the Fire and Rescue Education and Training Commission. The decision of the appeals panel shall be final and not subject to further review.

- (4) Upon approval of a request for the use of trust funds, the Maryland State Firemen's Association or the appeals panel, as the case may be, shall transmit its recommendation to the Department of Budget and Management along with the request for financial assistance and any other supporting information required by the Department.
- (5) The Department of Budget and Management shall forward each request for financial assistance to the [Legislative Auditor] DEPARTMENT OF FISCAL SERVICES for review. The [Legislative Auditor] DEPARTMENT OF FISCAL SERVICES, upon review of the financial statements, may advise the Department of Budget and Management if the request for financial assistance appears justified.
- (6) The Department of Budget and Management, with the approval of the Board of Public Works, shall adopt regulations in accordance with Title 10, Subtitle 1 of the State Government Article necessary to administer the Emergency Assistance Trust Fund program.
- (7) Upon warrant of the Comptroller, the State Treasurer shall disburse trust funds to a volunteer fire company or rescue squad for the purposes of this section as authorized by the Board of Public Works.
- (b) The Board of Public Works may award either a grant or a loan or a combination of both from the Emergency Assistance Trust Fund after a favorable recommendation from the Department of Budget and Management if:
- (1) An act of God or other unforeseen event has substantially impaired the ability of a volunteer fire company or rescue squad to provide adequate and safe service; or
- (2) The volunteer fire company or rescue squad is unable to maintain the minimum level of performance for adequate and safe service established by standards of the Maryland State Firemen's Association because of a demonstrated lack of financial resources; and
- (3) The Department of Budget and Management and the volunteer fire company or rescue squad receiving assistance have executed an agreement which provides that trust funds will be used as represented in the request for approval to the Board of Public Works and which grants to the State such security in the equipment or facilities acquired with trust funds and in the proceeds of that equipment or those facilities as is determined by the Board to be appropriate and adequate.
 - (c) A grant or loan awarded under this section shall be used only for:
- (1) Apparatus equipment, including elevated equipment, pumpers, tankers, ladder trucks, ambulances, rescue vehicles, or other large equipment used for fire fighting and emergency services;
 - (2) Communications equipment;