

the municipality for such construction, reconstruction or maintenance.

14. (a) No construction or reconstruction of any county roads shall be performed under Section 13 of this sub-title unless the State Roads Commission shall have first approved the proposed location thereof and the plans and specifications therefor. Such approval shall be granted if, in the Commission's judgment, the county roads, when constructed or reconstructed, as the case may be, will be reasonably adequate and appropriate to an existing or potential integrated secondary highway system.

(b) If any county, in the judgment of its County Commissioners, does not have adequate facilities for carrying on any construction, reconstruction or maintenance within the purview of Section 13 of this sub-title, then the State Roads Commission until July 1, 1948, to the extent of funds available to such county under said Section 13, is authorized as the contracting party or otherwise to undertake such construction, reconstruction or maintenance for the account of said county.

(c) Except as provided in paragraphs (a) and (b) of this section, and except to the extent authorized by Sections 47, 48 and 48A of this Article, with respect to qualifying for the receipt, administration and expenditure of Federal funds for roads, and except as may be authorized from time to time by provisions contained in this Article under the sub-title "Special Provisions as to Designated Counties", the State Roads Commission, after June 30, 1947, shall have no duties, responsibilities or authority with respect to construction, reconstruction or maintenance of any roads other than State roads.

15. The State Roads Commission shall file with the Governor within forty-five days after the end of each fiscal year, or as soon after forty-five 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 construction fund provided for by Section 11(e) of this sub-title and a complete report with respect to each project planned, constructed or under construction during such fiscal year, which shall include a full audit of all accounts of the Commission relating to each such project and an engineering statement setting forth separately and in detail all items of cost then incurred, showing separately amounts expended and amounts for which obligations and commitments have been made, and all items of estimated completion cost, substantially as follows: