

**SAM – GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 2414 –  
OTHER INTANGIBLE ASSETS–AMORTIZABLE**  
(New 09/2010)

**10435.3**

**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:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
20.	Other intangible asset is acquired	21.	Other intangible asset is disposed of.