- (L) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, THE DEPARTMENT SHALL ADOPT REGULATIONS AS NECESSARY TO IMPLEMENT THIS SECTION.
- (2) THE DEPARTMENT SHALL CONSULT WITH COUNTY SUPERINTENDENTS AND COUNTY BOARDS BEFORE PROMULGATING PROPOSED REGULATIONS TO IMPLEMENT THIS SECTION.
- (M) THE DEPARTMENT MAY PROVIDE TECHNICAL ASSISTANCE TO COUNTY BOARDS IN DEVELOPING AND IMPLEMENTING A PLAN.
- (N) THE GOVERNOR SHALL INCLUDE AN APPROPRIATION FOR THE DEPARTMENT IN THE STATE BUDGET FOR EACH FISCAL YEAR IN AMOUNT SUFFICIENT TO COVER THE COSTS ASSOCIATED WITH IMPLEMENTING THIS SECTION

## [5-402.

The State Board shall:

- (1) Require the submission of an annual accountability plan and report from each county board.
- (2) Not later than November 1 of each year provide each county board with procedures to be followed in the preparation of the annual accountability plan and report.

## (3) Require:

- (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 § 5-202(b) of this title, which is in excess of the fiscal year 1984 State share of basic current expenses; and
- 2. Any compensatory aid as provided under § 5-202(e) of this title, except for dedicated compensatory funds, and 50 percent of funds received in fiscal year 1984 under targeted aid, § 5-202(e) 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 § 5-101(b) of this title, 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