~~Notwithstanding any other provision of law, the Secretary of Budget and Management may transfer amounts appropriated in Comptroller objects 0152, 0154, 0305, and 0322 between State departments and agencies by approved budget amendment in fiscal year 2005 and fiscal year 2006.~~

Further provided that funds may be transferred between State agency programs and subprograms within Comptroller Objects 0152 and 0154. Funds may be transferred from any Comptroller Object into Comptroller Objects 0152 and 0154 for the purpose of increasing funds for health insurance. 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 shall be credited to the fund or account from which such benefits are paid.

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 ~~contingent upon the enactment of legislation to eliminate the payment of employer contributions for State supplemental plans in the Optional Defined Contribution System in fiscal year 2006, the funding for these payments (Comptroller Object 0172) for Executive Branch employees shall be reduced by $7,601,505 in general funds, $3,713,898 in special funds, and $3,029,667 in federal funds in accordance with a schedule determined by the Governor.~~ notwithstanding the provisions of § 32–205 of the State Personnel and Pensions Article, in fiscal 2006 the State shall only be required to make the employer contributions to the applicable State supplemental plan for participating employees in the Optional Defined Contribution System up to and including $400 per participating employee. Funding for this purpose (subobject 0172) shall be reduced in fiscal 2006 by the following amounts:

Department	Fund	Amount
Executive	General	$2,606,524
Executive	Special	1,262,196
Executive	Federal	1,034,119
Judiciary	General	358,669
Judiciary	Federal	5,596

Authorization for executive agencies to expend $121,148 in reimbursable funds for subobject 0172 is hereby withdrawn. Allocation of the reduction to reimbursable funds shall be made by the Governor prior to July 1, 2005.