

## ESTIMATES - 2016

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## 2. Introductory Note on the Budget Estimates 2016

Appropriation Bill for the 2016 Budget Estimate was passed by Parliament as Appropriation Act No. 16 of 2015 on 19<sup>th</sup> December 2015. The same Act included the following three schedules.

- |                        |  |
|------------------------|--|
| <b>First Schedule</b>  | - Expenditure of General services of the Government by programme.                              |
| <b>Second Schedule</b> | - Expenditure of the Government, authorized by law and to be charged on the Consolidated Fund. |
| <b>Third Schedule</b>  | - Expenditure related to Advance Account Activities.   |

In line with the three schedules of the Appropriation Act No. 16 of 2015 for 2016 Budget, detailed information is provided in this document.

### 1. Revenue Estimates

The total estimated revenue for 2016 is Rs. 2,075,000,000,000 which includes tax revenue, non-tax revenue, provincial council revenue as well as grants. Revenue estimates for 2016, together with revised estimates for 2015 and actual revenue for 2014, are shown in Table 3.2.1, 3.2.2 and 3.2.3 while the relevant statutes and regulations are shown in Table 3.1.1. The revenue estimates for 2016 are based on the expected macroeconomic developments and the status of the country's tax system and also on the following broad assumptions.

- The economy is expected to grow over 7-8 percent in 2016 and the growth is expected to be broad-based.
- The inflation is expected to remain at mid-single digit in 2016.
- Imports are expected to record a higher growth due to increasing demand for importation of investment goods and intermediate goods both from public and private sector leading to a higher growth in exports and economic development.
- Domestic demand is expected to be expanded at a higher level due to maintaining of low interest rates and the growth in domestic economic activities.

When preparing the revenue estimates, the revenue impact of various measures taken during the previous years, the impact of expenditure and concessions on revenue base in line with actual performance have also been taken into account. The contributions from public enterprises by way of profits are expected to improve strengthening the non-tax revenue of the government. The revenue in terms of fees, charges and other payments to the government in terms of applicable statutes and regulations are also expected to be increased improving the non-tax revenue in 2016 of which details are given in Table 3.1.2. Details of revenue estimates, including the revenue transfers to Provincial Councils by the government and revenue collected by Provincial Councils are given in Table 3.2.3. The detailed assumptions related to revenue estimates are given in the Fiscal Management Report 2016, published in terms of "Fiscal Management (Responsibility) Act, No. 3 of 2003".



## **2. Expenditure Estimates**

### **2.1. Formulation of government expenditure estimates**

Budget Estimates for the year 2016 has been formulated considering the zero based budgeting approach in order to distribute the scarce resources efficiently by avoiding duplications and overlapping. In this process, Spending Agencies were instructed through the Budget Circular No. 03/2015 dated 29.07.2015 for reviewing the missions, objectives and functions of ministries/ departments/ institutions and assessing their relevance in the current context. Further, Spending Agencies have been requested to develop Key Performance Indicators which can be utilised for evaluating the achievement of the agencies.

Broad assumptions used in the expenditure estimates are as follows.

- Personal Emoluments are calculated based on the actual number of cadre.
- Provisions for utility services and supplies are strictly be managed
- Transfers to Public Institutions and Corporations will be monitored with desired results
- Procurement of goods and services should be supported by well thought-out Procurement Plan.
- Estimates of Social Welfare Payments are calculated based on the actual number of beneficiaries with the estimated number of inflow and outflow.

All estimated expenditure of the Government shown separately under Ministries, established in terms of Article No. 44 (1) (a) of the Constitution. The Secretaries to the Ministries are required, under Section 52(2) of the Constitution, to exercise supervision over the Departments and the institutions, gazetted under the purview of the Ministry, subject to the direction and control of relevant Minister. Secretaries are accountable for the expenditure incurred against the budgetary provisions, approved for Ministries, Departments and Institutions by virtue of the appointment as the Chief Accounting Officer by the Minister in charge of the subject of Finance, in terms of Financial Regulation 124(2).

With the objective of managing government expenditure in an effective and efficient manner, Secretaries are also accountable for the expenditure incurred against the provisions that will be allocated by the General Treasury out of the provisions of Head 240, Programme 2, Project 2 on "Supplementary Support Services & Contingent Liabilities" in terms of Clause 6 (1) of the Appropriation Act.

### **2.2. Provisions of "Supplementary Support Services & Contingent Liabilities" project**

**2.2.1.** Every year, a general provision is included to meet unforeseen outlays for which provisions have not been made under each spending agency and also for expenses of a special character which cannot appropriately be provided for, as direct expenses under a particular Ministry or a Department. Accordingly, a general provision has been included under Head 240, Programme 2, Project 2 under the Department of National Budget as "Supplementary Support Services and Contingent Liabilities" in the First Schedule of the Appropriation Act No. 16 of 2015 for 2016 Budget. These provisions are also shown as



“Supplementary Support Services and Contingent Liabilities” under Head 240, Programme 2, Project 2 under the Department of National Budget in the Budget Estimate 2016. The purpose of this provision is to facilitate the smooth public finance management.

### **2.2.2 Allocations Guidelines for the Provisions under *Supplementary Support Services and Contingent Liabilities***

As stipulated in Clause 6 (1) of the Appropriation Bill for the year 2016, the supplementary allocations will be provided strictly for the following purposes;

- i. Provisions for payment of rectification of salary anomalies, new recruitments and other related payments.
- ii. Provisions for implementation of budget proposals.
- iii. Contingency provisions for security related and or natural disaster related risks.
- iv. Provisions to meet any short-fall in capital expenditure of development projects funded through external financing and related counterpart-funding requirements inclusive of payments of taxes and duties.
- v. Provisions to meet any commitment arising from any agreement to which the Government is a party and to meet obligations under Government guarantees.
- vi. Provisions for expenditure required for restructuring of public enterprises and to meet contingent liabilities of failed public enterprises.
- vii. Provisions for purchase of vehicles to Ministries, Departments/Special Spending Agencies as separate provisions are not included under those agencies to purchase passenger vehicles.
- viii. Provisions to meet additional expenditure and liabilities arising from changes in underlying assumptions based in the preparation of budget estimates.

As per the provisions Clause 6 (1) of the Appropriation Act, supplementary provisions will be provided to relevant spending agencies on the basis of need assessments undertaken by the Department of National Budget. Requests for supplementary provisions should be made through the relevant Chief Accounting Officers in consultation with relevant agencies who are accountable for the use of such provisions in terms of relevant Financial Regulations and approved procedures.

A report containing the amount of provision so transferred and the reasons for such transfer, is submitted to Parliament within two months of the date of the said transfer, in terms of Clause 6(1) of the Appropriation Act. In addition, details of all transfers made out of this provision, including the reasons for such transfers, will be incorporated in the Government fiscal performance reports which are to be tabled in Parliament under the Fiscal Management (Responsibility) Act, No. 3 of 2003.

## **2. 3. Presentation of Expenditure Estimates**

(1). This document includes actual expenditure for 2014, revised estimates for 2015 and estimated expenditure for 2016 along with medium term expenditure for 2016–2018 for each spending agency. Actual expenditure for 2014 and revised estimates for 2015 was mapped with

the functions of newly created ministries. Further, Revised Estimates for 2015 has been prepared taking into consideration additional allocations provided by the Department of National Budget out of "Supplementary Support Services and Contingent Liabilities ", and provision transfers as per the Financial Regulation 66 up to the date 10<sup>th</sup> October 2015.

## (II). Order of Presentation of Expenditure Estimates

Detailed expenditure estimates for 2016 within the 2016-2018 medium term expenditure framework are presented in three volumes.

Volume	Sectors Included
Volume - I	Special Spending Units bared Expenditure Head no 1 to 22 and the Ministries having Expenditure Head no 101 to 118
Volume - II	Ministries having Expenditure Head no 119 to 153
Volume - III	Ministries having Expenditure Head no 154 to 199

The Expenditure estimates are presented in the following sequence

- Expenditure details by Ministries
  - i. Key functions of the Ministry and institutions under its purview.
  - ii. General information of the Ministry, including outcome, resource allocations major projects, KPIs and cadre information.
  - iii. Expenditure Summary of the Ministry by object code wise with financing source.
  - iv. Expenditure Summary of the Ministry by Expenditure Heads and Programmes.
- Detailed Expenditure for each Expenditure Head coming under the Ministry
  - i. Expenditure Summary of the each Expenditure Head by Object Category with sources of financing
  - ii. Detailed expenditure of Projects (Cost Centres) by Object Codes with sources of financing.

## (III). Levels of Disaggregation

### (a) Expenditure Heads

Spending agencies are given a specific expenditure Head number as follows: -

- i. Special Spending Units (Departments, Agencies and Commissions etc. which are not classified under a particular Ministry) are given Head numbers from 1 to 22.



- ii. Ministries are given expenditure Head Numbers starting from 101 to 199.
- iii. Departments, District Secretariats and certain institutions (such as the University Grants Commission) are given expenditure Head numbers from 201 to 332.

#### **(b) Expenditure Programmes**

The estimated expenditure is shown under the following Programmes;

- Programme 1 - Operational Activities
- Programme 2 - Development Activities

Recurrent and capital expenditure incurring in nature of operational purposes are shown under Programme 1 - Operational Activities while the expenditure related to development nature are shown under Programme 2 - Development Activities

The Summary of Expenditure by Programme is given in Table 4.2

#### **(c) Project / Sub-Project**

The Programmes referred to above consist of a number of Projects. A Project is a cost unit consisting of a certain activity or a group of similar activities which facilitate costing of each activity. In certain instances, key activities coming under a Project have been further classified as Sub-Projects.

#### **(d) Category /Object**

Identifiable components of a Project cost are classified under "Objects". A number of homogeneous objects are classified as a "Category". There are 55 Object Codes and 15 Categories used in the Budget Estimate to classify expenditure. These standard object codes and categories are shown in Table 4.1 and a summary of expenditure by categories and object codes is given in Table 4.5.

#### **(e) Financing Particulars**

For accounting purposes, financing sources of each project are classified under the following financing codes. Financing sources of the total expenditure are given in Table 4.3. Further details on individual foreign loans will be incorporated in the Final Budget Position Report which is required to be tabled in Parliament under the Fiscal Management (Responsibility) Act, No 3 of 2003.

<b>Domestic</b>		<b>Foreign</b>	
11	Domestic Funds	12	Foreign Loans
17	Foreign Finance	13	Foreign Grants
	Associated Local Costs	14	Reimbursable Foreign Loans
21	Special Law	15	Reimbursable Foreign Grants
		16	Counterpart Funds

**(f) Advance Accounts**

Advances are provided by the General Treasury for specific activities of government Ministries and Departments i.e. Stores Management, advances for loans to government employees, Special Advances and Manufacturing and Trading Advances to operate activities of commercial nature. The minimum and maximum limits of payments, receipts, debit balance and liabilities of Advance Accounts are given in Table 5.1 at the end of this document.

**(g) Employment Profile**

The categorization of employees has been made based on Annex II of the Public Administration Circular No. 06/2006 of 25<sup>th</sup> April 2006. Accordingly, staff of each expenditure Head has been categorised as follows

- A - Senior level
- B - Tertiary level
- C - Secondary level
- D - Primary level



**2.1 Expenditure that can be charged to the Consolidated Fund without obtaining Parliamentary approval through The Appropriation Bill for the Year 2016**

Head No	Spending Unit/Ministry/Department/ Institution	Base Legislation	Rs.'000		
			Recurrent Expenditure	Capital Expenditure	Total Expenditure
1	His Excellency the President	Article 36 of the Constitution	2,640	-	2,640
4	Judges of the Superior Courts	Article 108 of the Constitution	26,000	-	26,000
6	Public Service Commission	Chapter IX of the Constitution	3,660	-	3,660
7	Judicial Service Commission	Chapter XV A of the Constitution	1,500	-	1,500
8	National Police Commission	Chapter XVIII A of the Constitution	3,400	-	3,400
10	Commission to Investigate Allegations of Bribery or Corruption	The Commission to Investigate Allegations of Bribery or Corruption Commission Act, No. 19 of 1994	2,400	-	2,400
16	Parliament	Article 65 of the Constitution	1,200	-	1,200
20	Department of Elections	Article 103 of the Constitution	3,400	-	3,400
21	Auditor General	Article 153 of the Constitution	800	-	800
22	Office of the Parliamentary Commissioner for Administration	Article 156 of the Constitution	780	-	780
111	Ministry of Health, Nutrition and Indigenous Medicine	Medical Ordinance (Chapter 105)	2	-	2
239	Department of External Resources	The Bretton Woods Agreement (Special Provisions) Law, No. 10 of 1978, International Bank for Reconstructions and Development and International Finance Corporation	80,000	650,000	730,000
249	Department of Treasury Operations	Foreign Loans Act No. 29 of 1957 (Section 2 Paragraphs (a) and (c)), Local Treasury Bills Ordinance (Chapter 417)	505,922,000	647,205,200	1,153,127,200
253	Department of Pension	Widows' and Orphans' Pension Fund Ordinance (Chapter 431), Widowers' & Orphans' Pensions Act, No. 24 of 1983, Widows' and Orphans' Pension Scheme (Armed Forces) Act, No. 18 of 1970, School Teachers' Pensions Act, (Chapter 432)	38,000,000	-	38,000,000
	<b>Total</b>		<b>544,047,782</b>	<b>647,855,200</b>	<b>1,191,902,982</b>





## **REVENUE ESTIMATES**





## 3.1.1 - REVENUE CLASSIFICATION-TAX REVENUE

Revenue Code	Description	Applicable Statutes/Authority	Revenue Accounting Officers
<b>10.01</b>	<b>Taxes on International Trade</b>		
10.01.01.00	Import Duties	- Custom Ordinance No.17 of 1869	Director General of Customs
10.01.02.00	Export Duties	- Custom Ordinance No.17 of 1869	Director General of Customs
10.01.03.00	Import & Export Licences Fees	- Import & Exports Control Act No. 01 of 1969	Controller of Import and Exports
10.01.04.00	Ports & Airports Development Levy	- Finance Act, No 11 of 2002 / Ports & Airports Development Levy Act, No.18 of 2011	Director General of Customs
10.01.05.00	Cess Levy		
10.01.05.01	Import Cess Levy	- Sri Lanka Export Development Act, No. 40 of 1979	Director General of Customs
10.01.05.02	Export Cess Levy	- Sri Lanka Export Development Act, No. 40 of 1979, Tea Board Act, No. 14 of 1975	Director General of Customs
10.01.06.00	Motor Vehicle Concessionary Levy	- Coconut Development Authority Act, No. 46 of 1971	Director General of Customs
10.01.07.00	Regional Infrastructure Development Levy	- Rubber Replanting Subsidy Act, No. 36 of 1953	Director General of Customs
10.01.08.00	Special Commodity Levy	- Finance Act, No. 11 of 2006	Director General of Customs
10.01.99.00	Other	- Regional Infrastructure Dev. Levy Act, No. 51 of 2006	Director General of Customs
		- Special Commodity Levy Act No. 48 of 2007	Director General of Customs
<b>10.02</b>	<b>Taxes on Domestic Goods and Services</b>		
<b>10.02.01.00</b>	<b>Value Added Tax</b>		
10.02.01.01	Financial Services	- Value Added Tax Act, No. 14 of 2002	Commissioner General of Inland Revenue
10.02.01.02	Other Services		
10.02.01.03	Manufacturing		
10.02.01.04	Imports		
<b>10.02.02.00</b>	<b>Goods and Services Tax</b>		
10.02.02.01	Services	- Goods and Services Tax Act, No. 34 of 1996	Commissioner General of Inland Revenue
10.02.02.02	Manufacturing		
10.02.02.03	Imports		
<b>10.02.03.00</b>	<b>National Security Levy</b>		
10.02.03.01	Services	- National Security Levy Act, No. 52 of 1991	Commissioner General of Inland Revenue
10.02.03.02	Manufacturing		
10.02.03.03	Imports		
<b>10.02.04.00</b>	<b>Excise (Ordinance) Duty</b>		
10.02.04.01	Liquor	- Excise Ordinance No. 8 of 1912	Commissioner General of Excise
<b>10.02.05.00</b>	<b>Excise (Special Provisions) Duty</b>		
10.02.05.01	Cigarettes	- Excise (Special Provisions) Act, No. 13 of 1989	Director General of Excise (Special Provisions)
10.02.05.02	Liquor		
10.02.05.03	Petroleum Products		
10.02.05.04	Motor Vehicles		
10.02.05.99	Other		
<b>10.02.06.00</b>	<b>Tobacco Tax</b>		
10.02.07.00	Stamp Duty	- Tobacco Tax Act, 08 of 1999	Commissioner General of Excise
10.02.08.00	Debits Tax	- Stamp Duty (Special Provisions) Act, No.12 of 2006	Commissioner General of Inland Revenue
10.02.09.00	Turnover Tax	- Debits Tax Act, No. 16 of 2002	Commissioner General of Inland Revenue
10.02.10.00	Social Responsibility Levy	- Turnover Tax Act, No. 69 of 1981	Commissioner General of Inland Revenue
		- Finance Act, No. 05 of 2005	Director General of Fiscal Policy (department concerned should report to -DG Fiscal Policy)
<b>10.02.11.00</b>	<b>Telecommunication Levy</b>		
		- Telecommunication Levy Act, No. 21 of 2011	Secretary of the line ministry in charge of Telecommunication Regulatory Commission (TRCSL)
<b>10.02.12.00</b>	<b>Nation Building Tax</b>		
10.02.12.01	Services	- Nation Building Tax Act, No. 09 of 2009	Commissioner General of Inland Revenue
10.02.12.02	Manufacturing		
10.02.12.03	Imports		
<b>10.03</b>	<b>Licence Taxes and Other</b>		
<b>10.03.01.00</b>	<b>Luxury Motor Vehicle Tax</b>		
10.03.01.01	Luxury Motor Vehicle Tax	- Finance Act, No. 16 of 1995	Commissioner General of Motor Traffic
<b>10.03.02.00</b>	<b>Transfer Tax</b>		
10.03.02.01	Transfer Tax	- Finance Act, No. 11 of 1963	Registrar General
<b>10.03.03.00</b>	<b>Betting &amp; Gaming Levy</b>		
10.03.03.01	Betting & Gaming Levy	- Betting & Gaming Levy Act, No. 40 of 1988	Commissioner General of Inland Revenue
<b>10.03.04.00</b>	<b>Share Transaction Levy</b>		
10.03.04.01	Share Transaction Levy	- Finance Act, No. 05 of 2005	Commissioner General of Inland Revenue
<b>10.03.05.00</b>	<b>Construction Industry Guarantee Fund Levy</b>		
10.03.05.01	Construction Industry Guarantee Fund Levy	- Finance Act, No. 05 of 2005	Commissioner General of Inland Revenue
<b>10.03.06.00</b>	<b>Environment Conservation Levy</b>		
10.03.06.01	Environment Conservation Levy	- Environment Conservation Levy Act, No. 26 of 2008	Director General of Treasury Operations
<b>10.03.07.00</b>	<b>Other Licences</b>		
10.03.07.01	Pharmaceuticals, Equipment, Perfumes and Pharmacies Registration Fee	- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Health Services
10.03.07.02	Registration fees relevant to the Department of Registrar General	- In terms of relevant Acts and departmental circulars or specific legislation	Registrar General
10.03.07.03	Private Timber Transport	- Forest Ordinance No. 56 of 1979	Forest Conservator
10.03.07.04	Tax on Sale of Motor Vehicles	- Motor Traffic Act, No. 14 of 1951	Commissioner General of Motor Traffic
10.03.07.05	Licence fees relevant to the Ministry of Defence	- In terms of relevant Act and departmental circulars or specific legislation	Secretary, Ministry of Defence
10.03.07.06	Licence fees relevant to the Department of Fisheries and Aquatic Resources	- Fisheries and Aquatic Resource Act, No. 2 of 1996	Director General of Fisheries and Aquatic Resources
10.03.07.07	Levy on Rooms of Five Star Hotels	- Finance (Amendment) Act, No. 15 of 2011	Director General of Treasury Operations
10.03.07.08	Company Registration Levy	- Statutory provision to be enacted under Finance Act	Registrar of Companies
10.03.07.09	Vehicle Emission Levy	- Statutory provision to be enacted under Finance Act	Commissioner General of Motor Traffic
10.03.07.10	Vehicle Entitlement Levy	- Statutory provision to be enacted under Finance Act	Commissioner General of Inland Revenue
10.03.07.11	Levy on Vehicle Valuation	- Statutory provision to be enacted under Finance Act	Commissioner General of Motor Traffic
10.03.07.99	Other	- In terms of relevant departmental circulars or financial regulation or specific legislation	Secretary of the line ministry in charge of the portfolio of Home Affairs
<b>10.03.08.00</b>	<b>Fees under the certificate to be granted yearly to Notary Registrar of the High Court</b>		
		- Notaries (Amendment) Act, No. 13 of 2013	Registrar General
<b>10.03.09.00</b>	<b>Tax on the Lands Leased out to Foreigners</b>		
		- Land (Restrictions on Alienation) Act, No.38 of 2014	Commissioner General of Inland Revenue
<b>10.04</b>	<b>Taxes on Income &amp; Profits</b>		
<b>10.04.01.00</b>	<b>Corporate Tax</b>		
10.04.01.01	Income Tax	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.01.02	Dividend Tax		
10.04.01.03	Remittance Tax		
10.04.01.04	Sur-Tax		
<b>10.04.02.00</b>	<b>Non - Corporate Tax</b>		
10.04.02.01	PAYE (Pay as You Earn)	- Statutory provision to be enacted under Finance Act	Commissioner General of Inland Revenue
10.04.02.99	Other	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
<b>10.04.03.00</b>	<b>Withholding Tax</b>		
10.04.03.01	On Interest	- Inland Revenue Act, No. 10 of 2006	Commissioner General of Inland Revenue
10.04.03.99	On Fees and other		
<b>10.04.04.00</b>	<b>Economic Service Charge</b>		
		- Economic Services Charge Act, No. 13 of 2006	Commissioner General of Inland Revenue

### 3.1.2 - REVENUE CLASSIFICATION-NON TAX REVENUE

Revenue Code	Description	Applicable Statutes/Authority	Revenue Accounting Officers
<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	Stores Advance Account (Explosive Items)	- Financial Regulation	Commander of Sri Lanka Navy
20.01.04.00	Prisons Industrial and Agricultural Advance Account	- Financial Regulation	Commissioner General of Prisons
<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	Secretary of the line ministry in charge of the portfolio of Public Administration (Ministries and Department concerned should report to Secretary of Public Administration)
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 of the line ministry in charge of the portfolio of Plantation
20.02.01.05	Notional rent income from Government Land & Building	- As per the expenditure estimate - 2016	Director General of National Budget
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>		
<b>20.02.04.00</b>	<b>Dividends</b>		
20.02.04.01		- Finance Act No. 38 of 1971	Director General of Public Enterprises
20.02.04.02		- Return on Share Capital from Govt. Owned Companies Act No. 07 of 2007	Director General of Public Enterprises
<b>20.02.05.00</b>	<b>Transferring Surplus Funds form Public Enterprises</b>		
20.02.05.01		- 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>		
20.03.01.01		- 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 of the line ministry in charge of the portfolio 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 General of Registration of Persons
20.03.02.04	Survey Department Fees	- Departmental circulars	Surveyor General
20.03.02.05	Service Charges of Government 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 Passports, 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 of the line ministry in charge of the portfolio 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	Attorney General
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 General of Motor Traffic
20.03.02.15	Registration fees on motor vehicle transfers under the issuing motor vehicle permits on concessionary terms	- Trade and Investment Policy Circular No.01/(02)/2013	Commissioner General of Motor Traffic
20.03.02.16	Air Craft Rentals	- In terms of relevant ministry/departmental circulars or specific legislation	Commander of Sri Lanka Air Force
20.03.02.17	Fees on Local Sale of Garments	- BOI / Customs Regulations	Director General of Customs / BOI
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 Garden Act No.32 of 1973 and Departmental circulars	Director General of 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
20.03.02.21	Fees relevant to the Ministry of Petroleum Industries	- In terms of relevant departmental circulars or financial regulation or agreements	Secretary of the line ministry in charge of the portfolio of Petroleum
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>		
20.03.03.01	Fines & Forfeits - Customs	- Customs Ordinance or Specific Legislation	Director General of Customs
20.03.03.02	Fines & Forfeits - Other	- In terms of relevant Act or specific legislation	Director General of Treasury Operations
<b>20.03.04.00</b>	<b>Public Officer's Motor Cycle Premium</b>		
20.03.04.01		- Budget Circular No.02/2014	Director General of National Budget
<b>20.03.99.00</b>	<b>Other Receipts</b>		
20.03.99.01		- In terms of relevant departmental circulars or financial regulation or specific legislation	Director General of Treasury Operations
<b>20.04</b>	<b>Social Security Contributions</b>		
20.04.01.00	Central Government	- Widows' and Orphans' Ordinance No. 1 of 1898, 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	Director General of Pensions
20.04.02.00	Provincial Councils		
<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	National Lottery and 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 to the 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>	<b>Foreign Grants</b>	- Appropriation Act	Director General of Treasury Operations



### 3.1.3 - REVENUE CLASSIFICATION-PROVINCIAL COUNCIL REVENUE

Revenue Code	Description	Applicable Statutes/Authority	Revenue Accounting Officers
40.00	PROVINCIAL COUNCIL REVENUE		
40.01.00.00	Transfers by the Government	- Fiscal Policy Circular No.01/2010	
40.01.01.00	Nation Building Tax		Commissioner General of Inland Revenue
40.01.01.01	Domestic		
40.01.01.02	Imports		
40.01.02.00	Stamp Duty		Commissioner General of Inland Revenue
40.01.03.00	Motor Vehicle Registration Fees		Commissioner General of Motor Traffic
40.02.00.00	Devolved Revenue	- Provincial Council Act No.42 of 1987	Secretary, Finance Commission
40.02.01.00	Liquor Licence Fees		
40.02.02.00	Motor Vehicle Licence Fees		
40.02.03.00	Other Licence Fees		
40.02.04.00	Stamp Duty		
40.02.05.00	Court Fines		
40.02.06.00	Rent		
40.02.07.00	Interest		
40.02.08.00	Other		

ESTIMATES - 2016  
3.2.1 GOVERNMENT REVENUE - TAX REVENUE

Rs: '000

Rs: '000							
Revenue Code	Description	2014	2015 Revised Estimates	2016 Estimates	2017	2018	2015 - 2018
					Projections		Total
	Tax Revenue	987,925,336	1,292,700,000	1,646,000,000	1,850,000,000	2,070,000,000	6,858,700,000
10.01	Taxes on International Trade	233,808,033	249,360,000	344,050,000	392,855,000	446,460,000	1,432,725,000
10.01.01.00	Import Duties	77,726,309	92,000,000	125,000,000	140,000,000	160,000,000	517,000,000
10.01.02.00	Export Duties	24,080	60,000	50,000	55,000	60,000	225,000
10.01.03.00	Import & Export Licenses Fees	751,446	900,000	1,000,000	1,300,000	1,600,000	4,800,000
10.01.04.00	Ports & Airports Development Levy	68,646,233	55,000,000	95,000,000	110,000,000	125,000,000	385,000,000
10.01.05.00	Cess Levy	38,707,054	45,400,000	58,000,000	66,500,000	74,800,000	244,700,000
10.01.05.01	Import Cess Levy	35,622,377	42,000,000	54,000,000	62,000,000	70,000,000	228,000,000
10.01.05.02	Export Cess Levy	3,084,677	3,400,000	4,000,000	4,500,000	4,800,000	16,700,000
10.01.06.00	Motor Vehicle Concessionary Levy	-	-	-	-	-	-
10.01.07.00	Regional Infrastructure Development levy	-	-	-	-	-	-
10.01.08.00	Special Commodity Levy	47,952,911	56,000,000	65,000,000	75,000,000	85,000,000	281,000,000
10.01.99.00	Other	-	-	-	-	-	-
10.02	Taxes on Domestic Goods And Services	549,020,124	781,035,000	973,235,000	1,100,035,000	1,235,235,000	4,089,540,000
10.02.01.00	Value Added Tax	237,915,433	230,000,000	240,000,000	269,000,000	302,000,000	1,041,000,000
10.02.01.01	Financial Services	24,436,887	30,000,000	42,000,000	48,000,000	55,000,000	175,000,000
10.02.01.02	Other Services	65,756,162	75,000,000	92,000,000	100,000,000	110,000,000	377,000,000
10.02.01.03	Manufacturing	45,441,699	35,000,000	31,000,000	36,000,000	42,000,000	144,000,000
10.02.01.04	Imports	102,280,685	90,000,000	75,000,000	85,000,000	95,000,000	345,000,000
10.02.02.00	Goods and Services Tax	3,460	-	-	-	-	-
10.02.02.01	Services	2,306	-	-	-	-	-
10.02.02.02	Manufacturing	1,154	-	-	-	-	-
10.02.02.03	Imports	-	-	-	-	-	-
10.02.03.00	National Security Levy	13,772	-	-	-	-	-
10.02.03.01	Services	13,772	-	-	-	-	-
10.02.03.02	Manufacturing	-	-	-	-	-	-
10.02.03.03	Imports	-	-	-	-	-	-
10.02.04.00	Excise ( Ordinance ) Duty	69,087,999	105,000,000	140,000,000	170,000,000	195,000,000	610,000,000
10.02.04.01	Liquor	69,087,999	105,000,000	140,000,000	170,000,000	195,000,000	610,000,000
10.02.05.00	Excise ( Special Provisions ) Duty	165,470,988	364,000,000	416,200,000	461,000,000	515,200,000	1,756,400,000
10.02.05.01	Cigarettes	57,204,263	80,000,000	85,000,000	92,000,000	100,000,000	357,000,000
10.02.05.02	Liquor	12,123	-	-	-	-	-
10.02.05.03	Petroleum Products	28,732,329	34,000,000	40,000,000	45,000,000	50,000,000	169,000,000
10.02.05.04	Motor Vehicles	76,435,131	240,000,000	280,000,000	310,000,000	350,000,000	1,180,000,000
10.02.05.99	Other	3,087,142	10,000,000	11,200,000	14,000,000	15,200,000	50,400,000
10.02.06.00	Tobacco Tax	35,607	35,000	35,000	35,000	35,000	140,000
10.02.07.00	Stamp Duty	-	-	-	-	-	-
10.02.08.00	Debits Tax	-	-	-	-	-	-
10.02.09.00	Turnover Tax	472,185	-	-	-	-	-
10.02.10.00	Social Responsibility Levy	86,066	-	-	-	-	-
10.02.11.00	Telecommunications Levy	31,351,492	34,000,000	42,000,000	44,000,000	46,000,000	166,000,000
10.02.12.00	Nation Building Tax	44,583,122	48,000,000	135,000,000	156,000,000	177,000,000	516,000,000
10.02.12.01	Services	17,600,154	20,000,000	55,000,000	62,000,000	70,000,000	207,000,000
10.02.12.02	Manufacturing	10,893,868	10,000,000	30,000,000	36,000,000	42,000,000	118,000,000
10.02.12.03	Imports	16,089,100	18,000,000	50,000,000	58,000,000	65,000,000	191,000,000
10.03	License Taxes & Other	6,982,620	9,705,000	77,015,000	78,760,000	81,605,000	247,085,000
10.03.01.00	Luxury Motor Vehicle Tax	1,114,854	1,300,000	250,000	-	-	1,550,000
10.03.02.00	Transfer Tax	-	-	-	-	-	-
10.03.03.00	Betting & Gaming Levy	815,175	2,200,000	3,000,000	3,500,000	4,000,000	12,700,000
10.03.04.00	Share Transaction Levy	2,048,049	2,300,000	-	-	-	2,300,000
10.03.05.00	Construction Industry Guarantee Fund Levy	841,829	1,200,000	-	-	-	1,200,000
10.03.06.00	Environment Conservation Levy	-	-	-	-	-	-
10.03.07.00	Other Licenses	1,565,656	1,936,000	73,740,000	75,232,000	77,575,000	228,483,000
10.03.07.01	Pharmaceuticals, Equipment, Perfumes and Pharmacies Registration Fee	168,723	180,000	220,000	260,000	320,000	980,000
10.03.07.02	Registration fees relevant to the Department of Registrar-General's	1,106,416	1,420,000	1,640,000	2,000,000	2,300,000	7,360,000
10.03.07.03	Private Timber Transport	50,101	80,000	90,000	115,000	130,000	415,000
10.03.07.04	Tax on Sale of Motor Vehicles	51,936	60,000	70,000	90,000	120,000	340,000
10.03.07.05	License Fees relevant to the Ministry of Defence	12,882	13,000	15,000	17,000	20,000	65,000
10.03.07.06	License fees relevant to the Dept. of Fisheries and Aquatic Resources	15,083	23,000	25,000	30,000	35,000	113,000
10.03.07.07	Levy on Rooms of Five Star Hotels	-	-	-	-	-	-
10.03.07.08	Company Registration Levy	-	-	3,000,000	3,200,000	3,500,000	9,700,000
10.03.07.09	Vehicle Emission Levy	-	-	4,500,000	4,800,000	5,400,000	14,700,000
10.03.07.10	Vehicle Entitlement Levy	-	-	8,000,000	10,000,000	12,500,000	30,500,000
10.03.07.11	Levy on Vehicle Valuation	-	-	5,000,000	6,000,000	7,500,000	18,500,000
10.03.07.99	Other	160,515	160,000	51,180,000	48,720,000	45,750,000	145,810,000
10.03.08.00	Fees under the Certificate to be granted yearly to Notary Registrar of the High Court	17,585	19,000	25,000	28,000	30,000	102,000
10.03.09.00	Tax on the land leased out to foreigners	579,472	750,000	-	-	-	750,000

## TAX REVENUE (Cont.)

Rs: '000

Revenue Code	Description	2014	2015 Revised Estimates	2016 Estimates	2017	2018	2015 - 2018
					Projections		Total
10.04	Taxes on Income & Profits	198,114,559	252,600,000	251,700,000	278,350,000	306,700,000	1,089,350,000
10.04.01.00	Corporate Tax	92,028,323	143,000,000	130,200,000	140,600,000	150,900,000	564,700,000
10.04.01.01	Income Tax	81,643,762	130,000,000	114,000,000	122,000,000	130,000,000	496,000,000
10.04.01.02	Dividend Tax	10,365,556	11,000,000	14,000,000	16,000,000	18,000,000	59,000,000
10.04.01.03	Remittance Tax	19,005	2,000,000	200,000	300,000	400,000	2,900,000
10.04.01.04	Sur-Tax			2,000,000	2,300,000	2,500,000	6,800,000
10.04.02.00	Non-Corporate Tax	30,315,118	38,800,000	44,000,000	52,000,000	60,000,000	194,800,000
10.04.02.01	PAYE	22,296,672	24,000,000	26,000,000	30,000,000	35,000,000	115,000,000
10.04.02.99	Other	8,018,446	14,800,000	18,000,000	22,000,000	25,000,000	79,800,000
10.04.03.00	Withholding Tax	69,616,609	64,300,000	62,500,000	68,750,000	75,800,000	271,350,000
10.04.03.01	On Interest	69,402,271	64,000,000	62,000,000	68,000,000	75,000,000	269,000,000
10.04.03.99	On Fees & Other	214,338	300,000	500,000	750,000	800,000	2,350,000
10.04.04.00	Economic Service Charge	6,154,509	6,500,000	15,000,000	17,000,000	20,000,000	58,500,000



**ESTIMATES - 2016**  
**3.2.2 GOVERNMENT REVENUE - NON TAX REVENUE**

Rs: '000

Revenue Code	Description	2014	2015 Revised Estimates	2016 Estimates	2017		2018	2015 - 2018 Total
					Projections			
	<b>Non-Tax Revenue</b>	<b>172,202,836</b>	<b>162,300,000</b>	<b>344,000,000</b>	<b>352,000,000</b>	<b>379,000,000</b>		<b>1,237,300,000</b>
<b>20.01</b>	<b>Revenue From Departmental Enterprises</b>	<b>12,625,150</b>	<b>12,990,000</b>	<b>13,970,000</b>	<b>15,000,000</b>	<b>15,930,000</b>		<b>57,890,000</b>
20.01.01.00	Railways	5,909,312	6,000,000	6,300,000	6,800,000	7,200,000		26,300,000
20.01.02.00	Postal	6,557,508	6,800,000	7,500,000	8,000,000	8,500,000		30,800,000
20.01.03.00	Stores Advance Accounts (Explosive Items)	158,330	140,000	120,000	140,000	160,000		560,000
20.01.04.00	Prisons Industrial and Agricultural Advance Account		50,000	50,000	60,000	70,000		230,000
<b>20.02</b>	<b>Return on Government Assets</b>	<b>60,460,377</b>	<b>51,840,000</b>	<b>197,770,000</b>	<b>206,505,000</b>	<b>217,820,000</b>		<b>673,935,000</b>
<b>20.02.01.00</b>	<b>Rent</b>	<b>5,668,696</b>	<b>3,050,000</b>	<b>143,340,000</b>	<b>144,805,000</b>	<b>147,790,000</b>		<b>438,985,000</b>
20.02.01.01	Rent on government building & housing	641,730	700,000	750,000	825,000	900,000		3,175,000
20.02.01.02	Rent on crown forests	739,444	1,100,000	1,800,000	2,000,000	2,500,000		7,400,000
20.02.01.03	Rent from land & other	44,477	50,000	60,000	80,000	90,000		280,000
20.02.01.04	Lease rental from regional Plantation Companies	733,091	1,000,000	1,200,000	1,500,000	1,800,000		5,500,000
20.02.01.05	Notional Rent income from Government Land & Building			139,230,000	140,000,000	142,000,000		421,230,000
20.02.01.99	Other rental	3,509,954	200,000	300,000	400,000	500,000		1,400,000
<b>20.02.02.00</b>	<b>Interest</b>	<b>7,978,068</b>	<b>5,250,000</b>	<b>5,850,000</b>	<b>6,600,000</b>	<b>8,350,000</b>		<b>26,050,000</b>
<b>20.02.02.01</b>	<b>On lending</b>	<b>6,757,894</b>	<b>3,850,000</b>	<b>4,250,000</b>	<b>4,800,000</b>	<b>5,850,000</b>		<b>18,750,000</b>
1	Sri Lanka Ports Authority	1,113,266	1,000,000	1,100,000	1,200,000	1,500,000		4,800,000
2	National Development Bank	311,543	250,000	250,000	300,000	350,000		1,150,000
3	Development Finance Corporation of Ceylon	1,244,158	1,000,000	1,100,000	1,300,000	1,500,000		4,900,000
4	National Water Supply & Drainage Board	1,854,536		-	-	-		-
5	Other	2,234,390	1,600,000	1,800,000	2,000,000	2,500,000		7,900,000
20.02.02.99	Other	1,220,174	1,400,000	1,600,000	1,800,000	2,500,000		7,300,000
<b>20.02.03.00</b>	<b>Profits</b>	<b>42,136,523</b>	<b>38,500,000</b>	<b>43,600,000</b>	<b>48,500,000</b>	<b>54,500,000</b>		<b>185,100,000</b>
1	Banks	16,010,000	18,000,000	22,000,000	24,500,000	28,000,000		92,500,000
2	Telecommunication Regulatory Commission	10,500,000	10,000,000	12,000,000	13,000,000	14,000,000		49,000,000
3	National Insurance Trust Fund	4,000,000	3,500,000	4,000,000	4,000,000	4,500,000		16,000,000
4	Others	11,626,523	7,000,000	5,600,000	7,000,000	8,000,000		27,600,000
<b>20.02.04.00</b>	<b>Dividends</b>	<b>4,677,090</b>	<b>5,040,000</b>	<b>4,980,000</b>	<b>6,600,000</b>	<b>7,180,000</b>		<b>23,800,000</b>
1	Sri Lanka Telecom	759,395	840,000	880,000	950,000	1,000,000		3,670,000
2	Banks	764,918	600,000	600,000	650,000	680,000		2,530,000
3	Others	3,152,777	3,600,000	3,500,000	5,000,000	5,500,000		17,600,000
<b>20.02.05.00</b>	<b>Transferring Surplus Funds from Public Enterprises</b>			<b>20,000,000</b>	<b>5,000,000</b>	<b>6,000,000</b>		<b>31,000,000</b>
<b>20.03</b>	<b>Sale Proceeds and Charges</b>	<b>38,333,712</b>	<b>53,320,000</b>	<b>64,310,000</b>	<b>70,495,000</b>	<b>76,300,000</b>		<b>264,425,000</b>
<b>20.03.01.00</b>	<b>Departmental Sales</b>	<b>98,745</b>	<b>110,000</b>	<b>120,000</b>	<b>150,000</b>	<b>200,000</b>		<b>580,000</b>
<b>20.03.02.00</b>	<b>Administrative Fees and Charges</b>	<b>25,056,311</b>	<b>31,210,000</b>	<b>42,590,000</b>	<b>47,045,000</b>	<b>51,100,000</b>		<b>171,945,000</b>
20.03.02.01	Audit fees	100,470	110,000	120,000	140,000	150,000		520,000
20.03.02.02	Air navigation fees	-	-	-	-	-		-
20.03.02.03	Fees under registration of persons Act No.32 of 1968	102,462	140,000	150,000	160,000	170,000		620,000
20.03.02.04	Fees of Department of Survey	156,469	140,000	150,000	160,000	180,000		630,000
20.03.02.05	Service charges of Government Press	464,136	520,000	580,000	650,000	700,000		2,450,000
20.03.02.06	Fees under the Fauna & Flora Protection Ordinance	17,029	20,000	20,000	22,000	25,000		87,000
20.03.02.07	Fees of Passports, Visas & Dual Citizenship	8,150,850	9,200,000	12,000,000	13,500,000	14,800,000		49,500,000
20.03.02.08	Embarkation Levy	3,605,498	3,900,000	6,200,000	6,800,000	7,200,000		24,100,000
20.03.02.09	Fees of Department of Valuation	110,030	100,000	100,000	130,000	160,000		490,000
20.03.02.10	Fees of Registrar of Companies	70,763	90,000	125,000	150,000	180,000		545,000
20.03.02.11	Legal fees from corporation & statutory bodies	36,074	40,000	40,000	50,000	60,000		190,000
20.03.02.12	Fees recovered under the Public Contract Act	17,015	20,000	20,000	23,000	25,000		88,000
20.03.02.13	Examinations & other fees	229,423	230,000	250,000	280,000	320,000		1,080,000
20.03.02.14	Fees under the Motor Traffic Act & other receipts	8,123,798	9,000,000	15,500,000	17,000,000	18,500,000		60,000,000
20.03.02.15	Registration fees on motor vehicle transfers under the issuing motor vehicle permits on concessionary terms		1,000,000	-	-	-		1,000,000
20.03.02.16	Air craft rentals	248,696	300,000	350,000	400,000	450,000		1,500,000
20.03.02.17	Fees on local sale of Garments	89,276	100,000	120,000	140,000	160,000		520,000
20.03.02.18	Fees relevant to the Department of Agriculture	195,492	230,000	240,000	260,000	280,000		1,010,000
20.03.02.19	Fees relevant to the Botanical Gardens	465,784	550,000	600,000	650,000	700,000		2,500,000
20.03.02.20	Accounting and Auditing Standards Cess Levy		-	-	-	-		-
20.03.02.21	Fees relevant to the Ministry of Petroleum Industries	21,385	20,000	25,000	30,000	40,000		115,000
20.03.02.99	Sundries	2,851,661	5,500,000	6,000,000	6,500,000	7,000,000		25,000,000
<b>20.03.03.00</b>	<b>Fines and Forfeits</b>	<b>2,735,726</b>	<b>2,400,000</b>	<b>2,600,000</b>	<b>3,300,000</b>	<b>4,000,000</b>		<b>12,300,000</b>
20.03.03.01	Fines and Forfeits -Customs		1,400,000	1,500,000	2,000,000	2,500,000		7,400,000
20.03.03.02	Fines and Forfeits -Other		1,000,000	1,100,000	1,300,000	1,500,000		4,900,000
<b>20.03.04.00</b>	<b>Public Officer's Motor Cycle Premium</b>	<b>5,737,579</b>	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>800,000</b>
<b>20.03.99.00</b>	<b>Other Receipts</b>	<b>4,705,351</b>	<b>18,800,000</b>	<b>19,000,000</b>	<b>20,000,000</b>	<b>21,000,000</b>		<b>78,800,000</b>

## NON TAX REVENUE (Cont.)

Revenue Code	Description	2014	2015 Revised Estimates	2016 Estimates	2017		2018	2015 - 2018
					Projections			Total
20.04	Social Security Contributions	14,918,885	15,800,000	19,100,000	22,500,000	26,500,000		83,900,000
20.04.01.00	Central Government	9,361,637	9,800,000	12,000,000	15,000,000	18,500,000		55,300,000
20.04.02.00	Provincial Councils	5,557,248	6,000,000	7,100,000	7,500,000	8,000,000		28,600,000
20.05	Current Transfers	13,367,979	14,000,000	14,500,000	17,000,000	19,500,000		65,000,000
20.05.01.00	Central Bank Profits	11,500,000	12,000,000	12,000,000	14,000,000	16,000,000		54,000,000
20.05.99.00	National Lotteries Board and Other transfers	1,867,979	2,000,000	2,500,000	3,000,000	3,500,000		11,000,000
20.06	Capital Revenue	32,496,733	14,350,000	14,350,000	15,500,000	16,950,000		61,150,000
20.06.01.00	Divestiture Proceeds	-	-	-	-	-		-
20.06.02.00	Sale of Capital Assets	17,604,344	350,000	350,000	400,000	500,000		1,600,000
20.06.03.00	Domestic Capital Transfers	-	-	-	-	-		-
20.06.04.00	Recovery of Loans	14,892,389	14,000,000	14,000,000	15,100,000	16,450,000		59,550,000
	1 Sri Lanka Ports Authority	5,490,914	5,500,000	5,500,000	5,500,000	6,000,000		22,500,000
	2 National Development Bank	491,383	500,000	500,000	500,000	650,000		2,250,000
	3 Development Finance Corporation of Ceylon	1,930,530	2,000,000	2,000,000	2,500,000	2,800,000		9,300,000
	4 National Water Supply & Drainage Board	1,030,000	-	-	-	-		-
	5 Other	5,949,562	6,000,000	6,000,000	6,500,000	7,000,000		25,500,000
GRANTS								
30.01.01.00	Foreign Grants	9,415,027	15,000,000	15,000,000	18,000,000	21,000,000		69,000,000
	Total (Tax Revenue + Non Tax Revenue + Grants)	1,169,543,199	1,470,000,000	2,005,000,000	2,220,000,000	2,470,000,000		8,165,000,000

ESTIMATES - 2016  
3.2.3 PROVINCIAL COUNCIL REVENUE

Revenue Code	Description	2014	2015 Revised Estimates	2016 Estimates	2017		2018	2015 - 2018
					Projections			Total
40.00	PROVINCIAL COUNCIL REVENUE							
40.01.00.00	Transfers by the Government	30,860,948	32,400,000	35,200,000	40,600,000	45,900,000		154,100,000
40.01.01.00	Nation Building Tax	21,500,809	24,000,000	27,000,000	31,200,000	35,400,000		117,600,000
40.01.01.01	Domestic	14,247,011	15,000,000	17,000,000	19,600,000	22,400,000		74,000,000
40.01.01.02	Imports	7,253,798	9,000,000	10,000,000	11,600,000	13,000,000		43,600,000
40.01.02.00	Stamp Duty	7,667,079	6,800,000	5,800,000	6,400,000	7,000,000		26,000,000
40.01.03.00	Motor Vehicle Registration Fees	1,693,060	1,600,000	2,400,000	3,000,000	3,500,000		10,500,000
40.02.00.00	Devolved Revenue	28,245,725	27,600,000	34,800,000	37,400,000	40,100,000		139,900,000
40.02.01.00	Liquor Licence Fees	916,269	880,000	1,200,000	1,300,000	1,450,000		4,830,000
40.02.02.00	Motor Vehicle Licence Fees	7,456,354	7,186,000	11,600,000	12,300,000	13,000,000		44,086,000
40.02.03.00	Other Licence Fees	6,254	4,000	5,000	7,000	9,000		25,000
40.02.04.00	Stamp Duty	14,158,989	13,100,000	15,000,000	15,800,000	16,600,000		60,500,000
40.02.05.00	Court Fines	1,832,135	1,880,000	1,900,000	2,000,000	2,200,000		7,980,000
40.02.06.00	Rent	364,012	310,000	395,000	493,000	641,000		1,839,000
40.02.07.00	Interest	1,195,991	1,940,000	1,900,000	2,100,000	2,300,000		8,240,000
40.02.08.00	Other	2,315,721	2,300,000	2,800,000	3,400,000	3,900,000		12,400,000
	Total	59,106,673	60,000,000	70,000,000	78,000,000	86,000,000		294,000,000
Grand Total (Tax Revenue + Non Tax Revenue + Grants+ Provincial Council Revenue)		1,228,649,872	1,530,000,000	2,075,000,000	2,298,000,000	2,556,000,000		8,459,000,000





## EXPENDITURE ESTIMATES



4.1 EXPENDITURE CLASSIFICATION - STANDARD OBJECT CODES,  
CATEGORIES AND OBJECT TITLES

Object Code	Object Category/Title
	<b>Recurrent Expenditure</b>
	<b><u>Personal Emoluments</u></b>
1001	Salaries and Wages
1002	Overtime and Holiday Payments
1003	Other Allowances
	<b><u>Traveling Expenses</u></b>
1101	Domestic
1102	Foreign
	<b><u>Supplies</u></b>
1201	Stationery and Office Requisites
1202	Fuel
1203	Diets and Uniforms
1204	Medical Supplies
1205	Other
	<b><u>Maintenance Expenditure</u></b>
1301	Vehicles
1302	Plant and Machinery
1303	Buildings and Structures
	<b><u>Services</u></b>
1401	Transport
1402	Postal and Communication
1403	Electricity and Water
1404	Rents and Local Taxes
1405	Other
1406	Interest Payment for Leased Vehicles
1407	Capital Carrying Cost of Government - Lands & Buildings
	<b><u>Transfers</u></b>
1501	Welfare Programmes
1502	Retirements Benefits
1503	Public Institutions
1504	Development Subsidies
1505	Subscriptions and Contributions Fee
1506	Property Loan Interest to Public Servants
1507	Contribution to Provincial Councils
1508	Other
1509	Contribution to Contingencies Fund
	<b><u>Interest Payments</u></b>
1601	Domestic Debt
1602	Foreign Debt



Object Code	Object Category/Title
-------------	-----------------------

**Other Recurrent Expenditure**

- |      |                      |
|------|----------------------|
| 1701 | Losses and Write off |
| 1702 | Contingency Services |

**Capital Expenditure**

**Rehabilitation and Improvement of Capital Assets**

- |      |                                |
|------|--------------------------------|
| 2001 | Buildings and Structures       |
| 2002 | Plant, Machinery and Equipment |
| 2003 | Vehicles                       |

**Acquisition of Capital Assets**

- |      |                                     |
|------|-------------------------------------|
| 2101 | Vehicles                            |
| 2102 | Furniture and Office Equipment      |
| 2103 | Plant, Machinery and Equipment      |
| 2104 | Buildings and Structures            |
| 2105 | Land and Land Improvements          |
| 2108 | Capital Payment for Leased Vehicles |

**Capital Transfers**

- |      |                                     |
|------|-------------------------------------|
| 2201 | Public Institutions                 |
| 2202 | Development Assistance              |
| 2203 | Contribution to Provincial Councils |
| 2204 | Transfers Abroad                    |

**Acquisition of Financial Assets**

- |      |                     |
|------|---------------------|
| 2301 | Equity Contribution |
| 2302 | On-Lending          |

**Capacity Building**

- |      |                |
|------|----------------|
| 2401 | Staff Training |
|------|----------------|

**Other Capital Expenditure**

- |      |                                     |
|------|-------------------------------------|
| 2501 | Restructuring                       |
| 2502 | Investments                         |
| 2503 | Contingency Services                |
| 2504 | Contribution to Provincial Councils |

**Public Debt Amortization**

**Public Debt Repayments**

- |      |          |
|------|----------|
| 3001 | Domestic |
| 3002 | Foreign  |

## ESTIMATE 2016

## 4.2 SUMMARY OF EXPENDITURE BY PROGRAMME

Rs. '000

Programme Code	Description	Recurrent Expenditure	Capital Expenditure	Total Expenditure
01	Operational Activities	1,431,738,607	777,773,105	2,209,511,712
02	Development Activities	435,660,455	1,053,827,833	1,489,488,288
	<b>Total</b>	<b>1,867,399,062</b>	<b>1,831,600,938</b>	<b>3,699,000,000</b>

ESTIMATE 2016  
4.3 NATIONAL LEVEL FINANCING

	2014	2015	Rs. '000
		Revised Estimate	2016 Estimate
<b>Total Financing</b>	<b>2,660,856,303</b>	<b>3,338,000,000</b>	<b>3,699,000,000</b>
Domestic	2,426,439,998	3,055,585,542	3,445,884,879
11 Domestic Funds	1,329,866,572	1,760,271,175	2,206,010,502
17 Foreign Finance Associated Costs	23,724,881	58,605,915	47,971,395
21 Special Law	1,072,848,545	1,236,708,452	1,191,902,982
Foreign	234,416,305	282,414,458	253,115,121
12 Foreign Loans	222,603,115	258,137,610	234,221,006
13 Foreign Grants	8,812,713	17,877,148	13,800,495
14 Reimbursable Foreign Loans	2,532,946	4,754,700	4,482,320
15 Reimbursable Foreign Grants	60,400	700,000	463,600
16 Counterpart Funds	407,132	945,000	147,700



## ESTIMATE 2016

4.4

## GOVERNMENT EXPENDITURE BY MINISTRY / SPECIAL SPENDING UNIT

Rs. '000

Ministry/Special Spending Unit		2014	2015 Revised Estimate	2016 Estimate	2017 Projections	2018	2015 - 2018 Total
<b>Recurrent Expenditure</b>		<b>1,429,179,090</b>	<b>1,666,785,000</b>	<b>1,867,399,062</b>	<b>1,850,368,313</b>	<b>1,889,628,498</b>	<b>7,274,180,873</b>
<b>Special Spending Units</b>		<b>10,487,168</b>	<b>12,368,636</b>	<b>9,426,505</b>	<b>9,581,915</b>	<b>9,757,025</b>	<b>41,134,081</b>
1	His Excellency the President	4,869,311	2,190,906	1,751,315	1,794,815	1,843,715	7,580,751
2	Office of the Prime Minister	269,089	440,432	315,100	323,350	333,350	1,412,232
4	Judges of the Superior Courts	100,786	131,000	131,000	132,750	134,950	529,700
5	Office of the Cabinet of Ministers	56,795	67,550	68,350	70,300	72,050	278,250
6	Public Service Commission	123,258	141,140	144,360	146,290	148,720	580,510
7	Judicial Service Commission	34,117	40,400	42,750	43,700	44,700	171,550
8	National Police Commission	42,285	45,680	46,750	47,550	48,350	188,330
9	Administrative Appeals Tribunal	14,622	23,130	22,200	22,620	23,040	90,990
10	Commission to Investigate Allegations of Bribery or Corruption	180,058	245,500	231,800	236,950	242,650	956,900
11	Office of the Finance Commission	32,992	38,500	38,800	39,950	41,200	158,450
12	National Education Commission	28,887	37,858	36,500	37,570	38,700	150,628
13	Human Rights Commission of Sri Lanka	137,873	172,200	168,700	171,470	174,550	686,920
16	Parliament	1,586,228	1,672,500	1,666,550	1,710,350	1,759,650	6,809,050
17	Office of the Leader of the House of Parliament	25,493	28,650	31,200	32,030	32,970	124,850
18	Office of the Chief Govt. Whip of Parliament	34,229	38,450	39,850	41,030	42,350	161,680
19	Office of the Leader of the Opposition of Parliament	63,575	71,750	87,750	90,000	92,550	342,050
20	Department of Elections (Election Commission)	2,099,117	5,927,900	3,573,900	3,583,950	3,595,700	16,681,450
21	Auditor General	779,336	1,041,450	1,015,800	1,043,100	1,073,300	4,173,650
22	Office of the Parliamentary Commissioner for Administration	9,116	13,640	13,830	14,140	14,530	56,140
<b>Ministries</b>		<b>1,418,691,922</b>	<b>1,654,416,364</b>	<b>1,857,972,557</b>	<b>1,840,786,398</b>	<b>1,879,871,473</b>	<b>7,233,046,792</b>
0101	Ministry of Buddha Sasana	909,780	956,580	603,435	611,000	622,060	2,793,075
0102	Ministry of Finance	461,477,097	516,043,565	582,279,790	538,833,450	541,435,800	2,178,592,605
0103	Ministry of Defence	231,109,752	255,689,215	257,693,059	261,229,875	264,902,190	1,039,514,339
0104	Ministry of National Policies and Economic Affairs	3,072,894	3,368,949	3,309,285	3,247,830	3,289,710	13,215,774
0106	Ministry of Disaster Management	1,172,244	1,543,570	799,200	829,390	851,530	4,023,690
0108	Ministry of Posts, Postal Services and Muslim Religious Affairs	9,700,661	11,946,815	12,353,650	12,481,200	12,625,100	49,406,765
0110	Ministry of Justice	5,508,311	6,974,860	7,439,040	7,628,735	7,851,745	29,894,380
0111	Ministry of Health, Nutrition and Indigenous Medicine	91,534,927	108,891,220	138,078,000	145,000,000	150,000,000	541,969,220
0112	Ministry of Foreign Affairs	8,837,005	8,735,630	9,123,605	9,303,000	9,484,400	36,646,635
0114	Ministry of Transport and Civil Aviation	26,506,188	24,953,650	16,672,950	16,669,100	17,128,650	75,424,350
0117	Ministry of Higher Education and Highways	22,088,607	27,493,331	30,537,930	31,777,950	33,087,290	122,896,501
0118	Ministry of Agriculture	42,110,744	46,758,051	50,178,612	50,533,400	50,908,955	198,379,018
0119	Ministry of Power and Renewable Energy	318,481	371,750	478,100	485,540	493,950	1,829,340
0120	Ministry of Women and Child Affairs	1,682,392	4,171,690	8,962,565	8,978,860	9,007,470	31,120,585
0121	Ministry of Home Affairs	20,024,694	23,111,022	27,325,000	27,545,000	27,854,000	105,835,022

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Ministry/Special Spending Unit	2014	2015 Revised Estimate	2016 Estimate	Rs. '000		
				2017	2018	2015 - 2018
				Projections		Total
0122 Ministry of Parliamentary Reforms and Mass Media	2,816,986	3,117,750	3,265,000	3,354,550	3,459,530	13,196,830
0123 Ministry of Housing and Construction	637,098	1,011,235	732,300	747,300	761,200	3,252,035
0124 Ministry of Social Empowerment and Welfare	29,453,417	58,551,068	68,202,192	68,320,476	68,467,890	263,541,626
0126 Ministry of Education	37,343,301	44,238,391	167,612,750	168,231,050	168,748,660	548,830,851
0130 Ministry of Public Administration and Management	146,851,256	159,615,795	193,896,075	203,160,000	223,199,000	779,870,870
0135 Ministry of Plantation Industries	2,414,119	11,876,131	3,071,500	3,195,475	3,324,800	21,467,906
0136 Ministry of Sports	791,166	1,032,400	1,009,600	1,061,500	1,116,400	4,219,900
0140 Ministry of Hill Country New Villages, Infrastructure and Community Development	288,043	324,070	225,800	228,745	232,265	1,010,880
0145 Ministry of Prisons Reforms, Rehabilitation, Re-settlement and Hindu Religious Affairs	5,122,953	5,771,562	6,532,920	6,633,361	6,850,233	25,788,076
0149 Ministry of Industry and Commerce	2,595,578	2,387,954	2,286,905	2,026,325	2,057,925	8,759,109
0150 Ministry of Petroleum Resources Development	192,169	188,200	210,000	213,320	217,390	828,910
0151 Ministry of Fisheries and Aquatic Resources Development	5,784,098	1,583,945	1,571,925	1,626,950	1,680,800	6,463,620
0153 Ministry of Lands	3,380,113	4,275,321	4,480,292	4,522,590	4,572,197	17,850,400
0154 Ministry of Rural Economic Affairs	528,002	8,167,645	1,019,235	1,034,010	1,048,910	11,269,800
0155 Ministry of Provincial Councils and Local Government	186,491,182	229,496,695	168,650,226	170,243,000	171,251,000	739,640,921
0157 Ministry of National Dialogue	264,409	382,615	454,785	458,925	464,135	1,760,460
0158 Ministry of Public Enterprise Development	71,000	119,044	287,330	294,090	301,100	1,001,564
0159 Ministry of Tourism Development and Christian Religious Affairs	123,629	156,525	128,800	132,870	137,770	555,965
0160 Ministry of Mahaweli Development and Environment	3,698,766	4,579,333	5,177,607	5,281,660	5,304,705	20,343,305
0161 Ministry of Sustainable Development and Wildlife	1,249,924	1,364,616	1,812,880	1,832,295	1,859,625	6,869,416
0162 Ministry of Megapolis and Western Development	150,681	661,625	347,650	351,930	356,890	1,718,095
0163 Ministry of Internal Affairs, Wayamba Development and Cultural Affairs	2,525,941	3,117,511	3,112,968	3,123,595	3,214,645	12,568,719
0165 Ministry of National Integration and Reconciliation		29,242	88,920	90,740	92,760	301,662
0166 Ministry of City Planning and Water Supply	209,992	243,680	217,916	223,091	229,766	914,453
0167 Ministry of Special Assignment			85,200	88,100	91,050	264,350
0176 Ministry of Ports and Shipping	160,311	219,818	157,900	160,950	165,170	703,838
0182 Ministry of Foreign Employment	454,721	612,488	599,450	607,330	617,650	2,436,918
0192 Ministry of Law & Order and Southern Development	49,506,875	58,463,101	63,151,620	64,410,305	66,242,332	252,267,358
0193 Ministry of Labour and Trade Union Relation	1,538,276	1,926,010	1,948,870	1,949,940	1,990,710	7,815,530
0194 Ministry of Telecommunication and Digital Infrastructure	204,212	102,750	118,700	125,900	137,000	484,350
0195 Ministry of Development Strategies and International Trade	410,214	412,555	546,055	561,760	581,190	2,101,560
0196 Ministry of Science, Technology and Research	1,229,409	1,467,350	1,617,850	1,677,000	1,737,500	6,499,700
0197 Ministry of Skills Development and Vocational Training	3,599,625	4,446,833	5,324,280	5,419,040	5,512,920	20,703,073
0198 Ministry of Irrigation and Water Resources Management	2,143,322	2,915,058	3,424,745	3,462,955	3,508,905	13,311,663
0199 Ministry of Primary Industries	407,356	548,150	768,090	780,940	794,600	2,891,780
<b>Capital Expenditure</b>	<b>595,710,647</b>	<b>831,215,000</b>	<b>1,182,750,098</b>	<b>559,213,295</b>	<b>536,519,530</b>	<b>3,109,697,923</b>
<b>Special Spending Units</b>	<b>4,821,187</b>	<b>2,474,594</b>	<b>1,851,200</b>	<b>1,391,850</b>	<b>1,289,790</b>	<b>7,007,434</b>



Ministry/Special Spending Unit		2014	2015	2016	2017	2018	Rs. '000
			Revised Estimate	Estimate	Projections		2015 - 2018 Total
1	His Excellency the President	4,184,141	1,273,628	643,400	565,600	603,100	3,085,728
2	Office of the Prime Minister	52,296	109,066	171,100	22,750	24,500	327,416
4	Judges of the Superior Courts	58,325	591,300	43,600	44,800	46,000	725,700
5	Office of the Cabinet of Ministers	1,245	9,850	14,850	15,300	15,850	55,850
6	Public Service Commission	106,911	281,100	185,150	3,410	3,780	473,440
7	Judicial Service Commission	1,053	1,000	450	550	650	2,650
8	National Police Commission	653	1,350	850	950	1,050	4,200
9	Administrative Appeals Tribunal	474	1,200	850	880	910	3,840
10	Commission to Investigate Allegations of Bribery or Corruption	16,069	46,050	8,200	8,650	9,100	72,000
11	Office of the Finance Commission	1,701	4,500	203,000	153,400	3,800	364,700
12	National Education Commission	3,966	6,200	4,650	5,180	5,800	21,830
13	Human Rights Commission of Sri Lanka	15,731	14,300	12,400	13,130	13,850	53,680
16	Parliament	60,354	67,850	525,600	527,350	529,000	1,649,800
17	Office of the Leader of the House of Parliament	1,615	2,200	1,400	1,520	1,630	6,750
18	Office of the Chief Govt. Whip of Parliament	1,561	1,850	1,450	1,620	1,800	6,720
19	Office of the Leader of the Opposition of Parliament	47,460	5,850	2,100	2,350	2,600	12,900
20	Department of Elections (Election Commission)	79,711	38,500	12,000	12,500	13,000	76,000
21	Auditor General	187,590	18,300	19,800	11,500	12,900	62,500
22	Office of the Parliamentary Commissioner for Administration	330	500	350	410	470	1,730
<b>Ministries</b>		<b>590,889,461</b>	<b>828,740,406</b>	<b>1,180,898,898</b>	<b>557,821,445</b>	<b>535,229,740</b>	<b>3,102,690,489</b>
0101	Ministry of Buddha Sasana	559,286	559,980	734,230	483,400	679,500	2,457,110
0102	Ministry of Finance	24,838,601	194,799,600	595,326,385	6,035,250	5,302,900	801,464,135
0103	Ministry of Defence	31,018,373	38,487,832	48,964,765	53,645,000	26,481,250	167,578,847
0104	Ministry of National Policies and Economic Affairs	44,835,612	8,467,505	9,613,065	4,434,950	4,440,000	26,955,520
0106	Ministry of Disaster Management	3,169,781	2,521,520	2,134,550	1,756,790	1,870,310	8,283,170
0108	Ministry of Posts, Postal Services and Muslim Religious Affairs	370,293	294,700	233,000	218,200	242,700	988,600
0110	Ministry of Justice	1,106,473	2,301,167	2,445,720	1,732,890	1,676,655	8,156,432
0111	Ministry of Health, Nutrition and Indigenous Medicine	22,214,306	39,293,180	36,000,000	42,000,000	53,000,000	170,293,180
0112	Ministry of Foreign Affairs	962,917	1,047,118	345,600	597,000	615,600	2,605,318
0114	Ministry of Transport and Civil Aviation	50,905,505	54,729,250	42,857,700	16,529,500	14,810,400	128,926,850
0117	Ministry of Higher Education and Highways	149,190,908	203,135,649	142,525,950	159,451,670	160,118,020	665,231,289
0118	Ministry of Agriculture	5,396,471	5,337,700	4,022,600	4,371,330	5,132,380	18,864,010
0119	Ministry of Power and Renewable Energy	24,609,598	1,048,287	759,300	474,460	475,050	2,757,097
0120	Ministry of Women and Child Affairs	675,981	670,903	803,590	249,960	286,120	2,010,573
0121	Ministry of Home Affairs	4,054,896	20,533,510	5,313,000	6,883,000	5,622,000	38,351,510
0122	Ministry of Parliamentary Reforms and Mass Media	748,357	2,590,600	2,189,480	8,404,650	6,134,070	19,318,800
0123	Ministry of Housing and Construction	3,223,777	4,590,290	2,091,100	1,757,900	1,987,500	10,426,790
0124	Ministry of Social Empowerment and Welfare	20,499,893	19,722,104	198,690	172,850	178,900	20,272,544
0126	Ministry of Education	15,569,991	17,895,169	18,363,280	19,031,590	19,042,550	74,332,589
0130	Ministry of Public Administration and Management	784,298	924,890	360,050	394,000	480,000	2,158,940



Ministry/Special Spending Unit	2014	2015 Revised Estimate	2016 Estimate	Rs. '000		
				2017	2018	2015 - 2018
				Projections		Total
0135 Ministry of Plantation Industries	3,433,814	4,225,350	4,807,280	5,341,580	5,678,560	20,052,770
0136 Ministry of Sports	1,631,772	3,015,133	2,311,500	2,100,000	2,300,000	9,726,633
0140 Ministry of Hill Country New Villages, Infrastructure and Community Development	949,188	822,400	461,000	586,680	712,360	2,582,440
0145 Ministry of Prisons Reforms, Rehabilitation, Re-settlement and Hindu Religious Affairs	4,099,058	8,324,133	6,065,560	848,850	608,100	15,846,643
0149 Ministry of Industry and Commerce	2,453,440	3,855,000	3,388,275	4,192,300	5,093,850	16,529,425
0150 Ministry of Petroleum Resources Development	128,157	172,000	71,500	75,230	80,070	398,800
0151 Ministry of Fisheries and Aquatic Resources Development	2,284,980	4,497,200	3,361,120	3,520,150	3,579,550	14,958,020
0153 Ministry of Lands	2,655,999	3,517,973	3,320,482	3,226,620	3,244,520	13,309,595
0154 Ministry of Rural Economic Affairs	4,136,946	11,190,125	3,781,250	6,957,300	6,218,900	28,147,575
0155 Ministry of Provincial Councils and Local Government	42,319,036	56,361,231	69,284,416	69,879,000	69,983,000	265,507,647
0157 Ministry of National Dialogue	169,909	342,000	336,030	337,045	337,615	1,352,690
0158 Ministry of Public Enterprise Development	27,223,056	908,500	73,900	74,200	80,600	1,137,200
0159 Ministry of Tourism Development and Christian Religious Affairs	31,243	136,765	34,000	37,325	41,850	249,940
0160 Ministry of Mahaweli Development and Environment	25,816,351	35,103,638	64,318,200	21,773,180	16,641,620	137,836,638
0161 Ministry of Sustainable Development and Wildlife	1,274,336	1,639,550	1,333,450	1,504,240	1,575,530	6,052,770
0162 Ministry of Megapolis and Western Development	8,282,495	17,370,750	21,927,500	21,203,110	11,604,850	72,106,210
0163 Ministry of Internal Affairs, Wayamba Development and Cultural Affairs	1,989,387	4,883,694	3,038,260	2,890,450	3,364,250	14,176,654
0165 Ministry of National Integration and Reconciliation		3,560	11,500	11,690	11,920	38,670
0166 Ministry of City Planning and Water Supply	27,039,294	14,908,950	31,760,090	26,604,430	26,553,600	99,827,070
0167 Ministry of Special Assignment			64,800	71,600	81,650	218,050
0176 Ministry of Ports and Shipping	778,466	2,008,000	532,700	1,014,200	2,015,300	5,570,200
0182 Ministry of Foreign Employment	186,895	533,050	437,600	310,600	211,200	1,492,450
0192 Ministry of Law & Order and Southern Development	3,451,651	6,542,561	5,069,800	3,617,100	3,762,400	18,991,861
0193 Ministry of Labour and Trade Union Relation	404,160	1,365,869	5,126,750	3,583,970	1,159,020	11,235,609
0194 Ministry of Telecommunication and Digital Infrastructure	1,896,734	1,337,800	308,100	474,100	620,000	2,740,000
0195 Ministry of Development Strategies and International Trade	304,289	363,050	268,500	274,290	285,110	1,190,950
0196 Ministry of Science, Technology and Research	2,038,267	2,256,550	2,250,700	2,385,200	2,456,000	9,348,450
0197 Ministry of Skills Development and Vocational Training	2,803,681	6,245,120	6,692,850	7,829,450	7,722,820	28,490,240
0198 Ministry of Irrigation and Water Resources Management	18,065,672	17,426,250	24,653,580	37,964,440	50,058,940	130,103,210
0199 Ministry of Primary Industries	305,869	433,250	526,150	508,725	570,650	2,038,775
<b>Public Debt Amortisation</b>	<b>635,966,566</b>	<b>840,000,000</b>	<b>648,850,840</b>	<b>650,400,000</b>	<b>655,650,000</b>	<b>2,794,900,840</b>
<b>Ministries</b>	<b>635,966,566</b>	<b>840,000,000</b>	<b>648,850,840</b>	<b>650,400,000</b>	<b>655,650,000</b>	<b>2,794,900,840</b>
0102 Ministry of Finance	635,966,566	840,000,000	648,850,840	650,400,000	655,650,000	2,794,900,840
<b>Total Expenditure</b>	<b>2,660,856,303</b>	<b>3,338,000,000</b>	<b>3,699,000,000</b>	<b>3,059,981,608</b>	<b>3,081,798,028</b>	<b>13,178,779,636</b>



## 4.5 SUMMARY OF EXPENDITURE BY CATEGORY AND OBJECT CODE

Object	Expenditure Category	2014	2015	2016	2017	2018	Rs. '000
			Revised Estimate	Estimate	Projections		2015 - 2018 Total
	Recurrent Expenditure	1,429,179,090	1,666,785,000	1,867,399,062	1,850,368,313	1,889,628,498	7,274,180,873
	Personal Emoluments	333,708,985	418,555,534	450,790,975	453,454,131	456,210,148	1,779,010,788
1001	Salaries and Wages	147,997,394	163,803,334	165,098,225	167,811,546	170,546,763	667,259,868
1002	Overtime and Holiday Payments	13,994,358	13,467,391	14,865,235	14,863,080	14,863,530	58,059,236
1003	Other Allowances	171,717,233	241,284,809	270,827,515	270,779,505	270,799,855	1,053,691,684
	Travelling Expenses	13,459,875	13,820,835	13,405,529	14,084,096	15,465,780	56,776,240
1101	Domestic	11,481,270	12,245,100	12,116,814	12,726,343	13,982,634	51,070,891
1102	Foreign	1,978,605	1,575,735	1,288,715	1,357,753	1,483,146	5,705,349
	Supplies	116,065,769	104,580,873	105,397,587	114,010,656	120,837,107	444,826,223
1201	Stationery and Office Requisites	2,515,803	2,710,701	2,714,005	2,848,601	3,122,711	11,396,018
1202	Fuel	37,302,468	17,887,697	15,382,532	16,155,970	16,967,405	66,393,604
1203	Diets and Uniforms	34,313,333	35,880,218	34,235,075	35,953,409	37,763,510	143,832,212
1204	Medical Supplies	36,495,477	42,437,500	47,537,260	53,244,820	56,883,925	200,103,505
1205	Other	5,438,688	5,664,757	5,528,715	5,807,856	6,099,556	23,100,884
	Maintenance Expenditure	5,850,719	6,753,241	6,034,060	6,175,414	6,428,991	25,391,706
1301	Vehicles	3,146,251	3,191,354	3,096,790	3,096,830	3,105,785	12,490,759
1302	Plant and Machinery	1,918,835	2,516,482	1,947,970	2,046,516	2,237,434	8,748,402
1303	Buildings and Structures	785,632	1,045,405	989,300	1,032,068	1,085,772	4,152,545
	Services	41,535,870	57,253,254	184,619,439	186,381,094	187,819,657	616,073,444
1401	Transport	4,418,746	4,229,825	3,886,450	3,926,727	3,973,525	16,016,527
1402	Postal and Communication	2,545,270	2,905,596	3,017,925	3,166,690	3,325,809	12,416,020
1403	Electricity & Water	11,981,029	13,621,747	13,640,250	14,293,161	14,980,325	56,535,483
1404	Rents and Local Taxes	4,449,045	4,719,725	4,964,184	5,012,491	5,099,754	19,796,154
1405	Other	17,250,501	29,589,761	18,058,730	19,138,025	19,905,944	86,692,460
1406	Interest Payment for Leased Vehicles	891,278	2,186,600	1,821,900	1,614,000	1,304,300	6,926,800
1407	Capital Carrying Cost of Government - Lands & Buildings			139,230,000	139,230,000	139,230,000	417,690,000
	Transfers	471,781,614	567,922,001	542,204,072	554,747,222	578,800,315	2,243,673,610
1501	Welfare Programmes	54,203,329	84,280,854	102,564,032	104,043,832	107,034,582	397,923,300
1502	Retirements Benifits	127,347,535	140,389,079	169,045,370	177,157,250	194,671,365	681,263,064
1503	Public Institutions	58,047,978	59,342,235	55,713,644	57,077,100	59,260,380	231,393,359
1504	Development Subsidies	40,036,779	48,006,816	39,930,000	40,061,000	40,131,800	168,129,616
1505	Subscriptions and Contributions Fee	1,711,813	2,286,690	1,334,337	1,346,570	1,356,135	6,323,732
1506	Property Loan Interest to Public Servants	2,276,885	2,483,001	3,206,203	3,410,260	3,618,005	12,717,469
1507	Contribution to Provincial Councils	185,342,369	227,922,860	166,486,226	170,071,000	171,074,500	735,554,586
1508	Other	2,814,925	3,210,466	3,564,260	1,580,210	1,653,548	10,008,484
1509	Contribution to Contingencies Fund			360,000			360,000



Object	Expenditure Category	Rs. '000					
		2014	2015 Revised Estimate	2016 Estimate	2017 Projections	2018 Projections	2015 - 2018 Total
	<b>Interest Payments</b>	<b>446,393,046</b>	<b>425,030,000</b>	<b>520,452,000</b>	<b>521,280,000</b>	<b>523,830,000</b>	<b>1,990,592,000</b>
1601	Domestic Debt	376,462,907	349,030,000	441,219,000	441,780,000	443,830,000	1,675,859,000
1602	Foreign Debt	69,930,139	76,000,000	79,233,000	79,500,000	80,000,000	314,733,000
	<b>Other Recurrent Expenditure</b>	<b>383,213</b>	<b>72,869,262</b>	<b>44,495,400</b>	<b>235,700</b>	<b>236,500</b>	<b>117,836,862</b>
1701	Losses and Write off	383,213	176,026	411,600	235,700	236,500	1,059,826
1702	Contingency Services		72,693,236	44,083,800			116,777,036
	<b>Capital Expenditure</b>	<b>595,710,647</b>	<b>831,215,000</b>	<b>1,182,750,098</b>	<b>559,213,295</b>	<b>536,519,530</b>	<b>3,109,697,923</b>
	<b>Rehabilitation and Improvement of Capital Assets</b>	<b>29,105,783</b>	<b>32,742,216</b>	<b>29,401,767</b>	<b>33,795,990</b>	<b>38,263,760</b>	<b>134,203,733</b>
2001	Buildings and Structures	19,008,006	21,174,467	18,222,312	20,601,805	23,926,305	83,924,889
2002	Plant, Machinery and Equipment	6,184,099	7,413,847	6,871,695	7,069,040	7,234,915	28,589,497
2003	Vehicles	3,913,678	4,153,902	4,307,760	6,125,145	7,102,540	21,689,347
	<b>Acquisition of Capital Assets</b>	<b>247,063,595</b>	<b>315,203,888</b>	<b>234,062,790</b>	<b>191,855,335</b>	<b>190,280,375</b>	<b>931,402,388</b>
2101	Vehicles	9,763,363	1,817,065	1,086,400	20,400	15,400	2,939,265
2102	Furniture and Office Equipment	6,595,761	8,139,547	6,386,720	5,853,075	6,699,710	27,079,052
2103	Plant, Machinery and Equipment	11,269,437	16,958,100	12,811,320	12,829,290	13,603,135	56,201,844
2104	Buildings and Structures	145,581,057	206,320,891	149,884,410	140,014,910	122,656,440	618,876,651
2105	Land and Land Improvements	73,612,300	77,363,286	58,148,940	27,892,660	42,560,690	205,965,576
2108	Capital Payments for Leased Vehicles	241,676	4,605,000	5,745,000	5,245,000	4,745,000	20,340,000
	<b>Capital Transfers</b>	<b>82,488,081</b>	<b>74,780,158</b>	<b>109,764,295</b>	<b>119,834,520</b>	<b>137,913,680</b>	<b>442,292,653</b>
2201	Public Institutions	64,494,753	48,720,645	71,346,095	67,662,020	68,820,280	256,549,040
2202	Development Assistance	5,375,436	6,119,273	5,225,700	2,655,500	2,576,400	16,576,873
2203	Contribution to Provincial Councils	11,734,859	17,296,240	31,025,500	48,000,000	65,000,000	161,321,740
2204	Transfers Abroad	883,034	2,644,000	2,167,000	1,517,000	1,517,000	7,845,000
	<b>Acquisition of Financial Assets</b>	<b>64,210,858</b>	<b>54,342,711</b>	<b>10,398,570</b>	<b>3,943,070</b>	<b>5,618,250</b>	<b>74,302,601</b>
2301	Equity Contribution	37,455,276	38,900,000				38,900,000
2302	On - Lending	26,755,582	15,442,711	10,398,570	3,943,070	5,618,250	35,402,601
	<b>Capacity Building</b>	<b>5,523,727</b>	<b>5,720,157</b>	<b>4,870,985</b>	<b>4,252,930</b>	<b>3,975,785</b>	<b>18,819,857</b>
2401	Staff Training	5,523,727	5,720,157	4,870,985	4,252,930	3,975,785	18,819,857
	<b>Other Capital Expenditure</b>	<b>167,318,603</b>	<b>348,425,870</b>	<b>794,251,691</b>	<b>205,531,450</b>	<b>160,467,680</b>	<b>1,508,676,691</b>
2501	Restructuring	1,811,805	966,173	500	500	500	967,673
2502	Investments	145,694,857	189,956,214	196,212,495	196,520,950	156,036,180	738,725,839
2503	Contingency Services		136,963,242	579,201,780			716,165,022
2504	Contribution to Provincial Councils	19,811,941	20,540,241	18,836,916	9,010,000	4,431,000	52,818,157
	<b>Public Debt Amortisation</b>	<b>635,966,566</b>	<b>840,000,000</b>	<b>648,850,840</b>	<b>650,400,000</b>	<b>655,650,000</b>	<b>2,794,900,840</b>
	<b>Public Debt Repayments</b>	<b>635,966,566</b>	<b>840,000,000</b>	<b>648,850,840</b>	<b>650,400,000</b>	<b>655,650,000</b>	<b>2,794,900,840</b>
3001	Domestic	528,987,327	635,914,900	505,408,440	506,400,000	511,150,000	2,158,873,340
3002	Foreign	106,979,240	204,085,100	143,442,400	144,000,000	144,500,000	636,027,500
	<b>Total Expenditure</b>	<b>2,660,856,303</b>	<b>3,338,000,000</b>	<b>3,699,000,000</b>	<b>3,059,981,608</b>	<b>3,081,798,028</b>	<b>13,178,779,636</b>