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Director General

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මහ හාණ්ඩාගාරය
அரசு கணக்குகள் திணைக்களம்
பொதுத் திறைசேரி
Department of State Accounts
General Treasury

මගේ අංකය
எனது இல. } SA/AS/FA/DIS/1/13
My No. }
ඔබේ අංකය
உமது இல. }
Your No. }
දිනය
திகதி } 18/10/2004
Date }
පළමුවන මහල, කු. පො. අංකය 1559,
මහලේකම් කාර්යාලය, කොළඹ 01.
முதலாம் மாடி., செயலகம்,
த. பெ. இல. 1559. கொழும்பு 01.
1st Floor, The Secretariat,
P. O. Box 1559, Colombo 01.

State Accounts Circular No. 174

All Secretaries to Ministries
Chief Secretaries to Provincial Councils,
Heads of Departments,
District Secretaries and
Divisional Secretaries

Disclosure Requirement on Movable Assets

Your kind attention is drawn to the paragraphs 03 and 04 of the Public Finance Circular No. 402(1) dated 20/02/2004, issued under the caption "Annual Performance Reports and Accounts of Ministries, Departments, Provincial Councils and Local Authorities".

2. It is presumed that as per instructions laid down in above paragraphs, information such as cost, date of purchase, descriptions, technical specifications, etc. are being properly recorded in respect of each movable asset purchased since 01/01/2004. However, only classified information are required to be sent to the department of State Accounts half yearly as per the annexed format.

3. Please also be informed that a reporting format for movable assets will be introduced from this as an annexure to the Annual Appropriation Account, for compilation of relevant data for disclosure on movable assets purchased after 01/01/2004, in Consolidated Financial Statement as mentioned in paragraph 2 of the said circular.

4. You are kindly requested to ensure submission of 1st half-year information as per the annexed format on or before 15th November 2004. Preferably by e-mail to somasirja@sad.gov.lk.


N. Warusawitharana

Director General of State Accounts

Copy: Auditor General

Reporting of Acquired Movable Assets

Head No:

Name of the Ministry/ Department:

Rs. '000

	Vehicle 2101		Machinery & Equipment 2103		Office Equipment 2102		Others 2106	
	200X 1 st half of the year	200X 2 nd half of the year	200X 1 st half of the year	200X 2 nd half of the year	200X 1 st half of the year	200X 2 nd half of the year	200X 1 st half of the year	200X 2 nd half of the year
Reporting period								
Balance at beginning of the period								
Acquisition during the period								
Disposal during the period								
Balance as at end of the period								

Classification of Acquisition of Movable Assets

Rs. '000

Object Code	Asset Code *	Opening Balance	Additions		Closing Balance	Object Code	Asset Code *	Opening Balance	Additions		Closing Balance
			1 st Half	2 nd Half					1 st Half	2 nd Half	

* Vide the attached annexure 1 of the Assets Management Guideline.

Fixed Assets Coding

1. All fixed assets belonging to the Government of Sri Lanka have been identified with the following Fixed Assets Categories & Fixed Assets item numbers. All transactions in respect of such assets should accompany the code numbers assigned.
2. These asset category numbers and the asset item numbers should be marked in a suitable manner on the face of the Fixed Asset in addition to the other identification numbers applicable.
3. Fixed Asset Categories.
 - i. Land and Buildings.
 - ii. Structures.
 - iii. Plant, Machinery & Equipment.
 - iv. Office Equipment. *Handwritten: Furniture & HH equip*
 - v. Vehicles.
 - vi. Other.
4. If an asset is to be included into one of the above categories not listed in this Appendix it should be included under the "Other Assets" of the relevant asset category, until an asset item number is obtained from the Department of Public Finance, Asset Management Division.

However, all equipment are not listed in this Appendix. Chief Accounting Officers and Accountant Officers are expected to maintain more details in respect of the equipment identified specially with "*" sign.

1. Land & Buildings

<i>Assets Item No.</i>	<i>Category</i>
1001	Air Port Lands Buildings
1002	Bare Lands/Grass Lands
1003	Coconut Land
1004	Farm (Animal husbandry)
1005	Forests, Sanctuaries Grass Lands/Bare lands
1006	Land for other Crops
1007	Paddy Land
1008	Parks
1009	Playgrounds
1010	Rubber Land
1011	Sacred Areas
1012	Store Yard
1013	Tea Land
1049	Other Lands
1050	Air Port Buildings
1051	Barracks, Mess etc.,
1052	Cinemas
1053	Circuit Bungalows
1054	Crematorium
1055	Cemeteries
1056	Factories (Production Unit)
1057	Farm Buildings, Flat, Housing Estates
1058	Hospitals, Dispensaries, Clinics
1059	Hotels & Rest Houses
1060	Housing Schemes/Housing Estates & Flats
1061	Incinerators
1062	Laboratories/Research Stations
1063	Markets

<i>Assets Item No.</i>	<i>Category</i>
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1064	Office Buildings
1065	Quarries, Mines
1099	Other Buildings

2. Structures

2001	Barrages
2002	Boundary Walls/Fences
2003	Break Water/Sea Walls
2004	Bunds
2005	Cable plants, Dust lines
2006	Cart tracks
2007	Channels, Canals
2008	Dams, Anicuts, Sluices etc.,
2009	Dry Dock
2010	Fisheries Harbour
2011	Gates
2012	Gravel Roads
2013	International Harbour
2014	Jetties and Landing Points
2015	Light Houses
2016	Lighting, Signaling & Telegraph posts
2017	Locks
2018	Other Ports & Harbours
2019	Pedestrian Bridges
2020	Ponds/Lakes
2021	Power Pylon
2022	Pumping Station
2023	Purification Complex
2024	Quays
2025	Quay walls
2026	Railroad Bridges
2027	Railroad (Permanent way)
2028	Reservoirs/ Tanks
2029	Road Bridges
2030	Runways
2031	Sewerage Treatment Complex
2032	Ship moorings and Buoys
2033	Siles
2034	Slipways
2035	Storage Tanks
2036	Tarred Roads
2037	Transmitting Tower
2038	Tunnels
2039	Wells
2999	Other Structures

3. Plant, Machinery & Equipment

3001	Converters, Rectifiers
3002	Diesel Power Generation Units (Stations)
3003	Engines (Petrol, Diesel, Kerosene)
3099	Others

Assets Item No.

Category

Plant & Machinery for the Production of Goods

- 3101 Bicycles (Motor Spare, Machinery Spares)
- 3102 Furniture ✓
- 3103 Implements & Hard Tools
- 3104 Laboratory Instruments
- 3105 Metal Products ✓
- 3106 Coir Goods
- 3107 Printing
- 3199 Others.

1.1.1.1.1 Construction Equipment

- 3201 Asphalt Mixing and Laying Blasting, Drilling
- 3202 Compacting
- 3203 Concrete Mixing, Placing & Compacting
- 3204 Conveyors, Feeders
- 3205 Cranes
- 3206 Crushers
- 3207 Diving Equipment*
- 3208 Dredges
- 3209 Drilling & Blasting
- 3210 Dumper Trucks
- 3211 Earth Moving Machinery & Equipment *
- 3212 Hoists and Lifting Equipment
- 3213 Hopper Barges
- 3214 Ladders
- 3215 Lift Trucks, Stacking Machinery
- 3216 Load Rollers Pulling Equipment and Winches
- 3217 Punts
- 3218 Trestles, Metal Forms
- 3219 Trolleys
- 3220 Water Pump
- 3221 Winches and Pulling Equipment

1.1.1.1.2 Plant & Machinery for work shop services

- 3301 Air Compressors
- 3302 Bending
- 3303 Boilers
- 3304 Cold Room
- 3305 Cranes, Lifting Equipment
- 3306 Cutting
- 3307 Drilling and Boring
- 3308 Electroplating
- 3309 Finishing, Forging Fixtures, Jigs
- 3310 Furnaces
- 3311 Grinding
- 3312 Hammers
- (i) Hand Tools (Electric, Paecumatic, Others)*
- 3313 Hydraulic Presses, etc. Jacks, Accumulators
- 3314 Jigs, Fixtures
- 3315 Lathes, Lifting Equipment, Cranes
- 3316 Milling
- 3317 Ovens
- 3318 Polishing
- 3319 Punching and Shearing
- 3320 Refrigeration

<i>Assets Item No.</i>	<i>Category</i>
3321	Sawing
3322	Sewing
3323	Slotting
3324	Spraying
3325	Threading
3326	Turning
3327	Welding (Electric)
3328	Welding & Cutting (Gas)

1.1.1.1.3 Customer Services

3501	Anesthetization Equipment*
3502	Artillery
3503	Attachments for Ploughing etc.,
3504	Beacons on High Structures
3505	Broadcasting Equipment *
3506	Cameras, Cine and Still
3507	Dairy farm Equipment*
3508	Defence Equipment
3509	Drying, Winnowing, Sieving Equipment
3510	Fire Engines
3511	Fire Extinguishers
3512	Harvesters
3513	Local Telecommunication – Telegraph
3514	Local Telecommunication – Wireless
3515	X-Ray and similar Equipment
3599	Others.

4. Office Equipment

4001	Adding Machines
4002	Air Conditioners
4003	Calculators
4004	Clocks and Time Recorders
4005	Computer System (MF)
4006	Computer System (vi)
4007	Computer System (P.C.)
4008	Computer System (Laptop)-
4015	Cookers (Gas & Electric)
4016	Dictaphone Recorders
4017	Daphcaling Machine
4018	Electric Kettles
4019	Exhausts
4020	Fans
4021	Floor Polishers
4022	Heaters, Radiators
4023	Intercom Units, Photo-copying, Plan Printing
4024	Photo Copy
4025	Plan procedure
4035	Radiators, Heaters, Refrigerators
4036	Scanner
4037	Telex Tele – printer
4038	Typewriters
4039	Vacuum Cleaners
4040	Video Deck
4041	T.V.
4042	Water Coolers