

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2422 –
LAND USE RIGHTS–NON-AMORTIZABLE**
(New 09/2010)

10435.4

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state-owned non-amortizable (i.e., with an indefinite useful life) land use rights (easements, water rights, timber rights and mineral rights) under the jurisdiction of the particular department.

Subsidiaries: Property Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Land-Use rights are acquired	21.	Land-Use rights are disposed of.