

SECTION 12. AND BE IT FURTHER ENACTED, That authorization is hereby granted to transfer by approved budget amendment General Fund amounts, budgeted to the various State agencies' programs and subprograms which comprise the indirect cost pools under the Statewide Indirect Cost Plan, from the State agencies providing such services to the State agencies receiving the services. It is further authorized that receipts by the State agencies providing such services from charges for the indirect services may be used as special funds for operating expense of the indirect cost pools.

SECTION 13. AND BE IT FURTHER ENACTED, That the Board of Public Works in exercising its authority to create additional positions pursuant to Section 7-236 of the State Finance and Procurement Article, may authorize during the fiscal year no more than 50 positions in excess of the total number of authorized State positions on July 1, 1987, as determined by the Secretary of Budget and Fiscal Planning. Provided, however, that if the imposition of this ceiling causes undue hardship in any department, agency, board, or commission, additional positions may be created for the affected unit to the extent that positions authorized by the General Assembly for the fiscal year are abolished in that unit or in other units of State government. It is further provided that the limit of 50 does not apply to the State Accident Fund; to any position that may be created in conformance with specific manpower statutes that may be enacted by the State or federal government nor to any position created to implement block grant actions or to implement a program reflecting fundamental changes in federal/State relationships. Notwithstanding anything contained in this section, the Board of Public Works may authorize additional temporary positions to meet public emergencies resulting from an act of God and violent acts of men, which are necessary to protect the health and safety of the people of Maryland.

SECTION 14. AND BE IT FURTHER ENACTED, That it is the intent of the General Assembly that all State departments, agencies, bureaus, commissions, boards, and other organizational units included in the State budget, shall prepare and submit budget items for the fiscal year 1989 budget detailed by "Statewide Subobject" classifications 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. For fiscal year 1989, 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. This 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 also be reported and accounted by the