

**3.1.2 REVENUE CLASSIFICATION - NON TAX REVENUE**

Revenue Code	Description	Applicable Statutes/Authority	Revenue Accounting Officer
<b>20.01</b>	<b>Revenue From Departmental Enterprises</b>		
20.01.01.00	Railways	- Railways Ordinance No. 09 of 1902	General Manager of Railways
20.01.02.00	Postal	- Ceylon Post Office Ordinance No.11 of 1908	Post Master General
20.01.03.00	Advance Accounts (Trading)	- Financial Regulation	Director General of National Budget
<b>20.02</b>	<b>Return on Government Assets</b>		
<b>20.02.01.00</b>	<b>Rent</b>		
20.02.01.01	Rent on government building & housing	- Establishment Code / Land Development Ordinance	Director General of Treasury Operations (Ministries & Department concerned should report to Director General of Treasury Operations)
20.02.01.02	Rent on crown forests	- Forest Ordinance No. 56 of 1979	Forest Conservator
20.02.01.03	Rent from Land & other	- Land Development Ordinance & State Land Ordinance	Land Commissioner
20.02.01.04	Lease rental from regional plantation companies	- Lease Rental Agreements	Secretary , Ministry Plantation Industries
20.02.01.99	Other rental	- In terms of relevant departmental circulars or financial regulation or specific legislation, lease rental agreements	Director General of Treasury Operations
<b>20.02.02.00</b>	<b>Interest</b>		
20.02.02.01	On lending	- Sub loan agreements	Director General of Treasury Operations
20.02.02.99	Other	- Provident Fund Act, Public Administration Circulars	Director General of Treasury Operations
<b>20.02.03.00</b>	<b>Profits</b>	- Finance Act No. 38 of 1971	Director General of Public Enterprises
<b>20.02.04.00</b>	<b>Dividends</b>	- Return of Share Capital from Govt.owned Companies under Companies Act No.7 of 2007	Director General of Public Enterprises
<b>20.02.05.00</b>	<b>Transferring Surplus Funds form Public Enterprises</b>	- In terms of relevant departmental circulars or financial regulation or specific legislation,	Director General of Public Enterprises
<b>20.03</b>	<b>Sale Proceeds and Charges</b>		
<b>20.03.01.00</b>	<b>Departmental Sales</b>	- In terms of Financial Regulation or relevant departmental circulars	Director General of Treasury Operations
<b>20.03.02.00</b>	<b>Administrative Fees &amp; Charges</b>		
20.03.02.01	Audit fees	- Finance Act No. 38 of 1971	Auditor General
20.03.02.02	Air navigation fees	- Air Navigation Act (Sec. 13 (2) and Sec. 24)	Secretary, Ministry of Civil Aviation
20.03.02.03	Fees under registration of persons Act No.32 of 1968	- Registration of Persons Act No.32 of 1968	Commissioner of Registration of Persons
20.03.02.04	Survey Department fees	- Departmental circulars	Surveyor General
20.03.02.05	Service Charges Govt. Press	- In terms of relevant departmental circulars or financial regulation or specific legislation	Government Printer
20.03.02.06	Fees under the Fauna & Flora Protection Ordinance	- Fauna & Flora Protection Ordinance	Director General of Wild Life
20.03.02.07	Fees on pass ports, visas & dual citizenship	- Immigration & Emigration Act , Citizen Ship Act	Controller of Immigration & Emigration
20.03.02.08	Embarkation Levy	- Finance Act , No. 25 of 2003	Secretary, Ministry of Civil Aviation
20.03.02.09	Fees of Valuation department	- Establishment Code	Chief Valuer
20.03.02.10	Fees of registrar of companies	- Companies Act No.7 of 2007	Registrar of Companies
20.03.02.11	Legal fees from corporations & statutory bodies	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General Public Enterprises
20.03.02.12	Fees recovered under the Public Contract Act	- Public Contract Act No. 03 of 1987	Registrar of Companies
20.03.02.13	Examinations & other fees	- In terms of relevant departmental circulars or financial regulation or specific legislation	Commissioner General of Examination
20.03.02.14	Fees under the Motor Traffic Act and other receipts	- Motor Traffic Act No.14 of 1951	Commissioner of Motor Traffic
20.03.02.16	Air craft rentals	- Financial regulation and departmental circulars	Commandor of Sri Lanka Air Force
20.03.02.17	Fees on local sale of garments	- BOI / Customs Regulations	Director General of BOI / Customs
20.03.02.18	Fees relevant to the department of agriculture	- In terms of relevant departmental circulars	Director General of Agriculture
20.03.02.19	Botanical and Gardens Revenue	- Botanical Gardens Act No.32 of 1973 and - Departmental circulars	Director General of National Botanical Garden
20.03.02.20	Accounting and Auditing Standards Cess Levy	- Sri Lanka Accounting and Auditing Standards Act No.15 of 1995	Director General Public Enterprises
20.03.02.99	Sundries	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Treasury Operations ( Ministries & Departments concerned should report to the Director General of Treasury Operations )
<b>20.03.03.00</b>	<b>Fines &amp; Forfeits</b>	- Customs Ordinance or Specific Legislation	Director General Customs/ Director General of Treasury Operations
<b>20.03.99.00</b>	<b>Other receipts</b>	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General Customs/ Director General of Treasury Operations
<b>20.04</b>	<b>Social Security Contributions</b>		
20.04.01.00	Central Government	- Widows' & Orphans ' Ordinance No. 1 of 1898	Director General of Pensions
20.04.02.00	Provincial Councils	Teachers W & O.P Act No.44 of 1953 W & O.P ( Armed forces ) Act No.18 of 1970 W & O.P ' Pension Act No. 24 of 1983	
<b>20.05</b>	<b>Current Transfers</b>		
20.05.01.00	Central Bank Profits	- Monetary Law Act No. 58 of 1949	Director General of Fiscal Policy
20.05.99.00	Other	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Treasury Operations
<b>20.06</b>	<b>Capital Revenue</b>		
20.06.01.00	Divestiture Proceeds	- Public Enterprises Reform Commission Act No. 01 of 1996	Secretary, President
20.06.02.00	Sale of Capital Assets	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Treasury Operations
20.06.03.00	Domestic Capital Transfers	- Inland Revenue Act No. 10 of 2006	Commissioner General of Inland Revenue
20.06.04.00	Recovery of Loans	- Sub loan agreements	Director General of Treasury Operations
<b>GRANTS</b>			
<b>30.01.01.00</b>	Foreign Grants	- Appropriation Act	Director General of Treasury Operations