

county's share for any funds paid therefrom under subsection (d) (1) for debt service on bonds or other evidences of debt heretofore issued by the municipality.

(2) The remainder of the municipality's share, to or on the order of the proper officials thereof, to be expended solely for the construction, reconstruction or maintenance of roads or streets, or for debt service with respect to bonds or other evidences of debt which may hereafter be lawfully issued by the municipality for such construction, reconstruction or maintenance.

(f) No distribution as provided in this section shall be made to any county or municipality, however, unless it shall have levied, in its current fiscal year, taxes sufficient to collect a minimum of one dollar per capita in revenue and unless it shall have certified a copy of said levy to the State Comptroller; and provided further, that any moneys, otherwise distributable under this section, which shall not be distributed at the close of the fiscal year of said county or municipality because of failure of said county or municipality to make such levy or certification, shall revert to the [Gasoline Tax Fund to be paid over separately to the State Roads Commission, for use by the Commission with the other moneys received from the Gasoline Tax Fund] *Transportation Trust Fund*. Per capita revenue shall be computed for purposes of this section by using the population figures furnished by the latest federal census, whichever is latest.

37.

The State Roads Commission shall so keep its accounts relating to [the construction fund provided for by Section 32 (e)] *State highway construction* as to make readily obtainable information substantially on the following subjects:

(a) Preliminary engineering survey; preliminary plans and estimates; preliminary engineering investigations and studies; subsoil investigations and borings; test piles; traffic studies; traveling, transportation and subsistence expenses of State Roads Commission personnel assigned to preliminary work;

(b) Property surveys; legal costs in connection with property acquisition; cost of property acquired; appraisals; cost in connection with acquisition of rights, easements, franchises and interests acquired by the Commission; traveling, transportation and subsistence expenses of Commission personnel assigned to rights-of-way;

(c) Payments ~~make [made]~~ MADE to contractors, builders and materialmen (to include all labor and material entering into the construction of the project); demolition; machinery and equipment;

(d) Preparation of contract plans and specifications; estimates; supervision of construction; inspection of workmanship and materials; mill and ship inspection; tests of materials; control surveys; traveling, transportation and subsistence; expenses of engineers assigned to the design preparation of contract plans and specifications; surveys, supervision of construction and inspection of construction work;

(e) Administrative expenses including portions of the general administrative expenses of the Commission allocated or prorated