

Classification of Assets

Annexure VIII

Non financial Assets	
1 Property Plant & Equipment	
Building and Structures	
Dwellings	
House Boats	6111101
Garages	6111102
Mobile Homes	6111103
Housing Schemes/Flats	6111104
Rest Houses	6111105
Hotels and Restaurants	6111106
Quarters	6111107
Circuit Bungalows	6111108
Other (not specified above)	6111109
Non Residential Building	
Office Building	6111201
Schools	6111202
Hospitals	6111203
Building for Public Entertainment	6111204
Warehouse	6111205
Airports	6111206
Crematorium	6111207
Markets, Shops and other Commercial Buildings	6111208
Laboratories and Research Stations	6111209
Factories	6111210
Other (not specified above)	6111211
Other Structures	
Highways, Streets, Road	6111301
Bridges	6111302
Tunnels	6111303
Railways, Subways	6111304
Air Field Runways	6111305
Tanks, Cannels, Dams and Other Water Works	6111306
Structures Associated with Mining Minerals and Subsoil Assets	6111307
Communication, Lines, Power lines, Pipelines and cables	6111308
Outdoor Sport and Recreation Facilities	6111309
Sewerage Treatment Complexes	6111310
Pumping Stations	6111311
Structures in Farms and Agriculture related structures	6111312
Structures acquired for military purposes	6111313
Harbours	6111314
Structures associated with energy recourses	6111315
Structures for farming and agricultural activities	6111316
Other (not specified above)	6111317
Machinery and Equipment	
Transport Equipment	
Passenger Vehicles	6112101
Cargo Vehicles	6112102

Agricultural Vehicles	6112103
Industrial Vehicles	6112104
Ambulances	6112105
Ships	6112106
Railway locomotives and rolling stock	6112107
Aircrafts	6112108
Motor Cycles and Bicycles	6112109
Trailers and semi Trailers	6112110
Other (not specified above)	6112111
Other Machinery and Equipment	
Information, computer, and telecommunications (ICT) equipment	
Computer and IT Equipment	6112211
Communication Equipment	6112212
broadcasting and telecasting Equipment	6112213
Media equipment	6112214
Other (not specified above)	6112215
Machinery and equipment not else ware classified	
Office Equipment	6112221
Medical Equipment	6112222
Construction Equipment, Engineering and repair equipment, Storage equipment, Loading and unloading equipment and Equipment in the airports and seaports	6112223
Furniture, household equipment, Glass ware, Ornaments , collections of considerable value, Books, periodicals and Journals, Paintings, Sculptures and Other Antiques	6112224
Industrial and Manufacturing Equipment	6112225
Electrical Equipment, Freezers, Cold rooms and utility supply equipment	6112226
Fire Protection Equipment	6112227
Agricultural and Dairy Farm Equipment, Irrigation, land cleaning equipment	6112228
Musical Instruments, Sports Equipment and other (not specified above)	6112229
Other Fixed Assets	
Cultivated biological resources	
Animal resources yielding repeat products	
Breeding stocks	6113111
Draft animals	6113112
Sheeps or other animals used for wool productions	6113113
Animals used for transportation, racing or entertainment	6113114
Dairy Cattle	6113115
Aquatic resources yielding repeated products	6113116
Tree, crop, and plant resources yielding repeat products	
Cultivated for fruits and nuts	6113121
Trees for sap and resin	6113122
Trees for bark and leaf products	6113123
Trees grown for timber	6113124
Intellectual Property Product	
Research and development	
Laboratory equipment	6113211
Equipments related to agricultural research	6113212
Mobile labs	6113213

Equipment for Archaeological research	6113214
Research equipment	6113215
Atomic energy equipment	6113216
Mineral exploration and evaluation	
Sand excavation equipment	6113221
Equipment for excavation of graphite, minerals and sands	6113222
Computer software and databases	
Computer software	6113231
Databases	6113232
Licenses	6113233
Entertainment, literary, and artistic originals	6113240
Other intellectual property products	6113250
Patents & Copyrights	6113251
Trade Marks	6113252
Broadcast Rights	6113253
Service Contracts etc..	6113254
Weapons systems	
Weaponry equipment	6114001
Vehicles with weapons	6114002
Combat helicopters /ships/vessels/armed tanks/Fighter planes/Submarines	6114003
Other (not classified above)	6114004
2 Inventories	
Materials and supplies	
Office supplies	6122101
Fuel supplies	6122102
Raw materials	6122103
Work in progress	6122200
Finished goods	6122300
Goods for resale	6122400
Military inventories	6122500
Missiles	6122501
Bombs	6122502
Rockets	6122503
Other ammunition	6122504
3 Valuables	
Gold	6130001
Gems	6130002
Other (not classified above)	6130003
4 Non Produced Assets	
Land	
Urban or Built-Up Land	
Commercial and Services	6141101
Industrial	6141102
Transportation, Communication and Utilities	6141103
Mixed Urban	6141104
Agricultural	
Orchards	6141201
Vineyards	6141202
Ornamental Horticulture	6141203
Forest Land	

Deciduous Forest Land	6141301
Evergreen Forest Land	6141302
Mixed Forest Land	6141303
Water	
Streams and Canals	6141401
Lakes	6141402
Reservoirs	6141403
Bays and Estuaries	6141404
Wet Land	
Forested Wet Land	6141501
Non Forested Wet Land	6141502
Barren Land	
Dry Salt Flats	6141601
Beaches	6141602
Sandy Areas other than Beaches	6141603
Bare Exposed Rock	6141604
Strip Mines Quarries	6141605
Gravel Pits	6141606
Mineral and energy resource	
Reserves of oil/ Natural Gas	6142001
Metallic ores and nonmetallic mineral reserves	6142002
Mine shafts	6142003
Other subsoil extraction facilities	6142004
Other naturally occurring assets	
Non cultivated biological resources	6143100
Water resources	6143200
Other natural resources	6143300
Radio spectrum	6143310
Natural resources not elsewhere classified	6143320
Intangible non produced assets	
Contracts, leases and licenses	
Marketable operating leases	6144110
Permits to use natural resources	6144120
Permits to undertake specify activities	6144130
Entitlement to future goods and services on an exclusive basis	6144140
Goodwill and marketing assets	6144200