## §9. [§ 197.] Accounts.

The State Roads Commission shall so keep its accounts relating to the bonds authorized under this subheading and of the funds derived from the sale or issuance of such bonds as to make readily obtainable information substantially on the following items:

- (a) Preliminary work.— Preliminary engineering surveys; 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) Rights-of-way.— Property surveys; legal costs in connection with the 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) Construction.— Payments made to contractors, builders and materialmen (to include all labor and material entering the construction of the project); demolition: machinery and equipment;

- (d) Engineering.— Preparation of contract plans and specifications: estimates; supervision of construction; inspection of workmanship and materials; mill and shop 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 and legal services.—Administrative expenses, including portions of the general administrative expenses of the Commission allocated or prorated to the project; accounting; supervision; legal expenses; traveling, transportation and subsistence expenses;
- (f) Miscellaneous.— Items of expense not properly covered under the headings (a) to (e), inclusive, and shall file with the Governor within ninety days after the end of each fiscal year or as soon after ninety days as may be practicable, a complete report which shall be open to public inspection on the status as of the end of such fiscal year of the bonds authorized under this subheading and of the funds derived from the sale or issuance of any such bonds, which report shall be in such form as may be required by the Governor.

## §10. [§ 198.] Severability.

Should any section, or part of a section, of this subheading be held to be invalid for any reason, such holding shall not be construed as affecting the validity of any remaining section, or part of a section, of this subheading, it being the legislative intent that the