

fiscal year 1986, 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. These data shall be made available to the General Assembly and the Department of Fiscal Services upon request. Further, the expenditure of appropriations provided by this budget for fiscal year 1985 shall also be reported and accounted by the subobject classifications in accordance with the instructions promulgated by the Comptroller of the Treasury.

SECTION 15. AND BE IT FURTHER ENACTED, That immediately following the close of fiscal year 1984, the Secretary of Budget and Fiscal Planning shall determine the total number of State positions that are authorized as of the last day of the fiscal year and on the first day of the fiscal year 1985. Authorized positions shall include all positions as authorized by the General Assembly in the personnel detail of the budgets for fiscal years 1984 and 1985 including nonbudgetary programs, the Mass Transit Administration, the University of Maryland self-supported activities, and the State Use Industries.

SECTION 16. 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 account for its fiscal affairs and/or does not adequately comply with State laws, rules and regulations regarding the agency's fiscal and accounting records and procedures and/or fiscal and administrative activities, the Committee may recommend to the Governor that the Comptroller withhold up to 25% of the salary of the head of the agency, and/or the salary of the secretary of the department wherein the agency is budgeted. The amount to be withheld, the duration of such withholding, and the date of release of amounts withheld shall be recommended by the Committee after consultation with the Legislative Auditor including any recommendations that the Legislative Auditor deems appropriate. The Governor shall advise the Committee as to the decision regarding the Committee's recommendations. If the Governor directs that the salary of the head of an agency and/or the salary of the secretary of the department wherein the agency is budgeted be withheld, the Governor may recommend to the Committee the date on which the salary shall be restored to the full amount as provided in the budget and the amount to be withheld to be paid. The Committee shall consider the recommendation of the Governor and advise the Governor as to its decision whether or not to allow the salary to be restored to the full amount as provided in the budget and the amount withheld to be paid.