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Date }

Assets Management Circular No. 03/2026

To All: Secretaries of Ministries
Chief Secretaries of Provincial Councils
Heads of Departments
Chairpersons of the University Grants Commission and Vice Chancellors of the Universities
Heads of Public Corporations and Statutory Boards
Chairpersons of State Banks and Government Owned Companies

Non-Financial Assets Management of the Government

**Introduction of the online Non-Financial Assets Management System (NFAMS)
for the Public Institutions – Module on Buildings**

The Non-Financial Assets Management System (NFAMS) has been established with effect from 01st September 2023 by issuing the Assets Management Circular No. 06/2023, advancing the recording and reporting of information for the purpose of the management of these assets to a web-based real time data recording platform from the Spreadsheet based method applied through the Assets Management Circular No. 01/2017 and subsequent circulars thereto.

02. As the first module of NFAMS, the module on vehicles has been successfully implemented. As the second module of this system, the module on buildings will be implemented with effect from 15th June 2026, focusing on recording essential details of the buildings / building spaces under the purview of respective Chief Accounting officer / Accounting officer in Public Institutions (Government Agencies (Ministries, Departments, District Secretariats, Divisional Secretariats, Special Spending Units and Foreign Missions), Public Enterprises, and Provincial Councils & Local Governments). This system will facilitate each Public Institution to keep records of their assets inventory in a web-based platform and generate reports required for the management of these assets.

03. Accordingly, all the Heads of Public Institutions are required to record the building information in NFAMS, as per the instructions and guidance given in the User Manual attached herewith. In the data recording process in this system, it is important to focus on the following key aspects:

- i. **User registration:** The Head of the Institution should nominate a Data Entry Officer and a Data Verification Officer (The Data Verification Officer should be a Staff Grade Officer), by uploading the duly filled format CGO/NFAMS/G/01 attached herewith and given in NFAMS.
- ii. **Institution management:** When the Parent institution is responsible for recording data on behalf of the child institution, prior approval of the Comptroller General should be obtained.
- iii. **Buildings / Building spaces and Utilization details to be recorded:**
 - a. All the buildings / building spaces under the custody of each Public Institution should be registered by the respective owner. In the instances of use of building / building space owned by private party or building / building space of which ownership is not clear, the respective user should register the occupied building / building space.
 - b. All the buildings / building spaces utilized / unutilized should be recorded by the respective user / owner.
 - c. All Public Institutions should record building utilization information and as such submitting Nil reports are not allowed.
- iv. **Main two steps in Building / Building space recording process:**
 - a. **Building Registration:** As the first step, respective building / building space should be registered in NFAMS as given in 03 (iii) (a) above.
 - b. **Building Utilization Recording:** As the second step, the user of the building / building space should record the information of utilization of each building space under the respective registered building / building space.

- v. **Sub fields pertaining to a Building / Building space:** After recording the building utilization information of a building / building space in NFAMS, information relevant to following sub fields should be recorded:

a.	Revaluation	Revaluation information should be updated and recorded in the aspect of building / building space registration, as appropriate.
b.	Maintenance	Maintenance information should be recorded in the aspects of building / building space registration / utilization, as appropriate.
c.	Disposal	Disposal information should be recorded in the aspect of building / building space registration, as appropriate.
d.	Transfer	Transfer information should be recorded in the aspect of building / building space registration, as appropriate.
e.	Settlement of Illegal Occupancy	Settlement of illegal occupancy should be recorded in the aspect of building / building space registration, as appropriate.
f.	Utility Bills	Utility bills (electricity, water, telephone, etc.) payments should be recorded in the aspects of building / building space registration / utilization, as appropriate.
g.	Occupancy Termination	Occupancy Termination should be recorded in the aspect of building / building space utilization, as appropriate.
h.	Tax / Assessment	Tax / Assessment payments should be recorded in the aspect of building / building space registration, as appropriate.

vi. **Real-time data reporting:**

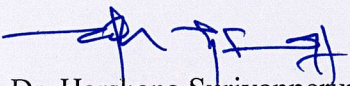
- a. Details of all the buildings (including buildings under construction) under the purview of respective Chief Accounting officer / Accounting officer in Public Institutions, as of 15th June 2026, should be recorded in the NFAMS before 30th September 2026.
- b. All the buildings of which construction started after 15th June 2026, should be recorded on the day of construction started and progress of construction should be updated in NFAMS.

- c. All newly leased / rented or acquired buildings, after 15th June 2026, should be recorded on the day of the completion of entering to the lease / rent agreement or on the day of the completion of acquisition, respectively.
- d. All the changes in information of a building / building space should be recorded on time.

04. All the Heads of Public Institutions are required to submit a confirmation stating that, information of all the buildings as of 31st day of December of the previous year, as mentioned in the paragraph 03 (iii), (iv), (v) and (vi) above, have been duly entered in NFAMS, as of that date. This confirmation should be sent to the Comptroller General by submitting the scanned copy of the duly filled format CGO/NFAMS/B/02 attached herewith, before 31st day of January of the succeeding year, through email cgo@mo.treasury.gov.lk .

05. In order to take necessary action through auditing and thus to further ensure the accuracy in data recording in NFAMS, the auditing facility has been initiated by issuing the Assets Management Circular No. 01/2026 providing facility to audit module on vehicles. Accordingly, the auditing facility for the module on buildings will be provided with effective from 30th September 2026.

06. To log in to the NFAMS and refer the relevant circulars, scan the QR Code given below or log in to the web site using <https://systems.treasury.gov.lk>.


Dr. Harshana Suriyapperuma

Secretary to the Treasury

- Copies: 1. Secretary to the President
2. Secretary to the Prime Minister
3. Secretary to the Cabinet of Ministers
4. Auditor General



SCAN HERE TO LOGIN NFAMS

(For any clarifications required in this regard, please contact the Comptroller General via Tel: 011-2484583, 011-2151425 or submit requests through nfams@mo.treasury.gov.lk)