

## SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2350,  
CONSTRUCTION WORK IN PROGRESS**  
(Revised 06/2013)

**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:

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