

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2331, IMPROVEMENTS OTHER THAN BUILDINGS
(Revised 6/13)

10431

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned nonstructural improvements under the jurisdiction of the particular department. Use of this account is dependent on written approval of the Department of Finance, Fiscal Systems and Consulting Unit.

Subsidiaries: Property Ledger

Based on SAM Chapter 10500, the normal entries for this account are as follows:

Entry No.	Debits	Entry No.	Credits
19.	Improvements are constructed by Division of the State Architect or other department.	21.	Improvements are written off.
20.	Improvements are acquired.		
28.	Real property is acquired in condemnation proceedings by claim filed by department.		
30.	Real property is acquired in condemnation proceedings by claim filed by State Treasurer.		