

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 17. 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 items for the fiscal year 1995 budget detailed by "Statewide Subobject" classification 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; however this shall not preclude the placement of additional information into the budget book. For fiscal year 1995, 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 and shall include information concerning executive changes to the budget request. These 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 be reported and accounted for by the subobject classification in accordance with the instructions promulgated by the Comptroller of the Treasury.

SECTION 18. AND BE IT FURTHER ENACTED, That immediately following the close of fiscal year 1993, the Secretary of Budget and Fiscal Planning shall determine the total number of full-time equivalent positions that are authorized as of the last day of fiscal year 1993 and on the first day of fiscal year 1994. Authorized positions shall include all positions authorized by the General Assembly in the personnel detail of the budgets for fiscal years 1993 and 1994 including nonbudgetary programs, the Mass Transit Administration, the University of Maryland self-supported activities, and the State Use Industries.

SECTION 19. 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 20. AND BE IT FURTHER ENACTED, That except as otherwise provided in Section 1 or any other statutory provisions, a budget amendment to appropriate an amount of federal or special funds, including higher education funds, in excess of \$100,000 greater than any federal or special fund appropriation, including higher education fund appropriation, in this bill may not be submitted to the Governor until the amendment has been reviewed by the budget committees. The committees shall have 45 days to review and consider the proposed budget amendment and may submit recommendations to the Governor. It is the intent of the General Assembly that, to the maximum extent feasible, special and federal fund appropriations shall be increased through deficiency appropriations and not by budget amendment.

SECTION 21. 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)