

## GL CODES AND THEIR RESPECTIVE ASSET CLASSES

GL Code	Description	Default Life of Asset (Years)	Asset Code	Asset Class
421001	Land	0	Land - Agricultural	Z001
		0	Land - Airports	Z002
		0	Land - Cemetery	Z003
		0	Land - Colleges	Z004
		0	Land - Conventional Centres	Z005
		0	Land - Flats	Z006
		0	Land - Hospitals	Z007
		0	Land - Hotels	Z008
		0	Land - Industrial	Z009
		0	Land - Military	Z010
		0	Land - Mosques	Z011
		0	Land - Offices	Z012
		0	Land - Parks	Z013
		0	Land - Prisons	Z014
		0	Land - Private Schools	Z015
		0	Land - Public Schools	Z016
		0	Land - Reclaimed Areas	Z017
		0	Land - Residential Area	Z018
		0	Land - Resorts	Z019
		0	Land - Restaurants and Café	Z020
0	Land - Roads	Z021		
0	Land - Shops	Z022		
0	Land - Sport Grounds	Z023		
0	Land - Stadium	Z024		
0	Land - Uninhabited islands	Z025		
0	Land - Others	Z099		

421002	Residential Buildings	25	Buildings - Flats	Z100
		25	Other Residential Buildings	Z124

421003	Non-Residential Buildings	25	Buildings - Colleges	Z125
		25	Buildings - Convention Centres	Z126
		25	Buildings - Factories	Z127
		25	Buildings - Hospitals	Z128
		25	Buildings - Military Buildings	Z129
		25	Buildings - Mosques	Z130
		25	Buildings - Offices	Z131
		25	Buildings - Prisons	Z132
		25	Buildings - Schools	Z133
		25	Other Non Residential Buildings	Z224

422001	Roads and Bridges	25	Bridges	Z325
		25	Roads	Z326
422002	Airports	25	Apron	Z225
		25	Oil Tanks	Z226
		25	Runway	Z227
		25	Terminal Buildings	Z228
		25	Other Airport Buildings	Z249
422003	Wharves, Ports and Harbours	25	Harbors	Z250
		25	Ports	Z251
		25	Wharves	Z252
422004	Water & Sanitation Systems	25	Water & Sanitation Systems	Z275
422005	Electricity Systems	25	Electricity Reticulation Systems	Z300
422999	Other Infrastructure	25	Cemetery	Z350
		25	Monuments	Z351
		25	Museums	Z352
		25	Parks	Z353
		25	Sports Complex	Z354
		25	Stadium	Z355
		25	Other infrastructure	Z399
423001	Furniture & Fittings	5	College Furniture	Z650
		5	Hospital and Health Center Furniture	Z651
		5	Office Furniture	Z652
		5	School Furniture	Z653
		5	Household Furniture	Z654
		5	Other Fittings	Z655
		5	Other Furniture	Z699
423002	Machinery and Equipment	5	Hospital Equipment and Machinery	Z700
		5	Laboratory Equipment and Machinery	Z701
		5	Office Equipment and Machinery	Z702
423003	Vehicular Equipment	8	Barge	Z450

		8	Cranes	Z451
		8	Dredgers	Z452
		8	Excavators	Z453
		8	Fork lifts	Z454
		8	Loaders	Z455
		8	Other Vehicular Equipment	Z499

423004	Tools, Instruments, Apparatus	5	Apparatus	Z775
		5	Instruments	Z776
		5	Tools	Z777

423005	Reference Books & Exhibition Goods	5	Books	Z800
		5	Exhibition Goods	Z801

423006	Communication Infrastructure	5	Network	Z625
--------	------------------------------	---	---------	------

423007	Computer Software	5	Software	Z600
--------	-------------------	---	----------	------

423008	IT-Related Hardware	5	Computers	Z550
		5	Printers	Z551
		5	Projectors	Z552
		5	Routers	Z553
		5	Scanners	Z554
		5	Servers	Z555
		5	Switches	Z556
		5	Other IT Equipment	Z599

423999	Other Equipment	5	Other Equipment and Machinery	Z750
--------	-----------------	---	-------------------------------	------

424001	Motor Vehicles	8	Buses	Z400
		8	Cars	Z401
		8	Lorry	Z402
		8	Military Vehicles	Z403
		8	Motor cycles	Z404
		8	Pick up	Z405
		8	Trucks	Z406
		8	Vans	Z407
		8	Other Motor Vehicles	Z449

424002	Ships and Boats	10	Fishing Vessels	Z500
		10	Goods carrier Dhoni	Z501
		10	Passenger carrier Dhoni	Z502
		10	Ships	Z503
		10	Speed boats	Z504
		10	Other Vessels	Z549

424003	Aerospace equipments	10	Aeroplanes	Z825
		10	Helicopters	Z826
		10	Jets	Z827