ACCOUNTING.

Classification of Construction Expenses.

ENGINEERING.

91. To this account should be charged all salaries and expenses of Engineers, Assistants, and Axemen; teams for transportation of Engineers and men to and from work, or upon trips of inspection of line of work, or incidental thereto; Engineer's instruments, rods, chains, axes, hatchets, tape lines, 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, paper racks, stationery for office or field, fuel, lights, and camp equipage, and other analogous items.

Proportion of Engineers' expenses when engaged on special work should be charged to same.

RIGHT-OF-WAY AND STATION GROUNDS.

92. To this account should be charged the cost of land acquired for roadbed (of necessary width conformably to depth and slopes of excavations and embankments), station and terminal grounds; also the cost of land purchased for ingress or egress to or from station grounds; salaries and expenses of counsel, right-of-way Agent, and of Engineers and assistants when especially engaged upon such matters; stakes used to denote right-of-way limits; expenses of Appraisals,