to the project; accounting; supervision; legal expenses; traveling, transportation and subsistence expenses;

(f) Items of expense not properly covered under the headings (a) to (e) inclusive, and [shall file] the Secretary of Transportation shall cause to be filed 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 State highway construction program, [fund provided for by Section 32(e) of this subtitle] which report shall be in such form as may be required by the Governor.

38A.

(b) (A) Where the provisions of Sections 29A through 38 and elsewhere in this article, relating to the distribution and use of highway user revenues, hereinafter defined, are in conflict with the provisions of this section, it is hereby declared to be the legislative intent that such inconsistency is only to the extent required to preserve pledges of revenues for the amortization of State highway construction bonds and county highway construction bonds heretofore authorized. Subject to the foregoing, all highway user revenues, as hereinafter defined in this section, shall be allocated as follows: A [20%] 17.5% share of the total highway user revenues shall be distributed monthly to the mayor and city council of Baltimore to be used for the purposes set forth in Section 33 of this article. And [20%] 17.5% of the total highway user revenues after providing individual county sinking fund requirements for county highway construction bonds shall be distributed upon warrants of the State Roads Commission, to the several counties and municipalities of the State in accordance with the provisions of Section 34 of Article 89B as amended. Provided, however, that the total share so allocated to any county shall not be less than the dollar amount allocated to such individual county from highway user revenue sources in the fiscal year immediately preceding July 1, 1968. In order to permit time within which a subdivision may adjust its budgetary position with respect to the inclusion of "in lieu" funds in the highway user fund distributions, a subdivision shall be permitted to use from its highway user fund distribution for general fund purposes a sum not in excess of its previous fis-cal year allotment of "in lieu" funds. This provision to apply for a period of one year from July 1, 1968, after which for a period of four years a subdivision shall be permitted to use from its highway user fund distributions for general fund purposes in any fiscal year either (1) \$75,000 or (2) an amount equal to its share of the "in lieu" fees for the fiscal year immediately preceding the effective date of the new formula, whichever is less. The remaining 60% balance of the highway user revenues after providing sinking fund requirements for all State highway construction bonds shall be credited by the State Comptroller for the account of the State Roads Commission in a fund to be designated as "State Roads Commission Construction and Maintenance Fund" hereby created. Such fund shall include but not be limited to receipts from highway user revenues. retained in the Transportation Trust Fund established under Article 94A of this Code to be expended as therein provided.