**Intangible Asset Disposal and Write-Off**

1. In general, Intangible Assets will not be disposed of. UNDP may permit others to use the asset, e.g. a UNDP publication or invention. In such instances any fees paid for the use of an Intangible Asset is credited to other revenues, not to contributions from donors. Where an intangible license or right expires then the intangible should be disposed in line with the general procedures laid out in the Furniture and Equipment POPP.

**Disposal to Correct Intangible Asset Recorded in Error**

1. The process to be followed is similar as that established under the POPP section on Furniture and Equipment.