

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2341, EQUIPMENT  
(Revised 5/87)

10432

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of State-Owned equipment under the jurisdiction of the particular agency.

Subsidiaries: Property Ledger

Normal Entries:

Entry No.	Debits	Entry No.	Credits
19.	Equipment is acquired in connection with construction project supervised by the Office of Architecture and Construction or other agency.	21.	Equipment is disposed of.
20.	Equipment is acquired.	A-7.	Equipment account is adjusted at June 30 for value of surveyed equipment not yet sold.
A-7R.	Entry No. A-7 is semi-reversed as of July 1 of the new fiscal year.		