

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2412 – LAND USE RIGHTS—AMORTIZABLE
(New 09/10)

10435.1

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned amortizable land-use rights (easements, water rights, timber rights and mineral rights) under the jurisdiction of the particular department.

Subsidiaries: Property Ledger

Normal Entries:

Entry No.	Debits	Entry No.	Credits
20.	Land-use rights are acquired.	21.	Land-use rights are disposed of.