයන් සිදු කළ බවට ප්‍රකාශ විගණනයට ඉදිරිපත් කර නොතිබුණි.

2.5 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම
පහත සඳහන් අනුකූල නොවීම් නිරීක්ෂණය විය.

නීති, රීති හා රෙගුලාසි වලට අනුකූල නොවීම
යොමුව

(අ) 1968 අංක 17 දරන රේගු
ආඥා පනත

(i) 84 (අ) (3) වගන්තිය

i. බන්දිත ගුදම් පහසුකම (Manufacture in Bond) ලබාගන්නා විට ගුදම්ගත භාණ්ඩ දේශීය පරිභරණය සඳහා ගුදමින් මුදාහරින අවස්ථාවේදී “ආනයනය කරන ලද භාණ්ඩ සේ සලකා” තීරු බදු ගණන් බැලීම සහ ගෙවීම් සිදු කළ යුතුය. කෙසේවුවද, දේශීයව සියයට 30 ට නොඅඩු අගයක් එකතු කර වාහන නිෂ්පාදනය කරන්නන්ට කර්මාන්ත අමාත්‍යවරයාගේ නිර්දේශ මත ලබා දෙන සියයට 70ක නිෂ්පාදන බදු සහනය එකී බන්දිත ගුදම් පහසුකම් ලබාගන්නා වාහන උපාංග එකලස් කරන සමාගම් දෙකක් විසින් ද ලබා ගැනීමට කටයුතු කර තිබුණු අතර රේගුව විසින් ද ආඥා පනතේ යොමුගත ප්‍රතිපාදන නොසලකා හැර එකී බදු සහනය ලබා දීමට කටයුතු කර තිබුණි. ඒ අනුව 2023 වර්ෂයේදී අදාළ සමාගම් දෙක විසින් වාහන 326 ක් එකලස් කර දේශීය වෙළඳපලට නිකුත් කර තිබුණු අතර එම වාහන සඳහා ගුදමින් මුදාහරින විට අය විය යුතු නිෂ්පාදන බද්ද රු.350,432,000 ක් වුවද රු.246,628,800 ක් පමණක් අයකර තිබීම නිසා රාජ්‍ය ආදායම රු.103,803,200 න් අඩු වී තිබුණි.

ii. වාහන එකලස් කරන ඒවැනි එක් සමාගමක් විසින් වාහන වර්ග 2කට අදාළව 2023 වර්ෂයේදී සියයට 30 ක නිෂ්පාදන බදු ගෙවා රේගු ගුදමෙන් වාහන නිදහස් කරගෙන ඉතා ඉහළ වෙළඳපල මිල ගණන් වලට ඒවා විකුණා අති විශාල ලාභයක් උපයා තිබුණි. ඒ අනුව ගුදමෙන් පිටවන විට පරිමාණ රු.6,307,763 ක් වූ එක් වාහන වර්ගයක වැට් බදු රහිත වෙළඳපල අලෙවි මිල රු.11,525,423 ක් වී තිබුණු අතර අනෙක් වාහන වර්ගයේ ගුදමෙන් පිටවන විට පරිමාණ රු.9,782,658 ක් වී වැට් රහිත අලෙවි මිල රු.13,555,084 ක් වී තිබුණි. ඉහත වාහන වර්ග

දෙකෙහි පිරිවැය සහ වෙළඳපල අලෙවි මිල අතර පිළිවෙලින් රු.5,217,660 ක සහ රු.3,772,426 ක වෙනසක් විය.

(ii) 153 (2) (ආ) වගන්තිය

ත්‍යාග අරමුදලින් ත්‍යාග මුදල් බෙදා හැරීම සඳහා මුදල් අමාත්‍යවරයාගේ එකඟතාවය ලබා ගෙන ඒ සඳහා සුදුසු ක්‍රමවේදයක් සකස් කළ යුතු වුවද, 1988 ජනවාරි 28 දින අංක පීඑල් 118 දරන දෙපාර්තමේන්තු නියෝගය සඳහා මුදල් අමාත්‍යවරයාගේ එකඟතාවය ලබා ගෙන ඇති බවට තහවුරු කර ගැනීමකින් තොරව 2012 වසරේ සිට 2023 වර්ෂය දක්වා වූ වර්ෂ 12 ක් තුළ ත්‍යාග අරමුදල් ලෙස නිලධාරීන් සඳහා රු.19,429,331,820ක්ද, ඔත්තුකරුවන් සඳහා රු.2,980,886,848 ක් ද බෙදා හැර තිබුණි. මුදල් අමාත්‍යවරයාගේ අනුමැතිය ලබාගෙන ඇති ලියකියවිලි ආයතනය තුළින් සොයා ගැනීමට මේ වන විට නොහැකිවී ඇති බව රේගුව විසින් විගණනය වෙත දන්වා තිබුණි.

(iii) 162 වගන්තිය

යොමුගත වගන්තිය ප්‍රකාරව අල්වා ගැනීමෙන් පසු නීති විරෝධී බැව් ප්‍රකාශ කළ බඩු සම්බන්ධයෙන් හැකි පමණ ඉක්මනින් සුදුසු පරිදි ක්‍රියාකළ යුතු වුවද, වටිනාකම තහවුරු නොකළ වසර 02 සිට වසර 12 දක්වා පැරණි විවිධ ආහාර ද්‍රව්‍ය, බෙහෙත් වර්ග සහ පොහොර ආදිය සහිත බහාලුම් 39 ක් ද, වසර 01 සිට 05 දක්වා පැරණි විවිධ ද්‍රව්‍ය අඩංගු බහාලුම් 448 ක් ද, අත්තර්ගත ද්‍රව්‍ය ඇති/නැති බව නොදන්නා වසර 05 සිට වසර 10 ක් දක්වා පැරණි බහාලුම් 116 ක් ද, වසර 10 ට වැඩි බහාලුම් 38 ක් ද, සමාලෝචිත වර්ෂය අවසාන දින දක්වා විවිධ ස්ථානවල රඳවා තිබුණි. තවද, වසර 01 සිට වසර 06 ක් දක්වා පැරණි රු.186,058,922 ක් වටිනා සහල් සහිත බහාලුම් 53 ක් මිනිස් පරිභෝජනයට නුසුදුසු මට්ටමක පවතින නමුත් පාරිභෝගික සේවා අධිකාරිය මගින් පළකරන ලද ගැසට් පත්‍රයක් හේතුවෙන් ඒවා සත්ත්ව ආහාර වශයෙන් යොදා ගැනීමට ද නොහැකි තත්ත්වයක් උද්ගත වී ඇති බව විගණනයට වාර්තා කර තිබුණි.

(ආ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික
 සමාජවාදී ජනරජයේ
 ආයතන සංග්‍රහය

(i) XXIV පරිච්ඡේදයේ 4 වන
 උප වගන්තිය

- සමාලෝචිත වර්ෂය අවසාන දිනට මිස ගිය නිලධාරීන්ගෙන් අයවිය යුතු වර්ෂ 10 සිට 20 දක්වා පැරණි ණය ශේෂය රු.179,126 ක් ද, වර්ෂ 20 ඉක්මවූ ණය ශේෂ රු.37,890 ක් ද, වර්ෂ 01 සිට 03 දක්වා පැරණි ණය ශේෂය රු.626,014 ක් ද, වසරකට වඩා අඩු ණය ශේෂය රු. 323,954 ක් ද විය.
- සමාලෝචිත වර්ෂය අවසාන දිනට විශ්‍රාම ගිය නිලධාරීන්ගෙන් අයවිය යුතු වර්ෂ 20 ඉක්මවූ ණය ශේෂය රු.55,052 ක් ද, වර්ෂ 10 සිට 20 දක්වා පැරණි ණය ශේෂය රු.294,394 ක් ද, වර්ෂ 05 සිට 10 දක්වා පැරණි ණය ශේෂය රු.211,273 ක් ද, වර්ෂ 3 සිට 5 දක්වා පැරණි ණය ශේෂය රු.345,544 ක් ද, වර්ෂ 01 සිට 03 දක්වා පැරණි ණය ශේෂය රු.50,855 ක් ද, වසරකට වඩා අඩු ණය ශේෂය රු. 1,530,130 ක් ද විය.
- ස්ථානමාරුවී ගිය නිලධාරීන්ගෙන් වර්ෂ 20 ක් ඉක්මවූ ණය ශේෂය රු.328,369 ක් ද, වර්ෂ 10 සිට 20 දක්වා ණය ශේෂය රු.65,638 ක් ද, වසරකට වඩා අඩු ණය ශේෂය රු.373,393 ක් ද පියවීමට පියවර ගෙන නොතිබුණි.
- වැඩ තහනම්කර ඇති නිලධාරීන්ගෙන් වසර 20 ට වඩා වැඩි ණය ශේෂය රු. 85,556 ක් ද, වසර 10 සිට 20 දක්වා පැරණි ණය ශේෂය රු.1,157,986 ක් ද, වර්ෂ 05 සිට 10 දක්වා පැරණි ණය ශේෂය රු.68,800 ක් ද, වර්ෂ 1 සිට 03 දක්වා ණය ශේෂය රු.165,036 ක් ද වූ අතර, සේවය හැර ගිය නිලධාරීන්ගෙන් වර්ෂ 20 ට වඩා වැඩි ණය ශේෂය රු.97,335 ක් ද, වර්ෂ 10 සිට 20 දක්වා ණය ශේෂය රු.375,738 ක් ද විය. වසර 1 සිට 3 දක්වා ණය ශේෂය රු.226,304 ක් ද වසර 1 ට අඩු ණය ශේෂ රු.286,527 ක් විය. අදාළ නිලධාරීන්ගෙන් මෙම ණය ශේෂ අයකර ගැනීමට කටයුතු කළ යුතුව පැවතුණි.

(ii) XLVIII පරිච්ඡේදයේ 13 වගන්තිය සහකාර රේගු අධිකාරිවරයෙක් විසින් 2020 වර්ෂයේ දී සිදු කරන ලද මුදල් වංචාවක් සම්බන්ධයෙන් රේගු අධ්‍යක්ෂ ජනරාල් විසින් අල්ලස් හෝ දූෂණ චෝදනා විමර්ශන කොමිෂන් සභාවට පැමිණිලි කර තිබුණු අතර අදාළ වංචාව පිළිබඳ තොරතුරු රේගුව සතුව නොපැවතීම හේතුව වශයෙන් දක්වමින් නිලධාරියා පිළිබඳව 2023 දෙසැම්බර් 31 දින වන විට ද දෙපාර්තමේන්තු පරීක්ෂණ කිසිවක් පවත්වා නොතිබුණි.

(ඇ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහය

මු.රෙ. 102 සහ 110

විදේශීය පුද්ගලික ආයතනයක් විසින් නැවකින් නැවකට භාණ්ඩ මාරු කිරීමේ ක්‍රමය යටතේ (Transshipment) සිංගප්පූරුවෙන් නැව්ගත කරනු ලැබූ දුම්වැටි තොගයකට අදාළව සිදු කරන ලද විමර්ශන අවසානයේ එම දුම්වැටි තොගය රු.5,901,750 ක වෙන්දේසිකර තිබුණි. කෙසේවුවද, එම විකිණීමට එරෙහිව අදාළ විදේශ ආයතනය විසින් පැවරූ නඩු වලින් රේගුව වැරදිකරු වී තිබුණු බැවින් රේගුවට මෙම වැරදි තීරණය මත රු.69,451,809 ක් ගෙවීමට සිදු වී තිබුණි. මෙම විමර්ශනයට අදාළ ගොනුව ද පසුව අස්ථානගත වී තිබුණු අතර එයට වගකිවයුතු නිලධාරීන්ට සහ ඉහත වැරදි තීරණයට වගකිව යුතු නිලධාරීන්ට එරෙහිව 2023 මැයි 11 දින පත් කරන ලද මූලික විමර්ශන කමිටු වාර්තාව ඉන් මාස දෙකක් ඇතුළත ඉදිරිපත් කළ යුතුව පැවතුණ ද, 2024 අප්‍රේල් 25 දින වන විටද ඉදිරිපත් කර නොතිබුණි.

(ඈ) මුදල් අමාත්‍යාංශ වක්‍රලේඛ

(i) 2017 ජුනි 28 දිනැති අංක 01/2017 දරන වත්කම් තොරතුරු නියමිත දිනට පෙර කොම්ප්‍රෝලර් ජනරාල් වෙත යවා කළමනාකරණ වක්‍රලේඛයේ ඇමුණුම VI වක්‍රලේඛය ප්‍රකාරව අනුමත ආකෘතිය අනුව සියළු වත්කම් වල තොරතුරු නියමිත දිනට පෙර කොම්ප්‍රෝලර් ජනරාල් වෙත යවා නොතිබුණි.

(ii) 2020 අගෝස්තු 28 දිනැති අංක 02/2020 දරන රාජ්‍ය මුදල් වක්‍රලේඛයේ 03 ඡේදය (අ) සෑම රජයේ දෙපාර්තමේන්තුවක් විසින්ම තමන්ගේ ආයතනය වෙනුවෙන් ඉදිරි වර්ෂය සඳහා වන වාර්ෂික ක්‍රියාකාරී සැලැස්ම පිළියෙල කර ප්‍රවර්තන වර්ෂයේ දෙසැම්බර් මස 15 දිනට පෙර ප්‍රධාන ගණන්දීමේ

නිලධාරියා වෙත ඉදිරිපත් කළ යුතු වුවත් රේගු දෙපාර්තමේන්තුවේ 2023 වර්ෂය සඳහා වූ ක්‍රියාකාරී සැලැස්ම 2023 පෙබරවාරි 10 දින ඉදිරිපත් කර තිබුණි.

(ආ) ආදායම් දෙපාර්තමේන්තුවක් විසින් වාර්ෂික අයවැය ඇස්තමේන්තුවල සඳහන් එක් එක් ආදායම් ශීර්ෂයන් සඳහා අනුමත ආදායම් වෙනුවෙන් ක්‍රියාකාරී සැලැස්මෙහි ආදායම් එකතු කිරීමේ ප්‍රතිදානය (Output) වටිනාකම් සමඟ වෙන වෙනම දැක්විය යුතු වුවද රේගුව එලෙස දක්වා නොතිබුණි.

(ඉ) 2008 පෙබරවාරි 06 දිනැති පුරවැසි/සේවලාභී ප්‍රඥප්තිය ක්‍රියාත්මක කිරීම, අධීක්ෂණය හා අංක 05/2008 දරන රාජ්‍ය ඇගයීම පිළිබඳව ආයතනය විසින් ක්‍රමවේද සකස් කර නොතිබුණි. පරිපාලන චක්‍රලේඛය සහ 2018 ජනවාරි 24 දිනැති අංක 05/2008 (i) දරන රාජ්‍ය පරිපාලන චක්‍රලේඛය

(ඊ) 2008 ජුනි 13 දිනැති අංක රජය සතු ඉඩම් අනවසරෙන් අල්ලා ගැනීම පාලනය හා LD- 1,34(I) 2008 දරන කළමනාකරණය විධිමත් කිරීමට කටයුතු නොකර කොම්පක්සිද්‍ර ඉඩම් හා ඉඩම් සංවර්ධන විදියේ මෝගන් පාරේ ශ්‍රී ලංකා රේගුව සතු නිල නිවාස භූමියේ අමාත්‍යාංශ චක්‍රලේඛය අනවසර පදිංචි කරුවන් 18 දෙනෙකු පදිංචිව සිටින අතර චක්‍රලේඛය අනුව අනවසර පදිංචිකරුවන් ඉවත් කිරීමට කටයුතු කර නොතිබුණි.

2.6 තත්ත්කාර්ය අතුරු අග්‍රිම නිකුත් කිරීම හා පියවීම

2020 අගෝස්තු 28 දිනැති අංක 01/2020 දරණ රාජ්‍ය මුදල් චක්‍රලේඛයෙන් සංශෝධිත මු.රෙ.371

(2) (ආ) ප්‍රකාරව ලබාගත් අත්තිකාරම් මුදල් එම කාර්යය නිමකළ විගසම පියවිය යුතු වුවද, අවස්ථා 15 කදී රු.20,000 සිට රුපියල් මිලියන 1ක් දක්වා වටිනාකමින් යුතුව ලබාගත් රු.2,315,500 ක අත්තිකාරම් දින 12 සිට දින 284 ක් දක්වා පියවීම ප්‍රමාද වී තිබුණි.

3 මෙහෙයුම් සමාලෝචනය

3.1 කාර්යසාධනය

- (අ) 2018 අංක 19 දරන ජාතික විගණන පනතේ 16 (2) වගන්තිය සහ 2020 අගෝස්තු 28 දිනැති අංක 2/2020 දරන රාජ්‍ය මුදල් චක්‍රලේඛයේ 10.2 ඡේදය ප්‍රකාරව දෙපාර්තමේන්තුව විසින් වාර්ෂික කාර්යසාධන වාර්තාව 2024 පෙබරවාරි 28 දිනට ඉදිරිපත් නොකළ බැවින් එකී වාර්තාවේ සඳහන් සංඛ්‍යා හා අනෙකුත් තොරතුරුවල නිවැරදිතාවය විගණනයේදී පරීක්ෂා කිරීමට නොහැකි විය.
- (ආ) 2023 දෙසැම්බර් 31 දින වන විට රේගුවේ විවිධ අංශ විසින් සිදුකරන රේගු විමර්ශන 8450 ක් පැවතුණි. ඉන් විමර්ශන 3080 ක් වසර 05කට වඩා ද, විමර්ශන 4348 ක් වසර 02 සිට වසර 04ක් දක්වා ද, විමර්ශන 1022 ක් වසරක් තුළද වශයෙන් නොවිසඳී ප්‍රමාද ව පැවතුණි. විමර්ශන ප්‍රමාදවීම මත අත් අඩංගුවට ගත් භාණ්ඩ නශ්‍ය වීම, හායනය වීම, පසු කාලීන අලෙවියෙන් නිසි වටිනාකමක් ලබා ගැනීමට නොහැකි වීම, ඔත්තුකරුවන් සහ නිලධාරීන් අධෛර්යයට පත් වීම ආදී අවාසිදායක තත්ත්වයන් පැන නැගී තිබුණි.
- (ඇ) රේගු වැරදි වැළැක්වීමට බහාලුම් පරීක්ෂාවේ දී පරිලෝකන පද්ධතියක් හඳුන්වා දී තිබීම, අනෙකුත් සම්බන්ධිත ආයතන අතර පද්ධති සම්බන්ධ කිරීමට කටයුතු කිරීම සහ විමර්ශන මත පදනම්ව රේගු නිලධාරීන්ට ත්‍යාග ක්‍රමයක් හඳුන්වා දී තිබීම ආදී වූ තත්ත්වයන් තිබියදී සමාලෝචිත වර්ෂය තුළ දී අවසන් කරන ලද විමර්ශන සඳහා පාදක වූ රේගු වැරදි 1902 ක් අතුරින් අතිරික්ත භාණ්ඩ ආනයන අවස්ථා 224 ක්ද, ප්‍රකාශ නොකළ භාණ්ඩ ආනයනයන් 498 ක්ද, වටිනාකම අඩුවෙන් ප්‍රකාශ කර ආනයනය කිරීම් 207 ක්ද, තහනම් කරන ලද හෝ සීමා කරන ලද භාණ්ඩ ආනයනයන් 188 ක්ද, රේගු ආඥා පනත උල්ලංගනය කරන ලද වෙනත් අවස්ථා 211 ක්ද, ආදී රේගු වැරදි හඳුනාගත හැකි විය. කෙසේවුවද, නීතිය බලාත්මක කිරීම හා පහසුකම් සැලසීම සඳහා තීරණ ගැනීමට උපයෝගී කරගත හැකි, ඉදිරි අවශ්‍යතා වලට අනුකූලව වැඩිදියුණු කරගැනීමේ හැකියාවෙන් ද යුක්ත “ස්වයංක්‍රීය අවදානම් කළමනාකරණ පද්ධතියක්” (Automated Risk Management System) රේගුව තුළ ස්ථාපිත කිරීමට කටයුතු කරගෙන යන බව අධ්‍යක්ෂ ජනරාල්වරයා විසින් පිළිතුරු ලෙස මා වෙත වාර්තා කර තිබුණි.

3.2 මූල්‍ය අක්‍රමිකතා ස්වරූපයේ ගනුදෙනු

පුද්ගලික සමාගමක් විසින් ව්‍යාජ ඉන්වොයිසි ඉදිරිපත් කර ආනයනය කරන ලද සත්ව ආහාර තොගයකට අදාළව එම සමාගම පැහැර හැරීමට උත්සාහ දැරූ බදු වටිනාකම රු.15,198,755 ක් වූ අතර අඩුවෙන් දැක්වූ භාණ්ඩ වටිනාකම (Under Value) රු.63,519,586 ක් විය. කෙසේවුවද, විමර්ශන අවසානයේ දී වංචා කිරීමට උත්සාහ කළ තීරු බදු වටිනාකම සඳහා රු.500,000 ක දණ්ඩනයක් ද අඩුවෙන් දැක්වූ භාණ්ඩ වටිනාකම සඳහා රු.19,000,000 ක අහිමි කිරීමක්ද පමණක් පැනවීමට කටයුතු කර තිබුණු අතර එය සිදු කරන ලද වරදට සාපේක්ෂව විශාල ලිහිල් කිරීමක් විය.

3.3 අනාර්ථික ගනුදෙනු

(අ) ඉන්දියාවේ සිට සුදු සීනි ලෙස අනාවරණය කර ආනයනය කරන ලද සීනි තොගයක් රේගුවේ අවදානම් කළමනාකරණ ඒකකය (RMU) මගින් දැඩි අවදානම් සහිත බවට වර්ගීකරණය කර ගැඹුරින් පරීක්ෂාවට යොමුකර තිබුණ ද, එම කාර්යය නිසි ලෙස සිදු නොවීම හා තෝරාගත් නියැදිය දෝෂයන් හදුනා ගැනීමට තරම් ප්‍රමාණවත් නොවීම නිසා එම බහාලුම් තුළ දුඹුරු සීනි තොගයක්ද තිබිය දී රේගුවෙන් භාණ්ඩ නිෂ්කාශනය කර තිබුණි. කෙසේවුවද, අනුකූලතා හා පහසුකම් සැලසීමේ අංශයට පසුව ලද තොරතුරකට අනුව සිදු කරන ලද පරීක්ෂාවේ දී ප්‍රකාශ නොකරන ලද දුඹුරු සීනි බහාලුම් 20 ක් ද එහි ඇති බවට අනාවරණය කරගෙන තිබුණි. මේ පිළිබඳව කරන ලද විමර්ශන අවසානයේ ආනයනකරුට එරෙහිව රු.500,000 ක් දඩයක් සහ රු.189,293,778 ක අහිමි කිරීමක් පනවා තිබූ අතර ආනයනකරු එකී දණ්ඩනයට එකඟවීම මත රාජසන්තක නොකර රු.190,000,000 ක බැංකු ඇපකරයක් මත භාණ්ඩ තොගය රේගු භාරයෙන් නිදහස් කරගෙන තිබුණි. ඒ අනුව පහත කරුණු නිරීක්ෂණය විය.

- (i) පනවන ලද දණ්ඩනයක් රේගු ආඥා පනතේ 165 වන වගන්තිය ප්‍රකාරව අමාත්‍යවරයාට ලිහිල් කල හැකි අතර මෙම ආනයනකරු විසින් එවැනි ලිහිල් කිරීමකට කරන ලද අභියාචනය පළමු අවස්ථාවේදී අමාත්‍යවරයා ප්‍රතික්ෂේප කර තිබුණි. එහෙත්, පසුව පනවන ලද දණ්ඩන මුදලින් රු.මිලියන 30ක් අඩු කිරීමට අමාත්‍යවරයා විසින් අනුමැතිය දී තිබුණි.
- (ii) මීට පෙර අවස්ථා 23 ක දී මෙම ආනයනකරු දණ්ඩනයන්ට ලක්වී තිබීම සහ රේගු ආඥා පනතේ 165 වගන්තියට අනුව 'නියමයන් සහ කොන්දේසි පිළිපදිනු නොලැබුවහොත් ලිහිල් කිරීමක වාසි ලැබීමට කිසිවෙකුටත් බලයක් නැත' වශයෙන් ද දක්වා ඇති බැවින් එකී තත්ත්වයන් මෙම ලිහිල් කිරීමේදී සැලකිල්ලට ගෙන නොතිබුණි.
- (iii) මෙම ලිහිල් කිරීම නිසා රජයට සිදුවූ පාඩුව රු.56,106,333ක් විය.

(ආ) වසර 5ට අධික කාලයක සිට මුදා නොගත් බහාලුමකට අදාළව ආනයන සටහන්කර ක්‍රියාත්මක කිරීම

2017 ජුනි 13 දින ජපානයෙන් කොළඹ වරායට ළගාවූ අංක MSK 8912638 දරන බහාලුමේ පාවිච්චි කරන ලද යන්ත්‍ර සහ යතුරු පැදි අඩංගු වූ නමුත් ආනයනකරු විසින් භාණ්ඩ මුදාහැරීමට රේගු ලියකියවිලි ඉදිරිපත් නොකිරීම නිසා 2018 මාර්තු 29 දින වන විට රේගු විමර්ශනයක් ආරම්භ කර තිබුණි. කෙසේවුවද, වසර 5 ක පමණ කාලයක් තිස්සේ මුදා නොගත් මෙම බහාලුමට අදාළව 2022 අප්‍රේල් 07 දින ආනයන සටහන්කරයන් රේගුවට ඉදිරිපත්වී තිබුණු අතර රේගු විමර්ශන ක්‍රියාත්මකව පැවතිය දී බහාලුමේ අඩංගු භාණ්ඩ සඳහා 2022 ජුනි 27 දින වන විට රු.2,484,411 ක තීරු බදු අය කර රේගු ප්‍රකාශන අංශයේ කටයුතු අවසන් කර තිබුණි. මෙම අවස්ථාවේදී රේගු දත්ත මෝටර් රථ



දෙපාර්තමේන්තු දත්ත පද්ධතියට සම්ප්‍රේෂණය වී තිබුණු අතර භෞතික විගණන පරීක්ෂාව සිදු කරන ලද 2023 සැප්තැම්බර් 15 දින වන විට ද ප්‍රශ්නගත බහාලුම් කොළඹ වරායෙන් මුදා නොගෙන තිබිය දී වාහන 2ක් මෝටර් රථ දෙපාර්තමේන්තුවේ ලියාපදිංචි වී තිබුණි. ඒ අනුව විමර්ශනයක් සිදු කරමින් පවතින අතරතුර සහ ආනයන සටහන්කරයේ සැක සහිත වැසි අංක තිබිය දී ඒ පිළිබඳව නිසි සැලකිල්ලක් නොදක්වා රේගුව තීරු බදු අය කිරීමට කටයුතු කර තිබුණු අතර මෝටර් රථ දෙපාර්තමේන්තුවේ දත්ත පද්ධතියට දත්ත සම්ප්‍රේෂණය වීමට ඉඩ හැරීම තුළ බහාලුම් වරායේ රඳවා තිබිය දී එහි අඩංගු භාණ්ඩ සඳහා මෝටර් රථ දෙපාර්තමේන්තුවේ වාහන අනීතිකව ලියාපදිංචි වීමට ද රේගුව වක්‍රව අනුබල දී තිබුණි.

(ඇ) වාර්ෂිකව රු.41,850,000ක කුලී මුදලක් ගෙවමින් රේගුව විසින් මට්ටක්කුලිය ප්‍රදේශයේ පෞද්ගලික සමාගමකින් ලබා ගෙන තිබුණු ඉඩමක 2023 දෙසැම්බර් 31 දිනට අත් අඩංගුවට ගන්නා ලද වාහන 435ක් රඳවා තිබුණු අතර ඒවායින් වාහන 152 ක් වසර 5ට පෙර අත් අඩංගුවට ගත් ඒවා විය. රුහුණු පුර වරාය භූමියේ ද තවත් වාහන 202 ක් රඳවා තිබුණු අතර එහි වසර 5ට පෙර අත් අඩංගුවට ගත් වාහන 36 ක් විය. මෙම සියලු වාහනවලට අදාළව මෙරටින් විනිමය වැයවීමක් සිදු වී තිබියදී දිගු කාලයක් අංගනවල ගාල් කර තැබීම හේතුවෙන් වාහන දිරාපත් වී ධාවනයට නුසුදුසු තත්ත්වයට පත්වීම සහ චෙන්දේසියකින් සාධාරණ මුදලක් ඉපයීමට නොහැකි තත්ත්වයක් ද පැන නැගී තිබුණි.

3.4 කළමනාකරණ දුර්වලතා

මිනිස් පරිභෝජනයට නුසුදුසු මාළු කන්ටේනර් 102 ක් රේගුවෙන් නිදහස් කිරීම

සී ෂෙල්ස් සිට තායිලන්තය දක්වා ගමන් කළ මත්ස්‍යයින් ගබඩා කළ බහාළුම් ෫ගත් නොකාවක් කොළඹ වරායට ආසන්න මුහුදු ප්‍රදේශයේ දී කාර්මික දෝෂයකට ලක් වී වීදුලි සැපයුම තනර වීම හේතුවෙන් ශ්‍රී ලංකාවේ වරායට ළඟා වී තිබුණු අතර එහි බහාළුම් 98 ක තිබුණු නරක් වූ මාළු තොගය විදේශීය නොකාවේ දේශීය නියෝජිතයා මගින් සොයාගත් දේශීය පෞද්ගලික ආයතනයකට කාබනික පොහොර නිෂ්පාදනය සඳහා 2022 මාර්තු 09 වන දින විකුණා තිබීම සම්බන්ධයෙන් පහත කරුණු නිරීක්ෂණය විය.

- (i) මෙම මාළු තොගය අඩංගු නොකාවෙහි ස්වභාවය Transshipment Status වුවද Import cargo status ලෙස වෙනස් කිරීමට ජ්‍යෙෂ්ඨ රේගු අධ්‍යක්ෂවරයා පත් කරන ලද කමිටුව විසින් තීරණය කර තිබුණ ද ඒ සඳහා HS Code වර්ගීකරණ කමිටුවක විධිමත් අනුමැතියක් ලබා ගෙන නොතිබුණු අතර මෙම මාළු තොගය නරක් වූ ස්වභාවයක් ගෙන ඇති බව වාර්තා කළ ද, HS Code 511.91.10 යටතේ Whole Round Tuna In Bulk ලෙස රේගු සටහන්කරයේ ඇතුළත් කර ඒ අනුව රේගුව විසින් රු. 6,288,357 බදු අයකරගෙන තිබුණි.

- (ii) සමාලෝචිත වර්ෂය අවසාන දින වන විට අප-මාළ (Fish-Waste) අඩංගු බහාලුම් 98 න් බහාලුම් 40ක තිබුණු නරක් වූ මාළ කාබනික පොහොර නිෂ්පාදනය සඳහා යොදා නොගෙන අවස්ථා 3 ක දී තායිලන්තයට හා මැලේසියාවට ප්‍රතිඅපනයනය කර තිබුණි. කාබනික පොහොර නිෂ්පාදනය සඳහා බහාලුම් 43 ක් යොදාගත් බවට ආනයන හා අපනයන පාලකවරයා විසින් වාර්තා කර තිබුණු අතර ඉතිරි බහාලුම් 15 හි ඇති නරක් වූ මාළ තවදුරටත් පෞද්ගලික ගබඩාවක රඳවා තිබුණි. කෙසේවුවද, කාබනික පොහොර සැකසීමට යැයි පවසමින් රට තුළට ගත් මාළ බහාළුම් 40ක්ම එකී කාර්යයට යොදා නොගෙන ප්‍රතිනැව්ගත කිරීමට ඉන් වසරකට පමණ පසු කටයුතු කිරීමෙන් ශ්‍රී ලංකා රේගුවේ මුල් තීරණය වැරදි බව තවදුරටත් තහවුරු වී තිබුණි.

4. තිරසර සංවර්ධනය

- (අ) 2017 අංක 19 දරණ ශ්‍රී ලංකා තිරසර සංවර්ධන පනතේ 10 යටතේ ඇති 14 වගන්තිය අනුව සෑම අමාත්‍යාංශයකටම, දෙපාර්තමේන්තුවකම, පළාත් සභාවකම, පළාත් පාලන ආයතනයකට වාර්ෂික වාර්තාවේ තිරසර සංවර්ධනය පිළිබඳ ජාතික ප්‍රතිපත්තියට සහ උපාය මාර්ගයට අනුකූල වීම පිළිබඳ ප්‍රකාශයක් ඇතුළත් විය යුතු වුවත් දෙපාර්තමේන්තුව ඒ සම්බන්ධව කටයුතු කර නොතිබුණි.
- (ආ) 2022 වර්ෂයට අදාළව රේගුව විසින් පිළියෙළ කරන ලද කාර්ය සාධන වාර්තාවේ තිරසර සංවර්ධන අරමුණු සහ ඉලක්ක සැකසීම සඳහා පියවර ගෙන ඇති බව සඳහන් කර තිබුණ ද 2023 වර්ෂයේ පිළියෙළ කරන ලද ක්‍රියාකාරී සැලැස්මේ තිරසර සංවර්ධන සැලසුම් පිළිබඳව කිසිදු කරුණක් ඇතුළත් කර නොතිබුණි.

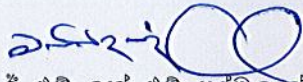
5. යහපාලනය

5.1 විගණන හා කළමනාකරණ කමිටුව

රේගු විගණන හා කළමනාකරණ කමිටුව විසින් සිදු කරන ලද නිර්දේශයන් ක්‍රියාත්මක කිරීම/ ප්‍රගතිය දුර්වල වූ අවස්ථා විය. විස්තර පහත දැක්වේ.

- (i) 2020 දෙසැම්බර් 22 පැවති විගණන හා කළමනාකරණ කමිටුවේ දී සෝල්ව් යාඩ් අංගනයේ රඳවා ඇති වාහන 141 ක රස පරීක්ෂක වාර්තා ලබා ගත යුතු බවට නිර්දේශ කර තිබිය දී, ඉන් වාහන 80 ක පමණක් වාර්තා ලබා ගෙන තිබුණි. එකී අංගනයේ ඉඩ ප්‍රමාණවත් නොමැති බව දක්වා වාහන 39 ක රස පරීක්ෂක වාර්තා ලබා ගෙන නොතිබුණි.

- (ii) වැසි අංක තෙරපීම, වාහන බඳ පැස්සීම හෝ වැසි අංක සහිත කොටස අධික ලෙස මල බැඳීමට ලක්ව තිබුණ වාහන 34 ක් සම්බන්ධයෙන් ක්‍රියා මාර්ග ගන්නා බවට වසර 02 ක සිට කළමනාකරණය එකඟ වී තිබුණ ද, සමාලෝචිත වර්ෂය අවසාන දිනය වන තෙක් ද එවැනි ක්‍රමවේදයක් සකස් කර නොතිබුණි.
- (iii) 2020 අප්‍රේල් 22 දින පැවති කමිටු රැස්වීමේ දී එකඟ වූ පරිදි හම්බන්තොට මාගම්පුර අංගනයේ පැවති වාහන 230ක් සම්බන්ධයෙන් මහා භාණ්ඩාගාරය සමඟ සාකච්ඡා කර තීරණයකට එළඹීම සමාලෝචිත වර්ෂය අවසාන දින තෙක් ද ප්‍රමාද වී තිබුණි.



ඊ. එම්. කේ. එම්. පද්මලාල්

ජ්‍යෙෂ්ඨ සහකාර විගණකාධිපති

විගණකාධිපති වෙනුවට,

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



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No. }

පියුආර්/ඒ/සියුඑස්/2023/
ආර්ථිකවිච්ඡේද/එල්.ඒ.

ඔබේ අංකය
உமது இல.
Your No. }

දිනය
திகதி
Date } 2024 මැයි 31 දින

රේගු අධ්‍යක්ෂ ජනරාල්
ශ්‍රී ලංකා රේගුව

ශ්‍රී ලංකා රේගුවේ රේගු නිලධාරීන්ගේ ක්‍ෂාග අරමුදලේ 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11 (1) වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වගණනය කළ මතය

ශ්‍රී ලංකා රේගුවේ රේගු නිලධාරීන්ගේ ක්‍ෂාග අරමුදලේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ විස්තීර්ණ ආදායම් ප්‍රකාශනය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා අරමුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන් වලින් සමන්විත 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(3) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

මාගේ වාර්තාවේ තත්ත්වගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණු වලින් වන බලපෑම හැර, අරමුදලේ මූල්‍ය ප්‍රකාශන තුළින් 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරීත්වය හා අරමුදල් ප්‍රවාහ ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.



1.2 තත්ත්වගණනය කළ මතය සඳහා පදනම

- (අ) (i) ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත අංක 01 ප්‍රකාරව මූල්‍ය ප්‍රකාශන උපවිත පදනම මත සකස් කළයුතු වුවද, මූල්‍ය අංශයට ගෙවීම් සඳහා ලද ත්‍යාග ලිපි ගොනු පමණක් සැලකිල්ලට ගෙන එම අංශයට නොලැබුණු විවිධ අංශයන්හි වැඩ අවසන්ව ඇති ත්‍යාග ගොනු සහ හිඟ දණ්ඩන ආදායම් නොසලකා හැර මූල්‍ය ප්‍රකාශන පිළියෙල කර තිබුණි.
- (ii) ඉන්ධන අරමුදල, මත්ද්‍රව්‍ය නිවාරණ අරමුදල සහ සහායක සේවා සපයන අංශවල නිලධාරීන් සඳහා ගෙවීම් අරමුදලේ (2.5% අරමුදල) සමුච්චිත ශේෂය වන රු.1,530,781,892 ක වටිනාකම ජංගම/ ජංගම නොවන වගකීම් ලෙස හඳුනාගැනීම වෙනුවට හිමිකම් යටතේ අරමුදල් වශයෙන් දක්වා තිබුණි.
- (ආ) සමාලෝචිත වර්ෂය තුළදී සහායක සේවා සපයන අංශවල නිලධාරීන් සඳහා වූ අරමුදලින් (2.5% අරමුදල) රු. 25,530,106 ක් ගෙවා තිබුණ ද, මූල්‍ය ප්‍රකාශනයන්හි එය රු. 15,496,264 ක් වශයෙන් දැක්වීම නිසා එම ගෙවීම් රු. 10,033,842 න් අඩුවෙන් දක්වා තිබුණි. ඉහත වෙනස ගැලපීම සඳහා 2023 දෙසැම්බර් මාසය තුළදී ත්‍යාග අරමුදලින් අනෙකුත් සංවිත (other pools) සඳහා වූ අරමුදලට වෙන් කරන ලද ප්‍රමාණය රු.10,033,842 න් අඩුවෙන් දක්වා තිබුණි.
- (ඇ) අරමුදල් සඳහා ගෙවීමට ඉදිරිපත් වූ සමස්ථ ගොනුවල එකතු වටිනාකම රු.8,247,989,408 ක් වුවද, ගිණුම් සටහන් අංක 2.6.1 හි එය රු.3,295,256,449 ක් වශයෙන් වැරදියට හෙළිදරව් කර තිබුණි. තවද, එම ගිණුම් සටහනෙහිම ගෙවූ සමස්ථ ගොනුවල වටිනාකම වශයෙන් 2023 වර්ෂයේ ජනවාරි සිට මැයි දක්වා ගෙවූ ආසන්න වශයෙන් රු. 3,135,184,683 ක වටිනාකම නොසලකා හැර ජුනි සිට දෙසැම්බර් දක්වා පමණක් ගෙවූ රු. 7,846,092,400 ක අගයක් දක්වා තිබුණි. ඉහත වැරදි දත්ත මත පදනම්වීම නිසා සමාලෝචිත වර්ෂය අවසානයට ගෙවිය යුතු ත්‍යාග අරමුදලේ ශේෂය වශයෙන් දැක්වූ රු.200,948,504 ක වටිනාකම නිවැරදි බවට විගණනයේදී තහවුරු නොවුණි.
- (ඈ) සමාලෝචිත වර්ෂය අවසාන දිනට වූ ශේෂ පිරික්සුමෙහි ඉන්ධන අරමුදල, මත්ද්‍රව්‍ය නිවාරණ අරමුදල (නාකොට්ස් අරමුදල), සහායක සේවා සපයන අංශවල නිලධාරීන් සඳහා ගෙවීම් අරමුදල (2.5% ක අරමුදල) සහ අනෙකුත් සංවිත (other pools) සඳහා වූ අරමුදල්වල බැර ශේෂයන් මූල්‍ය තත්ත්ව ප්‍රකාශනයෙහි දැක්වූ ශේෂයන් සමඟ පිළිවෙලින් රු. 180,744,198 ක්, රු. 61,565,303 ක්, රු. 87,735,802 ක් සහ රු. 131,717,312 ක් වශයෙන් එකතුව රු.461,762,615 න් නොසැසඳී තිබුණි.

ශ්‍රී ලංකා විගණන ප්‍රමිතවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන්

විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ තත්ත්වගණනය කළ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතීන්ට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, අරමුදල අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය අරමුදල ඇවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා අරමුදලේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

අරමුදලේ මූල්‍ය වාර්තාකරණ ක්‍රියාවලිය සම්බන්ධව පරීක්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16 (1) උප වගන්තිය ප්‍රකාරව, අරමුදලේ වාර්ෂික සහ කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන යා යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම

සමස්තයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා සහ වැරදි නිසා ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැමවිටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කරගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවිය හැකි අතර, එහි ප්‍රමාණාත්මකභාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කරගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

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

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වේතනාත්මක මහඟුරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මත ඟුරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබාගන්නා ලදී.
- භාවිතා කරන ලද ගිණුම්කරණ ප්‍රතිපත්තිවල උචිතභාවය, ගිණුම්කරණ ඇස්තමේන්තුවල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව් කිරීම් අගයන ලදී.
- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් අරමුදලේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් තිබේද යන්න සම්බන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුම්කරණය සඳහා අරමුදලේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාලත්වය තීරණය කරන ලදී. ප්‍රමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූල්‍ය ප්‍රකාශනවල ඒ සම්බන්ධයෙන් වූ හෙළිදරව් කිරීම්වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව් කිරීම් ප්‍රමාණවත් නොවන්නේ නම් මාගේ මතය විකරණය කළ යුතුය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත අඛණ්ඩ පැවැත්ම අවසන් වීමට හැකිය.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව පාලනය කරනු ලබන පාර්ශ්වයන් දැනුවත් කරමි.

2. වෙනත් නෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ සඳහන් අවශ්‍යතාවයන් සම්බන්ධයෙන් විශේෂ ප්‍රතිපාදන ඇතුළත් වේ.

- 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව අරමුදලේ මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.
- 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මාගේ වාර්තාවේ තත්ත්වගණනය කළ මතය සඳහා පදනම කොටසේ 1.2. (අ) (i) ඡේදයේ දක්වා ඇති නිරීක්ෂණය හැර ඉකුත් වර්ෂයේදී මා විසින් සිදු කරන ලද නිර්දේශ ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත් වේ.

3. මෙහෙයුම් සමාලෝචනය

3.1 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

නීති, රීති හා රෙගුලාසි වලට විස්තරය
 යොමුව

(අ) 1968 අංක 17 දරන රේගු ආඥා
 පනතේ 153 (2) (ආ)
 වගන්තිය

(i) ත්‍යාග අරමුදලින් ත්‍යාග මුදල් බෙදා හැරීම සඳහා මුදල් අමාත්‍යවරයාගේ එකඟතාවය ලබා ගෙන ඒ සඳහා සුදුසු ක්‍රමවේදයක් සකස් කළ යුතු වුවද, 1988 ජනවාරි 28 දින අංක පීඑල් 118 දරන දෙපාර්තමේන්තු නියෝගය සඳහා මුදල් අමාත්‍යවරයාගේ එකඟතාවය ලබා ගෙන ඇති බවට තහවුරු කර ගැනීමකින් තොරව 2012 වසරේ සිට 2023 වර්ෂය දක්වා වූ වර්ෂ 12 ක් තුළ ත්‍යාග අරමුදල් ලෙස නිලධාරීන් සඳහා රු.19,429,331,820 ක්ද, ඔත්තුකරුවන් සඳහා රු.2,980,886,848 ක් ද බෙදා හැර තිබුණි.

(ii) රේගු ආඥා පනතේ 153 (2) (ආ) වගන්තිය ප්‍රකාරව මුදල් අමාත්‍යවරයා විසින් අනුමත කළ යෝජනා ක්‍රමයකට අනුව ත්‍යාග මුදල් අදාළ නිලධාරීන් සහ

තොරතුරු සපයන්නන් අතර බෙදා දීම සිදුවිය යුතු වුවද, අංක පිළි 118 දරණ දෙපාර්තමේන්තු නියෝගයට 1988 සිට මේ දක්වා සංශෝධන 19ක් පමණ ගෙන එමින් රාජ්‍ය සන්නිවේදන මුදල් සහ දණ්ඩන මුදල් එකී කාර්යයන්ට සෘජුව දායකත්වය නොසපයන දෙපාර්තමේන්තුවේ අනිකුත් අංශ 18ක නිලධාරීන්ට ද බෙදා දීමට කළමනාකරණ කටයුතු කර තිබුණි. ඒ අනුව, සමාලෝචිත වර්ෂය සඳහා එවැනි අංශ වල නිලධාරීන්ට වෙන්කළ කාංශ අරමුදල් වටිනාකම රු.444,437,389 ක් විය.

(ආ) ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ මුදල් රෙගුලාසි සංග්‍රහය - මු.රෙ. 102 සහ 110

විදේශීය පුද්ගලික ආයතනයක් විසින් නැවකින් නැවකට භාණ්ඩ මාරු කිරීමේ ක්‍රමය යටතේ (Transshipment) සිංගප්පූරුවෙන් නැවගත කරනු ලැබූ දුම්වැටි තොගයකට අදාළව සිදු කරන ලද විමර්ශන අවසානයේ එම දුම්වැටි තොගය රු.5,901,750 ක වෙන්දේසිකර තිබුණි. කෙසේවුවද, එම විකිණීමට එරෙහිව අදාළ විදේශ ආයතනය විසින් පැවරූ නඩු වලින් රේගුව වැරදිකරු වී තිබුණු බැවින් රේගුවට මෙම වැරදි තීරණය මත රු.69,451,809 ක් ගෙවීමට සිදු වී තිබුණි. මෙම විමර්ශනයට අදාළ ගොනුව ද පසුව අස්ථානගත වී තිබුණු අතර එයට වගකිවයුතු නිලධාරීන්ට සහ ඉහත වැරදි තීරණයට වගකිව යුතු නිලධාරීන්ට එරෙහිව 2023 මැයි 11 දින පත් කරන ලද මූලික විමර්ශන කමිටු වාර්තාව ඉන් මාස දෙකක් ඇතුළත ඉදිරිපත් කළ යුතුව පැවතුණ ද, 2024 මැයි 30 දින වන විට ද ඉදිරිපත් කර නොතිබුණි.

3.2 අවිධිමත් ගනුදෙනු

- (අ) ආනයනකරුවෙකු විසින් ඔහුට අදාළව සිදුකරන ලද රේගු විමර්ශනයක ප්‍රතිඵලයක් වශයෙන් පැනවූ අභිමතකිරීමක් සහ දණ්ඩනයකට එරෙහිව නඩුවක් පවරා තිබුණු අතර ඉන් රේගුව අයකර ගත් මුදලින් රු.31,000,000 ක් ආනයනකරුට ආපසු ගෙවීමට නියම වී තිබුණි. අභිමතකිරීම් සහ දණ්ඩන වටිනාකමින් සියයට 50ක් මෙම අරමුදලට බැර වෙන නමුත් ත්‍යාග මුදල් ලබාගත් නිලධාරීන් ආසන්න වශයෙන් 541 ක් පමණ සිටියදී, ඔවුන්ගෙන් කිසිදු මුදලක් ආපසු අයකර නොගෙන ඒකාබද්ධ අරමුදලට බැර කළ ප්‍රමාණය සහ කළමනාකරණ හා වත්දි අරමුදලට බැර වූ ප්‍රමාණය ආපසු ගෙන ආනයනකරුට වත්දි මුදල ගෙවීමට කටයුතු කර තිබුණි.
- (ආ) පුද්ගලික සමාගමක් විසින් ව්‍යාප්ත ඉන්වොයිසි ඉදිරිපත් කර ආනයනය කරන ලද සත්ව ආහාර තොගයකට අදාළව එම සමාගම පැහැර හැරීමට උත්සාහ දැරූ බදු වටිනාකම රු.15,198,755 ක් වූ අතර අඩුවෙන් දැක්වූ භාණ්ඩ වටිනාකම (Under Value) රු.63,519,586 ක් විය. කෙසේවුවද, විමර්ශන අවසානයේ දී වංචා කිරීමට උත්සාහ කළ තීරු බදු වටිනාකම සඳහා රු.500,000 ක දණ්ඩනයක් සහ අඩුවෙන් දැක්වූ භාණ්ඩ වටිනාකම සඳහා රු.19,000,000 ක අභිමත කිරීමක් පමණක් පැනවීමට විමර්ශන නිලධාරියා කටයුතු කර තිබුණි. එහිදී පැහැර හැරීමට උත්සාහ දැරූ බදු වටිනාකමට සාපේක්ෂව පැනවූ දණ්ඩනය සියයට 3.2 ක පමණ ඉතා අඩු ප්‍රමාණයක් විය. එබැවින් රාජ්‍ය ආදායම සුරක්ෂිත කිරීම සඳහා රේගුව වඩා සැලකිල්ලෙන් කටයුතු කළ යුතු බවට මෙහිදී අවධාරණය කෙරේ.
- (ඇ) ඉන්දියාවේ සිට සුදු සීනි ලෙස අනාවරණය කර ආනයනය කරන ලද සීනි තොගයක් රේගුවේ අවදානම් කළමනාකරණ ඒකකය (RMU) මගින් දැඩි අවදානම් සහිත බවට වර්ගීකරණය කර ගැඹුරින් පරීක්ෂාවට යොමුකර තිබුණ ද, එම කාර්යය නිසි ලෙස සිදු නොවීම හා තෝරාගත් නියැදිය දෝෂයන් හඳුනා ගැනීමට තරම් ප්‍රමාණවත් නොවීම නිසා එම බහාලුම් තුළ දුඹුරු සීනි තොගයක්ද තිබිය දී රේගුවෙන් භාණ්ඩ නිෂ්කාශනය කර තිබුණි. කෙසේවුවද, අනුකූලතා හා පහසුකම් සැලසීමේ අංශයට පසුව ලද තොරතුරකට අනුව සිදු කරන ලද පරීක්ෂාවේ දී ප්‍රකාශ නොකරන ලද දුඹුරු සීනි බහාලුම් 20 ක් ද එහි ඇති බවට අනාවරණය කරගෙන තිබුණි. මේ පිළිබඳව කරන ලද විමර්ශන අවසානයේ ආනයනකරුට එරෙහිව රු.500,000 ක දඩයක් සහ රු.189,293,778 ක අභිමත කිරීමක් පනවා තිබූ අතර ආනයනකරු එකී දණ්ඩනයට එකඟවීම මත රාජසන්නක නොකර රු.190,000,000 ක බැංකු ඇපකරයක් මත භාණ්ඩ තොගය රේගු භාරයෙන් නිදහස් කරගෙන තිබුණි. ඒ අනුව පහත කරුණු නිරීක්ෂණය විය.
- (i) රේගු ආඥා පනතේ 165 වගන්තිය ප්‍රකාරව පනවන ලද දණ්ඩනය ලිහිල් කරන මෙන් ආනයනකරු විසින් සිදු කරන ලද අභියාචනය පළමු අවස්ථාවේදී අමාත්‍යවරයා විසින් ප්‍රතික්ෂේප කර තිබුණු අතර පසුව එම අභියාචනය සැලකිල්ලට ගෙන පනවන ලද දණ්ඩනය රු.මිලියන 30 කින් අඩු කිරීමට කටයුතු කර තිබුණි. දෙවන අවස්ථාවේ එපරිදි සිදු කරන ලද ලිහිල් කිරීමට හේතු පැහැදිලි නොවුණි.

- (ii) මෙම ආනයනකරු 23 වතාවකදී දණ්ඩනයන්ට ළක්වී තිබියදී අමාත්‍යවරයා විසින් රේගු ආඥා පනතේ 165 වගන්තිය ප්‍රකාරව දඩුවම හෝ දඩය ලිහිල් කරන විට එම වගන්තියේ ඇතුළත් “නියමයන් සහ කොන්දේසි සම්පූර්ණ වශයෙන් පිළිනොපැදීම තුළ එකී වාසිය ලැබීමට හිමිකම් නොමැති වීම” යන්න සැලකිල්ලට ගත්තේද යන්න හෙළිදරව් නොවුණි.
- (iii) මෙම ලිහිල් කිරීම නිසා රජයට සිදුව තිබූ සමස්ත රාජ්‍ය ආදායම අහිමි වීම රු.56,106,333 ක් විය.

3.2 කළමනාකරණ ක්‍රියාකාරකම්

- (අ) 2023 වර්ෂයේදී අවසන් කරන ලද විමර්ශන පිළිබඳව සිදුකළ නියැදි විගණනයකට අනුව ආනයනකරුවන් විසින් අවස්ථා 10ක දී විවිධ රේගු වැරදි සිදුකර රු.59,583,245 ක බදු මුදලක් ගෙවීම පැහැර හැරීමට උත්සාහ දරා තිබුණු අතර, ඒ සඳහා රේගුව විසින් පැනවූ මුලු දණ්ඩන වටිනාකම රු. 1,821,501,276ක් විය. දණ්ඩන වටිනාකම පසුව ලිහිල්කිරීම නිසා එය රු.88,116,774 ක් දක්වා අඩු වී තිබුණු අතර ලිහිල් කළ දණ්ඩන වටිනාකමින් රජයට බැර කළ සියයට 30 ක (30%) වටිනාකම රු.26,435,033 ක් වූ අතර පැහැර හැරීමට උත්සාහ කළ බදු මුදල වූ රු.59,583,245 ට සාපේක්ෂව එය රු.33,148,213 කින් රාජ්‍ය ආදායම අඩු වීමකි. මෙලෙස දණ්ඩන පනවා උපයන ලද මුදලින් රජයට උපයාගත හැකිව තිබෙන ආදායම, සාමාන්‍ය ක්‍රමවේදය තුළින් රජයට ලැබෙන බදු ආදායමටද වඩා පහල අගයක් ගැනීම තුල රේගුව රජය වෙනුවෙන් ආදායම් ඉපයීමේ ප්‍රධානතම වගකීම දරනු ලබන ආයතනයක් වශයෙන් විවක්ෂණශීලීව කටයුතු කර තිබේද යන්න ගැටලු සහගත විය.
- (ආ) රේගු ආඥා පනතේ 129 වගන්තිය ප්‍රකාරව ආනයනයන්හි දී තීරු බදුවලින් හෝ එහි යම් කොටසක් වංචනිකව මහහැරීමේ හෝ මහහැරීමට තැත් කිරීමේ හෝ දැන දැනම සම්බන්ධ වන සෑම තැනැත්තකු රේගු අධ්‍යක්ෂ ජනරාල්වරයාගේ කැමැත්ත පරිදි, එකී භාණ්ඩවල වටිනාකම මෙන් තෙගුණයක අහිමිවීමකට යටත් කළ හැකිය. කෙසේවුවද, ඉහත නියැදි විගණනයට අනුව අවස්ථා 3 කදී පමණක් එකී භාණ්ඩවල වටිනාකමට සමාන අගයක් දණ්ඩන ලෙස පනවා තිබුණු අතර ඉතිරි අවස්ථා 7 හි දීම භාණ්ඩවල වටිනාකමට වඩා අඩු අගයක් දණ්ඩන ලෙස පැනවීමට කටයුතු කර තිබුණි. ඒ අනුව රේගු වැරදි සඳහා සැලකිය යුතු දණ්ඩනයක් පැනවීමට අපොහොසත් වීමෙන් අදාළ පුද්ගලයින් තව දුරටත් වැරදි වංචා සිදු කිරීමට පෙළඹවීමක් ඇති විය හැකි බව විගණනයේදී බැහැර කළ නොහැකිය.
- (ඇ) දණ්ඩන පැනවීමේදී එකී කඩකිරීමේ බරපතලකම, කඩකිරීමේ ප්‍රතිඵලයක් වශයෙන් අහිමි වූ ආදායම් ප්‍රමාණය සහ කඩකිරීම සිදුකරන ලද භාණ්ඩවල අවස්ථාවෝචිත පරිදි සුලභ බව හෝ හිඟකම ආදිය රේගු අධ්‍යක්ෂ ජනරාල්වරයා සැලකිල්ලට ගත යුතු වුවද, රේගු ආඥා පනතේ 166 වගන්තියේ නොදැක්වුණු ආනයනකරුවන්ගේ මූල්‍ය දුෂ්කරතාවය දණ්ඩනය ලිහිල් කිරීමේ හේතුව ලෙස දක්වමින් දණ්ඩනය අඩු කළ අවස්ථා ද විය.

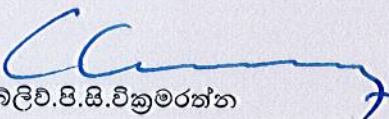
- (ඇ) 2023 වර්ෂයේදී අවසන් වූ විමර්ශන සඳහා පාදක වූ රේගු වැරදි වර්ගයන් පිළිබඳව සැලකිල්ලට ගත් කළ විමර්ශන 1902 ක් අතුරින් ප්‍රකාශ නොකළ භාණ්ඩ ආනයනය කිරීමට අදාළව 498 ක් වූ අතර ඊට අමතරව අතිරික්ත ප්‍රමාණයක් ආනයනය කිරීම සම්බන්ධ විමර්ශන 224 ක් ද, වටිනාකම අඩුවෙන් තක්සේරු කිරීම සම්බන්ධ විමර්ශන 207 ක් ද විය. කෙසේ වුවද, ශක්තිමත් නීති පද්ධතියක් ස්ථාපිත කිරීම තුළින් මෙම සාමාන්‍ය රේගු වැරදි සැලකිය යුතු මට්ටමකින් අඩුකරගත හැකි වන අතර රජයට ලැබිය යුතු ආනයනික බදු ආදායම නිසි පරිදි නිසි කළට රජයට ලබා ගැනීමේදී හැකියාව පවතින බැවින් ඒ සඳහා කළමනාකරණයේ අවධානය යොමුවිය යුතුව පැවතුණි.
- (ඉ) භාණ්ඩ නිශ්කාෂණ ක්‍රියාවලියට සම්බන්ධ වන දෙපාර්තමේන්තුවේ අංශ රාශියක් සිද්ධි හේතුවෙන් ආරම්භවන රේගු විමර්ශන කටයුතු වල නිරතව තිබුණ ද, එකී විමර්ශනයන්හි ප්‍රගතිය දැනගැනීමේ ක්‍රමවේදයක් නොවුණ අතර එක් එක් අංශ තනි තනිව විමර්ශන කටයුතු සිදුකර විමර්ශන අවසාන වූ පසු ත්‍යාග ගෙවීම් සඳහා මුදල් අංශයට යොමුකර තිබුණි. විමර්ශන ගොනු පිළිබඳ තොරතුරු එක් එක් අංශවල විමර්ශනව පැවතුණු අතර ඒ අනුව විමර්ශන ප්‍රගතිය පිළිබඳව කළමනාකරණ තීරණ ගැනීමට සහ කාර්යසාධන පරීක්ෂාවට ද අවශ්‍ය මධ්‍යගත තොරතුරු පද්ධතියක් දෙපාර්තමේන්තුව සතුව නොපැවතුණි.

3.2 කාර්යසාධනය

- (අ) රේගු විමර්ශන සඳහා අවශ්‍ය ඉන්ධන වියදම් පියවා ගැනීම අරමුණු කරගෙන ත්‍යාග අරමුදලේ උප අරමුදලක් වශයෙන් ඉන්ධන අරමුදල පිහිටුවා තිබුණු අතර සමාලෝචිත වර්ෂයේදී රු.181,298,698 ක් එම අරමුදලට බැර කර තිබුණි. කෙසේ වුවද, විමර්ශන කටයුතු සඳහා දරන ඉන්ධන පිරිවැය දෙපාර්තමේන්තුවේ පොදු වැය ශීර්ෂයට වැය බරක් වී තිබීම හේතුවෙන් 2019 වර්ෂයේ සිට 2022 වර්ෂය දක්වාම එම අරමුදලෙන් කිසිදු වියදමක් දරා නොතිබුණු අතර සමාලෝචිත වර්ෂයේ දී පමණක් රු.554,500 ක වියදමක් දරා තිබුණි. ඒ අනුව සැබෑ අවශ්‍යතාවයකින් තොරව දිගින් දිගටම මෙම අරමුදලට මුදල් රැස්කර තිබීම හේතුවෙන් සමාලෝචිත වර්ෂය අවසාන දිනට එහි සමුච්චිත ශේෂය රු.940,499,772 ක් වී තිබුණි.
- (ආ) ත්‍යාග අරමුදලේ උප අරමුදලක් වන මත්ද්‍රව්‍ය වැටලීම් සඳහා සහභාගි වන නිලධාරීන් වෙනුවෙන් ගෙවීම් සඳහා වන මත්ද්‍රව්‍ය නිවාරණ අරමුදලට (නාකොට්ක් අරමුදල) සමාලෝචිත වර්ෂය තුළදී රු. 61,565,304 ක් බැර කර තිබුණු නමුත් වර්ෂය තුළ ඉන් කිසිදු මුදලක් ගෙවා නොතිබුණි.
- (ඇ) සමාලෝචිත වර්ෂය ආරම්භයේදී ඉන්ධන අරමුදල, මත්ද්‍රව්‍ය නිවාරණ අරමුදල, සහායක සේවා සපයන අංශවල නිලධාරීන් සඳහා ගෙවීම් අරමුදල (2.5% අරමුදල) සහ අනෙකුත් සංචිත අරමුදල යන අරමුදල්වල සමුච්චිත ශේෂය වන රු.1,420,288,652 කින් රු.818,564,381 ක් හෙවත් සියයට 58 ක ප්‍රමාණයක් 2017 වර්ෂය හා ඊට පෙර සිට පැවතෙන ශේෂයන් වන අතර, රු.384,985,028

ක් හෙවත් සියයට 27 ක ශේෂය වසර 2න් - 5න් අතර කාලයක සිට පැවතෙන ශේෂයන් වේ. ඒ අනුව සමුච්චිත ශේෂයේ කාල විශ්ලේෂණයක් සිදුකිරීමේදී වසර ගණනාවක සිට මුදල් වැය කිරීමේ අවශ්‍යතාවයකින් තොරව මෙම උප අරමුදල් පවත්වාගෙන යන බව නිරීක්ෂණය විය.

- (ඇ) ශ්‍රී ලංකාවට භාණ්ඩ ආනයනයේ දී හා අපනයනයේ දී ඊට සම්බන්ධ ආනයනකරුවන්, අපනයනකරුවන් හා අනෙකුත් පාර්ශ්වයන් විසින් සිදුකරනු ලබන වංචා හා වැරදි සම්බන්ධ රේගු නිලධාරීන් විසින් අනාවරණය කරගත් හෝ ඔත්තුකරුවන් විසින් ලබාදෙන ලද තොරතුරු මත රේගු විමර්ශන ආරම්භ කරනු ලබන අතර රේගුවේ විවිධ අංශ විසින් එපරිදි සිදුකරන රේගු විමර්ශන අතර 2023 දෙසැම්බර් 31 දින වන විට විවිධ අංශ යටතේ සිදු කරන විමර්ශන 8450 ක් පැවතුණි. ඉන් විමර්ශන 3080 ක් වසර 05කට වඩා ද, විමර්ශන 4348 ක් වසර 02 සිට වසර 04ක් දක්වා ද, විමර්ශන 1022 ක් වසරක් තුළද නොවිසඳී ප්‍රමාද ව පැවතුණි. විමර්ශන ප්‍රමාදවීම මත අත් අඩංගුවට ගත් භාණ්ඩ නශ්‍ය වීම, හායනය වීම, පසු කාලීන අලෙවියෙන් නිසි වටිනාකමක් ලබා ගැනීමට නොහැකි වීම, ඔත්තුකරුවන් සහ නිලධාරීන් අධෛර්යයට පත් වීම ආදී අවාසිදායක තත්ත්වයන් පැන නැගී තිබුණි. තවද, මෙලෙස විමර්ශන ගොනු අවසන් කිරීම ප්‍රමාද වීම තුළ රජයට ලැබිය යුතු ආදායම් ලැබීමේ ප්‍රමාදයක් ද සිදු වී තිබුණි.


ඩබ්ලිව්.පී.සී.වික්‍රමරත්න
විගණකාධිපති.



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

} පියුපාර්/ප්/පියුපස්/2023/

සිසිඑම්එස්/එස්

ඔබේ අංකය
உமது இல.
Your No.

}

දිනය
திகதி
Date

} 2024 මැයි 31 දින.

රේගු අධ්‍යක්ෂ ජනරාල්,

ශ්‍රී ලංකා රේගුව.

ශ්‍රී ලංකා රේගුවේ රේගු නිලධාරීන්ගේ කළමනාකරණ හා වන්දි අරමුදලේ 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන සහ වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳව 2018 අංක 19 දරන ජාතික විගණන පනතේ 11 (1) වන වගන්තිය ප්‍රකාරව විගණකාධිපති වාර්තාව

1. මූල්‍ය ප්‍රකාශන

1.1 තත්ත්වගණනය කළ මතය

ශ්‍රී ලංකා රේගුවේ රේගු නිලධාරීන්ගේ කළමනාකරණ හා වන්දි අරමුදලේ 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්ව ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා වූ විස්තීර්ණ ආදායම් ප්‍රකාශනය, හිමිකම් වෙනස්වීමේ ප්‍රකාශනය සහ එදිනෙන් අවසන් වර්ෂය සඳහා අරමුදල් ප්‍රවාහ ප්‍රකාශනය සහ ප්‍රමාණාත්මක ගිණුම්කරණ ප්‍රතිපත්තිවලට අදාළ තොරතුරු ද ඇතුළත් මූල්‍ය ප්‍රකාශනවලට අදාළ සටහන් වලින් සමන්විත 2023 දෙසැම්බර් 31 දිනෙන් අවසන් වර්ෂය සඳහා වූ මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154(3) ව්‍යවස්ථාව සමඟ සංයෝජිතව කියවිය යුතු 2018 අංක 19 දරන ජාතික විගණන පනතේ විධිවිධාන ප්‍රකාර මාගේ විධානය යටතේ විගණනය කරන ලදී. ආණ්ඩුක්‍රම ව්‍යවස්ථාවේ 154 (6) ව්‍යවස්ථාව ප්‍රකාරව මාගේ වාර්තාව යථා කාලයේදී පාර්ලිමේන්තුවේ සභාගත කරනු ලැබේ.

මාගේ වාර්තාවේ තත්ත්වගණනය කළ මතය සඳහා පදනම කොටසේ විස්තර කර ඇති කරුණු වලින් වන බලපෑම හැර, අරමුදලේ මූල්‍ය ප්‍රකාශන තුළින් 2023 දෙසැම්බර් 31 දිනට මූල්‍ය තත්ත්වය සහ එදිනෙන් අවසන් වර්ෂය සඳහා එහි මූල්‍ය ක්‍රියාකාරිත්වය හා අරමුදල් ප්‍රවාහ ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රතිපත්තිවලට අනුකූලව සත්‍ය හා සාධාරණ තත්ත්වයක් පිළිබිඹු කරන බව මා දරන්නා වූ මතය වේ.



1.2 තත්ත්වගණනය කළ මතය සඳහා පදනම

- (අ) (i) ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත අංක 3 ප්‍රකාරව ගිණුම්කරණ ප්‍රතිපත්ති සංගත ලෙස තෝරාගෙන ව්‍යවහාර කළ යුතු අතර ස්ව කැමැත්තෙන් ගිණුම්කරණ ප්‍රතිපත්තියක් වෙනස්කරන විට ඒ බව හෙළිදරව් කළ යුතු වේ. කෙසේවුවද, පෙර වර්ෂයේ වක්‍ර ක්‍රමය අනුව ඉදිරිපත් කරන ලද අරමුදල් ප්‍රවාහ ප්‍රකාශනය සමාලෝචිත වර්ෂයේ දී සෘජු ක්‍රමය අනුව ඉදිරිපත් කළද, ඒ බව මූල්‍ය ප්‍රකාශනවල හෙළිදරව් කර නොතිබුණි.
- (ii) ශ්‍රී ලංකා රාජ්‍ය අංශ ගිණුම්කරණ ප්‍රමිත අංක 3 ප්‍රකාරව පූර්ව කාලපරිච්ඡේදයකට අදාළ ගිණුම්කරණ ප්‍රතිපත්තියක්, ගිණුම්කරණ ඇස්තමේන්තුවල වෙනස්වීමක් සහ වැරද්දක් අතීතානුයෝගී නැවත ප්‍රකාශ කිරීම මගින් නිවැරදි කළ යුතු වුවද, එවැනි සංශෝධනයක් සිදු කර නොතිබියදී 2023 දෙසැම්බර් 31 දිනට වූ මූල්‍ය තත්ත්ව ප්‍රකාශනයේ පසුගිය වර්ෂයට අදාළ තොරතුරු අතීතානුයෝගී නැවත ප්‍රකාශ කිරීම් ලෙස වැරදියට දක්වා තිබුණි.
- (ආ) රේගු දෙපාර්තමේන්තුවේ අංශ ගණනාවක් විසින් භාණ්ඩ රාජ සන්තක කිරීම, ඒවා විකිණීම, දණ්ඩන පැනවීම සහ එම මුදල් එකතු කිරීම සිදු කරන නමුත් වර්ෂයට අදාළව සමස්ත දෙපාර්තමේන්තුවේම රාජ සන්තක කරන ලද භාණ්ඩ විකිණීමෙන් ලැබිය යුතු මුළු ආදායම සහ ලැබිය යුතු මුළු දණ්ඩන ආදායම පිළිබඳ විස්තර මූල්‍ය අංශයට ලබාදීමේ අභ්‍යන්තර පාලන ක්‍රමවේදයක් සකස් කර නොතිබුණු බැවින් මෙම අරමුදලෙන් 2023 දෙසැම්බර් 31 දිනට ගෙවිය යුතු මුදල වූ රු.80,379,402 ක වටිනාකම ගෙවීම් සඳහා මූල්‍ය අංශයට ලද ගොනු අනුව පමණක් ගණනය කරන ලද්දක් විය. ඒ අනුව වර්ෂය අවසාන දිනට මුළු ගෙවිය යුතු ත්‍යාග මුදල ලෙස මූල්‍ය තත්ත්ව ප්‍රකාශනයේ දැක්වූ වටිනාකම නිවැරදි නොවන බව නිරීක්ෂණය කෙරේ.
- (ඇ) 1968 අංක 17 දරන රේගු ආඥා පනතේ 153 (ආ) 1 වගන්තිය ප්‍රකාරව දණ්ඩන හා රාජසන්තක ද්‍රව්‍ය විකුණුම් ආදායමෙන් රේගු ත්‍යාග අරමුදල සඳහා සියයට 50 ක් ද කළමනාකරණ හා වන්දි අරමුදල සඳහා සියයට 20 ක් ද වශයෙන් දායක විය යුතු විය. ඒ අනුව ත්‍යාග අරමුදලේ සමාලෝචිත වර්ෂය සඳහා ආදායම ලෙස හඳුනාගත් සියයට 50 ක දායකය වූ රු.5,611,873,320 ට සමානුපාතිකව කළමනාකරණ හා වන්දි අරමුදලේ සියයට 20 ක දායකය රු.2,244,749,328 ක් විය යුතු වුවද කළමනාකරණ හා වන්දි අරමුදලේ ආදායම ලෙස මූල්‍ය ප්‍රකාශනවල දක්වා තිබුණේ රු.2,463,397,190 ක් වීම නිසා ආදායමේ රු.218,647,862 ක නොසැසඳීමක් විය.
- (ඈ) වත්කම් කාණ්ඩ 02ක් යටතේ පිරිවැය රු.123,465,297 ක් සහ සමුච්චිත ක්ෂය 118,179,542 ක් වූ දේපල පිරියත හා උපකරණ ජංගම නොවන වත්කම් ලෙස මූල්‍ය තත්ත්ව ප්‍රකාශනයේ දක්වා තිබුණ ද, එකී වත්කම් සංනිරීක්ෂණය කිරීමට අවශ්‍ය ස්ථාවර වත්කම් ලේඛණ, භාණ්ඩ සමීක්ෂණ වාර්තා, රඳවා ඇති ස්ථාන ආදී තොරතුරු කිසිවක් විගණනයට ඉදිරිපත් කර නොතිබුණි.

ශ්‍රී ලංකා විගණන ප්‍රමිතිවලට (ශ්‍රී.ලං.වි.ප්‍ර) අනුකූලව මා විගණනය සිදු කරන ලදී. මෙම විගණන ප්‍රමිති යටතේ වූ මාගේ වගකීම, මෙම වාර්තාවේ මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම යන කොටසේ තවදුරටත් විස්තර කර ඇත. මාගේ තත්ත්වවිගණනය කළ මතය සඳහා පදනමක් සැපයීම උදෙසා මා විසින් ලබාගෙන ඇති විගණන සාක්ෂි ප්‍රමාණවත් සහ උචිත බව මාගේ විශ්වාසයයි.

1.3 මූල්‍ය ප්‍රකාශන පිළිබඳ කළමනාකරණයේ සහ පාලනය කරන පාර්ශවයන්ගේ වගකීම

මෙම මූල්‍ය ප්‍රකාශන ශ්‍රී ලංකා රාජ්‍ය අංශයේ ගිණුම්කරණ ප්‍රමිතිවලට අනුකූලව පිළියෙල කිරීම හා සාධාරණ ලෙස ඉදිරිපත් කිරීම සහ වංචා හෝ වැරදි හේතුවෙන් ඇතිවිය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොරව මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවනු පිණිස අවශ්‍ය වන අභ්‍යන්තර පාලනයන් තීරණය කිරීම කළමනාකරණයේ වගකීම වේ.

මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමේදී, අරමුදල අඛණ්ඩව පවත්වාගෙන යාමේ හැකියාව තීරණය කිරීම කළමනාකරණයේ වගකීමක් වන අතර, කළමනාකාරිත්වය අරමුදල ඇවර කිරීමට අදහස් කරන්නේ නම් හෝ වෙනත් විකල්පයක් නොමැති විටදී මෙහෙයුම් නැවැත්වීමට කටයුතු කරන්නේ නම් හැර අඛණ්ඩ පැවැත්මේ පදනම මත ගිණුම් තැබීම හා අරමුදලේ අඛණ්ඩ පැවැත්මට අදාළ කරුණු අනාවරණය කිරීමද කළමනාකරණයේ වගකීමකි.

අරමුදලේ මූල්‍ය වාර්තාකරණ ක්‍රියාවලිය සම්බන්ධව පරීක්ෂා කිරීමේ වගකීම, පාලනය කරන පාර්ශවයන් විසින් දරනු ලබයි.

2018 අංක 19 දරන ජාතික විගණන පනතේ 16 (1) උප වගන්තිය ප්‍රකාරව, අරමුදලේ වාර්ෂික සහ කාලීන මූල්‍ය ප්‍රකාශන පිළියෙල කිරීමට හැකිවන පරිදි ස්වකීය ආදායම්, වියදම්, වත්කම් හා බැරකම් පිළිබඳ නිසි පරිදි පොත්පත් හා වාර්තා පවත්වාගෙන යා යුතුය.

1.4 මූල්‍ය ප්‍රකාශන විගණනය සම්බන්ධයෙන් විගණකගේ වගකීම.

සමස්තයක් ලෙස මූල්‍ය ප්‍රකාශන, වංචා සහ වැරදි නිසා ඇතිවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් තොර බවට සාධාරණ තහවුරුවක් ලබාදීම සහ මාගේ මතය ඇතුළත් විගණන වාර්තාව නිකුත් කිරීම මාගේ අරමුණ වේ. සාධාරණ සහතිකවීම උසස් මට්ටමේ සහතිකවීමක් වන නමුත්, ශ්‍රී ලංකා විගණන ප්‍රමිති ප්‍රකාරව විගණනය සිදු කිරීමේදී එය සැමවිටම ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් අනාවරණය කරගන්නා බවට වන තහවුරු කිරීමක් නොවනු ඇත. වංචා සහ වැරදි තනි හෝ සාමූහික ලෙස බලපෑම නිසා ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවිය හැකි අතර, එහි ප්‍රමාණාත්මක භාවය මෙම මූල්‍ය ප්‍රකාශන පදනම් කරගනිමින් පරිශීලකයන් විසින් ගනු ලබන ආර්ථික තීරණ කෙරෙහි වන බලපෑම මත රඳා පවතී.

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

- ප්‍රකාශ කරන ලද විගණන මතයට පදනමක් සපයා ගැනීමේදී වංචා හෝ වැරදි හේතුවෙන් මූල්‍ය ප්‍රකාශනවල ඇති විය හැකි ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන් ඇතිවීමේ අවදානම් හඳුනාගැනීම හා තක්සේරු කිරීම සඳහා අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කර ක්‍රියාත්මක කරන ලදී. වරදවා දැක්වීම හේතුවෙන් සිදුවන ප්‍රමාණාත්මක සාවද්‍ය ප්‍රකාශනයන්ගෙන් සිදුවන බලපෑමට වඩා වංචාවකින් සිදුවන්නා වූ බලපෑම ප්‍රබල වන්නේ ඒවා දුස්සන්ධානයෙන්, ව්‍යාජ ලේඛන සැකසීමෙන්, වේතනාන්විත මහඟුරීමෙන්, වරදවා දැක්වීමෙන් හෝ අභ්‍යන්තර පාලනයන් මත ඟුරීමෙන් වැනි හේතු නිසා වන බැවිනි.
- අභ්‍යන්තර පාලනයේ සඵලදායීත්වය පිළිබඳව මතයක් ප්‍රකාශ කිරීමේ අදහසින් නොවුවද, අවස්ථාවෝචිතව උචිත විගණන පරිපාටි සැලසුම් කිරීම පිණිස අභ්‍යන්තර පාලනය පිළිබඳව අවබෝධයක් ලබාගන්නා ලදී.
- භාවිතා කරන ලද ගිණුම්කරණ ප්‍රතිපත්තිවල උචිතභාවය, ගිණුම්කරණ ඇස්තමේන්තුවල සාධාරණත්වය සහ කළමනාකරණය විසින් කරන ලද සම්බන්ධිත හෙළිදරව් කිරීම් අගයන ලදී.
- සිද්ධීන් හෝ තත්ත්වයන් හේතුවෙන් අරමුදලේ අඛණ්ඩ පැවැත්ම පිළිබඳ ප්‍රමාණාත්මක අවිනිශ්චිතතාවයක් තිබේද යන්න සම්බන්ධයෙන් ලබාගත් විගණන සාක්ෂි මත පදනම්ව ගිණුම්කරණය සඳහා අරමුදලේ අඛණ්ඩ පැවැත්ම පිළිබඳ පදනම යොදා ගැනීමේ අදාලත්වය තීරණය කරන ලදී. ප්‍රමාණවත් අවිනිශ්චිතතාවයක් ඇති බවට මා නිගමනය කරන්නේ නම් මූල්‍ය ප්‍රකාශනවල ඒ සම්බන්ධයෙන් වූ හෙළිදරව් කිරීම්වලට මාගේ විගණන වාර්තාවේ අවධානය යොමු කළ යුතු අතර, එම හෙළිදරව් කිරීම් ප්‍රමාණවත් නොවන්නේ නම් මාගේ මතය විකරණය කළ යුතුය. කෙසේ වුවද, අනාගත සිද්ධීන් හෝ තත්ත්වයන් මත අඛණ්ඩ පැවැත්ම අවසන් වීමට හැකිය.
- මූල්‍ය ප්‍රකාශනවල ව්‍යුහය හා අන්තර්ගතය සඳහා පාදක වූ ගනුදෙනු හා සිද්ධීන් උචිත හා සාධාරණව ඇතුළත් වී ඇති බව සහ හෙළිදරව් කිරීම් ඇතුළත් මූල්‍ය ප්‍රකාශනවල සමස්ථ ඉදිරිපත් කිරීම අගයන ලදී.

මාගේ විගණනය තුළදී හඳුනාගත් වැදගත් විගණන සොයාගැනීම්, ප්‍රධාන අභ්‍යන්තර පාලන දුර්වලතා හා අනෙකුත් කරුණු පිළිබඳව පාලනය කරනු ලබන පාර්ශ්වයන් දැනුවත් කරමි.

02. වෙනත් තෛතික හා නියාමන අවශ්‍යතා පිළිබඳ වාර්තාව

2018 අංක 19 දරන ජාතික විගණන පනතේ සඳහන් අවශ්‍යතාවයන් සම්බන්ධයෙන් විශේෂ ප්‍රතිපාදන ඇතුළත් වේ.

- 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iii) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මාගේ වාර්තාවේ 1.2 (අ) (i) ඡේදයේ දැක්වෙන නිරීක්ෂණය හැර අරමුදලේ මූල්‍ය ප්‍රකාශන ඉකුත් වර්ෂය සමඟ අනුරූප වේ.
- 2018 අංක 19 දරන ජාතික විගණන පනතේ 6 (1) (ඇ) (iv) වගන්තියේ සඳහන් අවශ්‍යතාවය අනුව මාගේ වාර්තාවේ 1.2 (ඇ) ඡේදයේ දැක්වෙන නිරීක්ෂණය හැර ඉකුත් වර්ෂයේදී මා විසින් සිදුකරන ලද නිර්දේශ ඉදිරිපත් කරන ලද මූල්‍ය ප්‍රකාශනවල ඇතුළත්ව ඇත.

03. මෙහෙයුම් සමාලෝචනය

3.1 නීති, රීති හා රෙගුලාසිවලට අනුකූල නොවීම

නීති, රීති හා රෙගුලාසිවලට යොමුව

අනුකූල නොවීම

(අ) 1993 නොවැම්බර් 05 දිනැති අංක 792 දරන ගැසට් පත්‍රය

ගැසට් පත්‍රයේ පළ කරන ලද රේගු නිලධාරීන්ගේ කළමනාකරණ හා වත්දි අරමුදලේ විධිවිධාන අනුව අරමුදලේ මුදල් බැහැර කළ හැකි ප්‍රධාන රීති 5ක් හඳුන්වා දී තිබුණු අතර එකී රීතිවලින් ප්‍රතිපාදන සලසා නැති එහෙත් රේගු අධ්‍යක්ෂ ජනරාල්ගේ අදහස අනුව දෙපාර්තමේන්තුවේ කළමනාකරණ සාප්‍රාය සඳහා අවශ්‍ය යම් විශේෂ වැඩ සටහනක් වෙතොත් මුදල් අමාත්‍යවරයාගේ පූර්ව අනුමැතිය ඇතිව දැරිය හැකි බව දක්වා තිබුණ ද, කළමනාකරණ සාප්‍රාය ඉහළ යාමට සෘජු සම්බන්ධතාවයක් නොමැති සංග්‍රහ වියදම් සඳහා රු.554,984 ක් මෙම අරමුදලින් දරා තිබුණි.

(ආ) අංක 01/2023 සහ 2023 ජනවාරි 27 දිනැති ජාතික අයවැය වක්‍රලේඛය

හැකි සෑම අවස්ථාවකම පුනරාවර්තන සහ මෙහෙයුම් වියදම් අවම කිරීමට අවශ්‍ය පියවර ගතයුතු බවට දෙපාර්තමේන්තු ප්‍රධානීන්ට උපදෙස් දී තිබියදී සමාලෝචිත වර්ෂයේ රේගු දිනය වෙනුවෙන් වූ උත්සවයට රු. 975,941 ක මුදලක් මෙම අරමුදලෙන් වැය කර තිබුණි.

3.2 කළමනාකරණ දුර්වලතා

ආනයනකරුවෙකු විසින් ඔහුට අදාළව සිදුකරන ලද රේගු විමර්ශනයක ප්‍රතිඵලයක් වශයෙන් පැනවූ අභිමතකිරීමක් සහ දඬුවම්කරණයකට එරෙහිව නඩුවක් පවරා තිබුණු අතර ඉන් රේගුව අයකර ගත් මුදලින් රු.31,000,000 ක් ආනයනකරුට ආපසු ගෙවීමට සිදු වී තිබුණි. අභිමතකිරීම් සහ දඬුවම් වටිනාකමින් සියයට 20ක් පමණක් මෙම අරමුදලට බැර වෙන නමුත් උසාවි තීන්දුව අනුව ආනයනකරුට ගෙවිය යුතු වන්දි මුදල ගෙවීම සඳහා මෙම අරමුදලට බැර වූ සියයට 20 ක වටිනාකම වූ රු.12,000,000 ක මුදල සහ රජයේ ආදායමට බැර වූ රු.18,000,000 ක මුදල සම්පූර්ණයෙන් ආපසු ලබාගෙන න්‍යාය මුදල් ලබාගත් නිලධාරීන් ආසන්න වශයෙන් 541 ක් පමණ සිටියදී ඔවුන්ගෙන් කිසිදු මුදලක් ආපසු අයකර ගෙන නොතිබුණි.

3.3 කාර්යසාධනය

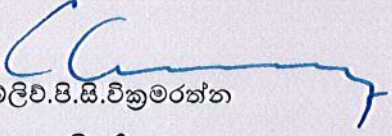
විවිධ රේගු වැරදි සඳහා පනවනු ලබන දඬුවම් මුදල් හා රාජසන්තක කළ හාණිමත් විකිණීමෙන් ලැබෙන මුදල්වලින් සියයට 20 කට සමාන මුදල් ප්‍රමාණයක් මෙම අරමුදලට බැර කරනු ලබන අතර රේගු ආඥා පනතේ 153 (ආ) 1 වගන්තිය අනුව අරමුදලේ කාර්යයන් පහත සඳහන් පරිදි විය.

- රේගු කළමනාකරණයෙහි සාප්පය වර්ධනය කිරීම සඳහා රේගු අධ්‍යක්ෂ ජනරාල්වරයාට පෙනී යන පහසුකම් සැලසීම සඳහා වියදම් දැරීම.
- ස්ථිර වශයෙන් හෝ පූර්ණ වශයෙන් හෝ අර්ධ වශයෙන් අබල වූ හෝ තාවකාලික අශක්ෂතාවයකට පත් වූ යම් රේගු නිලධාරීන්ට වන්දි ගෙවීම.
- යම් රේගු නිලධාරියෙකු මිය ගිය විට ඔහුගේ නීත්‍යානුකූල උරුමකරයන්ට වන්දි ගෙවීම.

ඉහත අරමුණු ඉටු කර ගැනීම සම්බන්ධයෙන් පහත සඳහන් නිරීක්ෂණයන් සිදුකරනු ලැබේ.

- (අ) දෙපාර්තමේන්තුවේ කළමනාකරණ සාප්පය අරමුණු කරගනිමින් 2017 වර්ෂයේ සිට 2023 වර්ෂය දක්වා වූ වර්ෂ 7ක කාලපරිච්ඡේදය තුළදී පශ්චාත් උපාධි පාඨමාලා සඳහා කළමනාකරණ හා වන්දි අරමුදලෙන් වැය කළ මුදල රු. 131,978,786 ක් වූ අතර 2023 දෙසැම්බර් 31 දින වන විට පාඨමාලා හැදෑරීම සඳහා මුදල් ලබාගත් නිලධාරීන් සංඛ්‍යාව 337 ක් විය. කෙසේවුවද, ඉන් පාඨමාලා අවසන් කර සහතික පත්‍ර ඉදිරිපත් කර තිබුණේ 162 දෙනෙක් පමණක් වූ අතර ඉතිරි නිලධාරීන් 175 ක් එම පාඨමාලාව සාර්ථකව අවසන් කළාද, අත්හැරියේද යන්න පිළිබඳ තොරතුරු දෙපාර්තමේන්තුව සතුව නොපැවතුණු අතර පසු විපරම් කිරීමේ ක්‍රමවේදයක් ද නොතිබුණි.
- (ආ) 2023 වර්ෂයේ දී පශ්චාත් උපාධි පාඨමාලා හැදෑරීමට අරමුදලින් මුදල් ලබා ගත් නිලධාරීන් 13 ක් 2024 මාර්තු 28 දින වන විට පාඨමාලා සම්පූර්ණ කර සහතිකපත් ඉදිරිපත් කර ඇති බව විගණනයට දන්වා තිබුණ ද පෞද්ගලික ලිපිගොනු පරීක්ෂා කිරීමේදී ඉන් නිලධාරීන් 08 ක් පාඨමාලා අවසන්කර අදාළ සහතික පත්‍ර ආයතනය වෙත ඉදිරිපත් කර නොතිබුණි.

- (ඇ) රේගු නිලධාරීන්ගේ කළමනාකරණ සාප්පය වර්ධනය කිරීම හා නිලධාරීන්ට වන්දි ගෙවීම සඳහා නිශ්චිත නිර්ණායක හා අනාගත අපේක්ෂිත අරමුණුගත වියදම් නිවැරදිව සැලසුම් කිරීමකින් තොරව මෙම අරමුදලට මුදල් වෙන් කිරීම නිසා අරමුදලේ සමුච්චිත ශේෂය වාර්ෂිකව අඛණ්ඩව වර්ධනය වීමේ ප්‍රවණතාවයක් නිරීක්ෂණය විය. 2022 දෙසැම්බර් 31 දිනට රු. මිලියන 10,090 ක් වූ අරමුදලේ සමුච්චිත ශේෂය 2023 දෙසැම්බර් 31 දින වන විට රු. මිලියන 12,490 ක් දක්වා රු. මිලියන 2,400 න් හෙවත් සියයට 24 කින් වර්ධනය වී තිබුණි. එනම් සමාලෝචිත වර්ෂයේ ආදායමින් සියයට 96 ක්ම අරමුදල තුළ සමුච්චනය වී ඇති බව නිරීක්ෂණය විය. අරමුදලේ සමුච්චිත ශේෂය අඛණ්ඩව වර්ධනය සඳහා පහත සඳහන් හේතු ද මූලික ලෙස බලපා තිබුණි.
- (i) රේගු බදු වංචාවන් පාලනය කිරීම සඳහා කෘතීම බුද්ධිය සම්බන්ධ කරන ලද දියුණු ක්‍රමවේද හඳුන්වා දීමට ප්‍රමාණවත් පියවර නොගැනීම නිසා සහ නිලධාරීන්ගේ සාමාන්‍ය රාජකාරි කටයුතු තුළදී හඳුනා ගන්නා විවිධ රේගු වැරදි සඳහාම බහුල වශයෙන් ත්‍යාග ගෙවීමට සිදුවීමත් ඉන් සියයට 20 කට සමාන ප්‍රතිශතයක් මෙම අරමුදලට බැර වීමත් හේතුවෙන් මෙම අරමුදල අඛණ්ඩව වර්ධනය වී තිබුණි.
- (ii) රේගු වැරදි සඳහා දණ්ඩන පැනවීමේදී එම දණ්ඩන වටිනාකමෙන් මෙම අරමුදලට සියයට 20 ක් සහ රජයට සියයට 30 ක් බැර වේ. සමහර අවස්ථාවල දී වංචා කිරීමට උත්සාහ කළ භාණ්ඩ සහ බදු වටිනාකමට සාපේක්ෂව තෙලුණයක වටිනාකමක් දක්වා දණ්ඩන පැනවීම, රේගු වැරදිවල කැපී පෙනෙන අඩුවීමක් සිදු වී නොතිබීම, වර්තමානයේ පවත්නා නිදහස් ආර්ථික ප්‍රතිපත්ති හේතුවෙන් ආනයන හා අපනයනවල ඇති වී ඇති සංකීර්ණතාවයට ගැලපෙන අයුරින් රේගු ආඥා පනත හා අදාළ අරමුදල්වල නෛතික විධිවිධාන විධිමත්ව හා කාලීනව සංශෝධනය වී නොතිබීම ආදී හේතු නිසා මෙම අරමුදලට වෙන්කරන මුදල් ප්‍රමාණයේ ඉහළ යාමක් ද සිදු වී තිබුණි.
- (ඉ) මෙම අරමුදලේ මූලික අරමුණුවලින් එකක් ලෙස රේගු නිලධාරීන් සිය රාජකාරිවල නිරතවීමේදී වන ආපදාවන්ට වන්දි ගෙවීම හඳුනාගෙන තිබුණ ද පරීක්ෂාවට භාජනය කරන ලද ඉකුත් වර්ෂ 10 ක කාල පරිච්ඡේදය තුළ එවැනි කිසිදු වන්දි ගෙවීමක් වාර්තා වී නොතිබුණි.
- (ඊ) සමාලෝචිත වර්ෂයේ සහ පසුගිය වර්ෂ 04 ක අරමුදලේ එකතු ආදායම රු. 6,138,888,719 ක් වූ අතර එම කාලපරිච්ඡේදය තුළ අරමුදලින් වැය කර තිබූ මුදල (ක්ෂයවීම් හැර) රු. 364,303,235 ක් විය. ඒ අනුව මුළු ආදායමෙන් සියයට 6 ක් පමණ ඉතා අඩු ප්‍රතිශතයක් අරමුදලින් වියදම් කර ඉතිරි සියයට 94 ක් අරමුදලට එකතු කර තිබීම හේතුවෙන් අරමුදලට වාර්ෂිකව වෙන් කරන ප්‍රමාණය පිළිබඳ සමාලෝචනයක් සිදු කළ යුතුව පැවතුණි.


 ඩබ්ලිව්.පී.සී.වික්‍රමරත්න
 විගණකාධිපති