

**SAM—GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 2350, CONSTRUCTION WORK IN PROGRESS**  
(Revised 06/13)

**10434**

Normal Balance: Debit

Purpose: This account shows the amount expended on capital outlay projects that are not yet completed and, therefore, cannot be capitalized in the capital assets accounts.

Subsidiaries: File of Expenditure Reports for projects constructed by other departments. Work Order Ledger or File for projects constructed by departments.

**Based on SAM Chapter 10500, the normal entries for this account are as follows:**

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Entry No.	Debits	Entry No.	Credits
18.	Expenditures on uncompleted projects are reported.	19.	Project is completed and cost is transferred to capital assets accounts.