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 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 positions 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.

In addition to any positions created within the limitation of 50 under this section, the Board of Public Works may authorize the creation of 250 positions within the executive branch provided that 1.25 full—time contract positions or the equivalent are abolished for each permanent position authorized and that there be no increase in agency funds in the current budget and the next two subsequent budgets as the result of this action. The Secretary of the Department of Budget and Management shall prepare a report for the budget committees upon creation of these positions detailing where permanent positions have been abolished. It is the intent of the General Assembly that priority be given to converting individuals that have been in a contract position for at least two years.

In addition to any positions created within the limitation of 50 under this section, the Board of Public Works may authorize the creation of no more than 150 positions within the Department of Human Resources to provide services purchased by Local Management Boards through contracts with local departments of social services. If a Local Management Board terminates a contract with a local department of social services during the fiscal year, all the positions created by the Board of Public Works to provide services under the terms of that contract shall be abolished.

SECTION 22. 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, including the Judiciary, shall prepare and submit items for the fiscal 2001 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 shall include object, fund, and personnel data in the manner provided for fiscal 2000 except as indicated elsewhere in this Act; however, this shall not preclude the placement of additional information into the budget book. For fiscal 2001, the budget detail shall be available from the Department of Budget and Management'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. To the extent possible, except for public higher education institutions, subobject expenditures shall be designated by fund. The agencies shall exercise due diligence in reporting these data and ensuring correspondence between reported position and expenditure data for the actual, current, and budget fiscal years. These data shall be made available upon request and in a format subject to the concurrence of the Department of Legislative Services. Further, the expenditure of appropriations shall be reported and accounted for by the subobject classification in accordance with the instructions promulgated by the