providing double the means for the bye-roads than we ever had in Nova Scotia heretofore.

## Expense of Administration.

Another thing that is not generally known is with regard to overhead and administrative expenses under the Highway Act and I think Mr. Speaker, and honourable gentlemen when I give the figures as they have been given to me by the accountant in the office, that it may well give you, as it gave me, some surprise. Under the old Act before 1917, when we were getting a provincial grant of \$230,000 to \$250,000 a year, it was of course necessary in administrating the road and bridge fund that engineers should be employed and an office staff should be employed and it cost 10.06% to administer that grant. In the first year of the Road Act when we had very little more funds it cost for overhead expenses 7.06% and this last year, 1919, the total administrative expenses had become 6.079 have heard people say it cost all the way from 50% to 70%. However, that is the financial statement prepared in the office and I think will be received with some surprise by honourable gentlemen sitting around these benches. When talking about the expense of administering the present Highway Act we did not take into consideration the cost of administering the old Act; we did not take into account the expenses of administering statute labour.

For instance, take an ordinary county where there were some 400 districts under the old law. Each of these road districts had what was called an overseer and in picking out that overseer they generally picked out the man who carried the most assessable property, a leading man, to be the overseer. He was relieved from his highway tax. Suppose each of these overseers had four days work to do; that would be 1600 days worth say \$3.00 to \$3.50 per day; multiply your days of road work by \$3.50 and see where you are. We are saving money today. So if you compare what it cost to administer the old statute labour in the way I have suggested with the present system you will find, that with our superintendents and so on. we are really making a saving in cost of administration. Of course I admit that the more money that is spent the lower the percentage of overhead cost will be, but I am pointing out nevertheless the decreased figures for overhead as prepared by the department.

I believe our people are coming to realize that there is a real interest in the road matter for them. I had the pleasure