

Notwithstanding any other provision of law, the Secretary of Budget and Management may transfer amounts appropriated in Comptroller Objects ~~0152, 0152 and 0154, 0305, and 0322~~ between State departments and agencies by approved budget amendment in fiscal year 2006 and fiscal year 2007. All funds budgeted in or transferred to Comptroller Objects 0152 and 0154, and any funds restricted in this budget for use in the employee and retiree health insurance program that are unspent shall be credited to the fund as established in accordance with Section 2-516 of the State Personnel and Pensions Article of the Annotated Code of Maryland.

Further provided that funds may be transferred between State agency programs and subprograms within Comptroller Objects 0305 and 0322.

Further provided that each agency that receives funding in this budget in any of the restricted Comptroller Objects herein listed within this section shall establish within the State's accounting system a structure of accounts to separately identify for each restricted Comptroller Object by fund source, the legislative appropriation, monthly transactions, and final expenditures. It is the intent of the General Assembly that accounting detail be established so that the Office of Legislative Audits may review the disposition of funds appropriated for each restricted Comptroller Object as part of each closeout audit to ensure that funds are used only for the purposes for which they are restricted and that unspent funds are reverted or cancelled.

SECTION 18. AND BE IT FURTHER ENACTED, That for fiscal 2007, ~~the total amount of funds~~ *no funds may be* transferred from the Revenue Stabilization Account of the State Reserve Fund to the general fund ~~may not exceed \$200,000,000 \$150,922,195.~~

SECTION 19. AND BE IT FURTHER ENACTED, That \$26,000,000 of the special fund appropriation for M00Q01.03 from the Cigarette Restitution Fund may not be expended until the Department of Budget and Management and the State's Office of the Attorney General submit a letter to the budget committees certifying that the legal proceedings related to the 2006 Master Settlement Agreement payment will not result in revenues received by the Cigarette Restitution Fund during 2006 falling below \$123,604,700. The budget committees shall have 45 days to review and comment on the letter from the date the letter was received by the committees.

SECTION 20. AND BE IT FURTHER ENACTED, That all across-the-board reductions applied to the Executive Branch, unless otherwise stated, shall apply to current unrestricted and general funds in the University System of Maryland, St. Mary's College of Maryland, Morgan State University, and Baltimore City Community College.

SECTION 21. AND BE IT FURTHER ENACTED, That the Comptroller of the Treasury's General Accounting Division shall establish a subsidiary ledger control account to debit all State agency funds budgeted under subobject 0175 (workers' compensation coverage) and to credit all payments disbursed to the Injured Workers' Insurance Fund (IWIF) via transmittal. The control account shall also record all funds withdrawn from the IWIF and returned to the State and subsequently transferred to the general fund. IWIF shall submit monthly reports to the Department of Legislative Services concerning the status of the account.