

(i) That the annual accountability plan and report shall relate to the use of:

1. Any State share of basic current expense as provided under Section 5-202(b), which is in excess of the fiscal year 1984 State share of basic current expenses; and

2. Any compensatory aid as provided under Section 5-202(e), except for dedicated compensatory funds, 50 percent of funds received in fiscal year 1984 under targeted aid, Section 5-202(e), and the difference between the funds received in fiscal year 1985 and the current fiscal year under density aid, § 5-202(c) of this title; and

(ii) That the annual accountability report shall also relate to the expenditure for the current fiscal year and 2 preceding fiscal years for the public education categories provided under Section 5-101(c) Part I(2) of this article, including salaries and wages for net new positions and the expenditures for salaries and wages for existing positions.

(4) For fiscal year 1985 only, require that an accountability plan be submitted by October 1, 1984, which relates to the intended use of the funds described in paragraph (3) of this section and which:

(i) Allows each county to determine its own needs and spending priorities while providing that the funds not be directed solely toward salary enhancement expenditures for existing instructional positions; and

(ii) Reports the amount of and percentage of projected expenditures by the classifications provided under Section 5-401(a)(2) of this subtitle.

(5) For the fiscal year 1986 and each fiscal year thereafter, require that the accountability plan be submitted by July 1, 1985 and by each July 1 thereafter and include:

(i) A description of the public education instructional needs of the county;

(ii) A description of yearly county public education instructional objectives as they relate to 5-year county education goals of improving classroom instruction and student performance. These goals and objectives may include, but not be limited to, teacher salaries, pupil-teacher ratios, instructional materials, textbooks, teacher training and retraining, programs for educationally disadvantaged students, prekindergarten programs, remedial programs, graduation rates, and student test scores;

(iii) An expenditure plan and description of the intended use of the funds described in paragraph (3) of this section which: