

17 and 18 of Article 25 of the Code of Public General Laws shall apply to said directors.

"214. Said Road Directors shall keep books showing in detail the expenditures on each road and section of road in the county, including the cost of all material and the cost of labor as separate items, which books shall be open to the inspection of the County Commissioners of Allegany county, the Allegany County Roads Engineer, and any taxpayer in said county; and before making any repairs or improvements on any road, or any bridge, and before laying out any new road, or erecting any new bridge, the cost whereof shall exceed fifty dollars, they shall ask for and receive from said engineer plans and specifications for the proposed repairs and improvements, or of the proposed new road or bridge; and before purchasing stone in quantities of more than one hundred perches, they shall submit through the Road Engineer to the State Geologist, specimens of the stone offered them, for their use on the roads, and receive a written report from said State Geologist giving the merits of said stone; and on or before the 10th day of January of each year the said Road Directors shall submit to the County Commissioners of Allegany county a written report covering the following points: The condition of the different roads in the county, the improvements that have been made in the twelve months ending December 31st of the previous year, the amounts and quantity of material used on each road, with a detailed statement of its cost, and the amount and cost of material and labor on each road.

"215. The Allegany County Roads Engineer shall, on or before the 10th day of each month, furnish to the Road Directors an itemized statement of all expenditures made upon public roads and bridges of the county during the preceding month, including cost of material used on each road and the amount of labor performed, and shall certify as to the correctness of each statement, and the said Road Directors, if they find such statement to be correct, shall pay the same by drawing warrants upon the Treasurer of Allegany county as hereinafter provided, and all expenditures