

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 1994, 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 the fiscal year and on the first day of Fiscal Year 1995. Authorized positions shall include all positions authorized by the General Assembly in the personnel detail of the budgets for Fiscal Years 1994 and 1995 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 submitted to the Department of Fiscal Services for review 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) does not adequately comply with State laws, rules and regulations regarding the agency's fiscal and accounting records and procedures and/or fiscal administration activities, that the committee may recommend to the Governor that the Comptroller withhold up to 25 percent of the salary of the Secretary of the Department and/or of the State official deemed responsible. 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 decision regarding the committee's recommendations. If the Governor directs that the salary of the head of the agency and/or salary of the Secretary of the Department and/or salary of the State official deemed responsible be withheld, the Governor may recommend the date on which the salary shall be restored to the full amount as provided