

agencies, bureaus, commissions, boards, and other organizational units included in the State budget, shall prepare and submit items for the fiscal year 1991 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 1991, 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 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 1989, 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 1990. Authorized positions shall include all positions as authorized by the General Assembly in the personnel detail of the budgets for fiscal years 1989 and 1990 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 the Department of Budget and Fiscal Planning shall provide an 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 of 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 any 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,