

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 1987, the Secretary of Budget and Fiscal Planning shall determine the total number of full-time equivalent State positions that are authorized as of the last day of the fiscal year and on the first day of the fiscal year 1988. Authorized positions shall include all positions as authorized by the General Assembly in the personnel detail of the budgets for fiscal years 1987 and 1988 including nonbudgetary programs, the Mass Transit Administration, the University of Maryland self-supported activities, State Use Industries, and the Clerks of the Circuit Court.

SECTION 16. AND BE IT FURTHER ENACTED, The Department of Budget and Fiscal Planning shall provide a semi-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 in indirect cost recoveries by State agencies.

SECTION 17. AND BE IT FURTHER ENACTED, That a budget amendment to appropriate an amount of federal funds in excess of the federal fund appropriation in this bill may not be approved by 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 18. 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 record and procedures and/or fiscal and administrative activities, the Committee may recommend to the Governor that the Comptroller withhold up to 25 percent 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 amount 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