ACCOUNT NO. 2414 – OTHER INTANGIBLE ASSETS–AMORTIZABLE **10435.3**
(New 09/10)

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state owned amortizable intangible assets, not otherwise classified.

Subsidiaries: Property Ledger

Normal Entries:

Entry No.	Debits	Entry No.	Credits
20. Other intangible asset is acquired.		21. Other intangible asset is disposed of.	