

**SAM – GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 2412 –  
LAND USE RIGHTS–AMORTIZABLE**  
(New 09/2010)

**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:

<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.