General Assembly that all State departments, agencies, bureaus, commissions, boards, and other organizational units included in the State budget, shall prepare and submit items for the fiscal year 1992 budget detailed by "Statewide Subobject" classification in accordance with instructions promulgated by the Comptroller of the Treasury. The presentation of budget data in the State budget book to the General Assembly shall continue in its present format, however, this shall not preclude the placement of additional information into the budget book. For fiscal year 1992, the budget detail shall be available from the Department of Budget and Fiscal Planning's automated data system at the subobject level by statewide subobject codes and classifications for all agencies and shall include information concerning Executive changes to the budget request. These data shall be made available upon request and in a format subject to the concurrence of the Department of Fiscal Services. Further, the expenditure of appropriations shall be reported and accounted for by the subobject classification in accordance with the instructions promulgated by the Comptroller of the Treasury.

SECTION 18. AND BE IT FURTHER ENACTED, That immediately following the close of fiscal year 1990, the Secretary of Budget and Fiscal Planning shall determine the total number of full-time equivalent positions that are authorized as of the last day of the fiscal year and on the first day of the fiscal year 1991. Authorized positions shall include all positions authorized by the General Assembly in the personnel detail of the budgets for fiscal years 1990 and 1991 including nonbudgetary programs, the Mass Transit Administration, the University of Maryland self-supported activities, and the State Use Industries.

SECTION 19. AND BE IT FURTHER ENACTED, That the Department of Budget and Fiscal Planning shall provide an annual report on indirect costs to the Joint Budget and Audit Committee. The report should assess available information on the timeliness, completeness and deposit history of indirect cost recoveries by State agencies.

SECTION 20. AND BE IT FURTHER ENACTED, That a budget amendment to appropriate an amount of federal funds in excess of any federal fund appropriation in this bill may not be submitted to the Governor until the amendment has been reviewed by the Joint Budget and Audit Committee. The committee shall have 45 days to review and consider the proposed budget amendment and may submit recommendations to the Governor.

SECTION 21. AND BE IT FURTHER ENACTED, That whenever the Joint Budget and Audit Committee through its review and evaluation process of audit reports issued by the Legislative Auditor, and after consultation with the Legislative Auditor determines, based upon exceptions contained in the audit reports, that a particular agency (to include department, administration, division, bureau, board, or commission) does not adequately comply with State laws, rules and regulations regarding the agency's fiscal and accounting records and procedures and/or fiscal administration activities, that committee may recommend to the Governor that the Comptroller withhold up to 25 percent of the salary of the Secretary of the Department wherein the