CONSTRUCTION IN PROGRESS ANALYSIS FORM

SUMMARY SGL 1720
BY PROGRAM ELEMENT (FEATURE)
FY 20__

Program/Feature Number	Program/Feature Description	SGL 1720 Cost to Date as of June 30, 20__	Estimated Cost to Complete*	Start Date* mm/yy	Completion Date* mm/yy	Status/Comments (1) Substantially Complete (2) Construction in Abeyance (3) Not Yet Substantially Complete

(1) Construction in Progress should be transferred to Completed Plant in Service when the following three criteria have been met:
- A. The construction work on a feature is substantially complete,
- B. The feature is providing benefits and services for the intended purpose(s), and
- C. The feature is generating project purpose revenue, where applicable.

Revenue incidental to project purposes does not meet the intent of criteria C above, and would not support transfer.

(2) Construction in Progress should be transferred to Construction in Abeyance when the following three criteria are met:
- A. Construction on the facility is not complete, or is substantially complete but not providing benefits or services for the intended purposes,
- B. Construction has been suspended, and
- C. It is unlikely that construction will resume, or it is unlikely that the facilities will begin delivering benefits or services for the intended purpose(s) within 3 years (unless justification for a longer period can be provided).

Please Note: Transfer should not be delayed pending completion of minor termination work such as cleanup, minor additions, drawings, deferred items, puddling, priming, testing operations, etc., or because of outstanding claims or litigation that may involve additional cost.

*May be obtained from budget documents, i.e., Budget Form PF2B.