

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2424 –

OTHER INTANGIBLE ASSETS–NON-AMORTIZABLE

10435.6

(New 09/2010)

Normal Balance: Debit

Purpose: This account shows the cost or appraised value of state owned non-amortizable (i.e., with an indefinite useful life) 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.