

Reclamation Manual

Directives and Standards

INVESTIGATIONS AND DEVELOPMENT ANALYSIS FORM

SUMMARY SGL 199B
BY PROGRAM ELEMENT (FEATURE)

Program/Feature Number	Program/Feature Description	Date Reviewed for Transfer	SGL 199B Cost to Date	Investigations and Development Program Account Established SGL 199B mm/yy	Construction in Progress (CIP) Program Account Established SGL 1720 mm/yy	Status/Comments (1) Ready to transfer to CIP (2) CIP program not yet established (3) Costs to be expensed (4) Other – please explain

- (1) Investigations and Development (SGL 199B) costs should be transferred to CIP (SGL 1720) when:
- A. it is definitely known that construction will take place, or
 - B. funding is received to begin construction, or
 - C. a final construction design alternative is selected.