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அரசு கணக்குகள் திணைக்களம்  
Department of State Accounts

මගේ අංකය  
எனது இல.  
My No.

SA/AS/AA/Circular

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

19-08.2019

To

All Secretaries to the Ministries,  
Heads of Departments,  
District Secretaries

**Introduction of Code Numbers to Report Fixed and Current Assets in Accrual Based Accounting**

This refers to the Circular letter No. SA/AS/AA/Circular dated 12.07.2013 issued in relevant to the above subject.

02. The codes introduced by this Circular letter for reporting noncurrent and current assets in the classification report mentioned under the Annexure II have been updated considering the timely requirements. Accordingly you are kindly informed to account non financial assets following this updated assets classification.

The balance content of the Circular letter will be remain unchanged.

R.M.A.Rathnayake

Director General

Copies:

1. Auditor General
2. Director General - Department of Public Finance

## Classification of Assets

<b>Non Financial Assets</b>	<b>61</b>
<b>(1) Property Plant &amp; Equipment</b>	<b>611</b>
<b>Building and Structures</b>	<b>6111</b>
<b>Dwellings</b>	<b>61111</b>
House Boats	6111101
Garages	6111102
Mobile Homes	6111103
Housing Schemes/Flats	6111104
Rest Houses	6111105
Hotels and Restaurants	6111106
Quarters	6111107
Circuit Bunglows	6111108
<b>Non Residential Building</b>	<b>61112</b>
Office Building	6111201
Schools	6111202
Hospitals	6111203
Building for Public Entertainment	6111204
Warehouse	6111205
Airport	6111206
Crematorium	6111207
Markets	6111208
Laboratories and/Research Stations	6111209
Factories	6111210
<b>Other Structures</b>	<b>61113</b>
Highways, Streets, Road	6111301
Bridges	6111302
Tunnel	6111303
Railways,Subways	6111304
Air Field Runways	6111305
Harbors, Dams and Other Water Works	6111306
Structures Associated with Mining Subsoil Assets	6111307
Communication, Line, Power line and Pipelines	6111308
Outdoor Sport and Recreation Facilities	6111309
Sewerage Treatment Complex	6111310
Pumping Station	6111311
Farms and Agriculture related Assets	6111312
<b>Machinery and Equipment</b>	<b>6112</b>
<b>Transport Equipment</b>	<b>61121</b>
Passenger Vehicles	6112101
Cargo Vehicles	6112102
Agricultural Vehicles	6112103
Industrial Vehicles	6112104
Ambulance	6112105
Ships	6112106
Railway locomotives	6112107
Aircraft	6112108
Motor Cycles	6112109

<b>Other Machinery and Equipment</b>	<b>61122</b>
Office Equipment	6112201
Computer Equipment	6112202
Electrical Equipment	6112203
Communication Equipment	6112204
Furniture	6112205
Musical Instruments	6112206
Medical Equipment	6112207
Sports Equipment	6112208
Paintings, Sculptures and Other Antiques	6112209
Books, Periodicals and Journals	6112210
Laboratory Instruments	6112211
Industrial and Manufacturing Equipment	6112212
Construction Equipment	6112213
Broadcasting Equipment	6112214
Defence Equipment	6112215
Agricultural and Dairy Farm Equipment	6112216
Fire Protection Equipment	6112217
Utensils	6112218
<b>Lease Assets</b>	<b>61123</b>
Passenger Vehicles	6112301
Cargo Vehicles	6112302
Agricultural Vehicles	6112303
Industrial Vehicles	6112304
Ambulance	6112305
Ships	6112306
Railway locomotives	6112307
Aircraft	6112308
Motor Cycles	6112309
<b>Other Non Financial Assets</b>	<b>6113</b>
<b>Work in Progress</b>	<b>61131</b>
House Boats	6113101
Garages	6113102
Mobile Homes	6113103
Housing Schemes/Flats	6113104
Rest Houses	6113105
Hotels and Restaurants	6113106
Quarters	6113107
Circuits Bungalows	6113108
Office Building	6113109
Schools	6113110
Hospitals	6113111
Building for Public Entertainment	6113112
Warehouse	6113113
Air port	6113114
Crematorium	6113115
Markets	6113116
Laboratories and/Research Stations	6113117
Factories	6113118
Highways, Streets, Road	6113119

Bridges	6113120
Tunnel	6113121
Railways, Subways	6113122
Air Field Runways	6113123
Harbors, Dams and Other Water Works	6113124
Structures Associated with Mining Subsoil Assets	6113125
Communication, Line, Power Line and Pipelines	6113126
Outdoor Sport and Recreation Facilities	6113127
Sewerage Treatment Complex	6113128
Pumping Station	6113129
Farms and Agriculture related Assets	6113130
<b>Biological Assets</b>	<b>61132</b>
Trees in Forest	6113201
Plant for Harvest	6113202
Plants for Timber	6113203
Nursery	6113204
Ornamental Plants	6113205
Energy Crops	6113206
Animal for Meats (Grazing)	6113207
Animal for Leasure	6113208
Animal for Security	6113209
Animal for Dairy	6113210
<b>Intangible Assets</b>	<b>61133</b>
Computer Software	6113301
Licenses	6113302
Patents & Copyrights	6113303
Trade Marks	6113304
Broadcast Rights	6113305
Service Contracts	6113306
<b>(2) Inventories</b>	<b>612</b>
<b>Strategic Stock</b>	<b>6121</b>
<b>Other Inventories</b>	<b>6122</b>
Raw Materials	61221
Work in Progress	61222
Finish Goods	61223
Goods for Resale	61224
<b>(3) Valuables</b>	<b>613</b>
<b>(4) Non produced Assets</b>	<b>614</b>
<b>Land</b>	<b>6141</b>
<b>Urban or Built-Up Land</b>	<b>61411</b>
Commercial and Services	6141101
Industrial	6141102
Transportation, Communication and Utilities	6141103
Mixed Urban	6141104
<b>Agricultural</b>	<b>61412</b>
Orchards	6141201
Vineyards	6141202
Ornamental Horticultural	6141203

<b>Forest Land</b>	<b>61413</b>
Deciduous Forest Land	6141301
Evergreen Forest Land	6141302
Mixed Forest Land	6141303
<b>Water</b>	<b>61414</b>
Streams and Canals	6141401
Lakes	6141402
Reservoirs	6141403
Bays and Estuaries	6141404
<b>Wet Land</b>	<b>61415</b>
Forested Wet Land	6141501
Non forested Wet Land	6141502
<b>Barren Land</b>	<b>61416</b>
Dry Salt Flats	6141601
Beaches	6141602
Sandy Areas Other than Beaches	6141603
Bare Exposed Rock	6141604
Strip Mines Quarries	6141605
Gravel Pits	6141606
<b>Subsoil Assets</b>	<b>6142</b>
<b>Other Naturally Occurring Assets</b>	<b>6143</b>