

## TEXT OF CLASSIFICATION OF EXPENDITURES FOR ROAD AND EQUIPMENT

*Spec. a. note covers all entries to the account added with this revision.*

Where the consideration in the transaction shown in any entry is anything other than money, the actual consideration must be shown in the entry, and the actual cash value thereof shown in the values column.

### I. ROAD.

#### 1. ENGINEERING.

To this account should be charged salaries and expenses of all engineers, assistants, and axemen; cost of teams for transportation of engineers and men to and from work, or upon trips of inspection of line of work, or incidental thereto; engineers' instruments, rods, chains, axes, hatchets, tapelines, keel or marking chalk, stakes, profile and drawing paper, tracing linen or paper, cross-section paper, transit and level books, cross-section or topographical books, India ink and colors, drawing boards, stools, map cases, fuel, lights, camp equipage, and other analogous items.

NOTE.—When employees enumerated above are engaged in work not chargeable to construction their pay and expenses should be charged to the specific work on which engaged.

#### 2. RIGHT OF WAY AND STATION GROUNDS.

To this account should be charged the cost of land acquired for roadbed (of necessary width conformable to depth and slopes of excavations and embankments, including borrow pits and waste banks adjoining right of way) and station and terminal grounds; also the cost of land purchased for ingress to or egress from station grounds; salaries and expenses of counsel, right-of-way agent, and engineers and assistants when specially engaged for such matters; cost of stakes used to denote right-of-way limits; expenses of appraisals, or of juries, commissioners, or arbitrators in condemnation cases; cost of removal of buildings (if upon right of way or station