

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2362 –
DEPRECIABLE INFRASTRUCTURE**
(New 09/2010)

10434.2

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned infrastructure other than roadways and bridges on the State Highway System.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Infrastructure is acquired	21.	Infrastructure is disposed of.