

SECTION 23. AND BE IT FURTHER ENACTED, That immediately following the close of fiscal 2002, the Secretary of Budget and Management shall determine the total number of full-time equivalent positions that are authorized as of the last day of fiscal 2002 and on the first day of fiscal 2003. Authorized positions shall include all positions authorized by the General Assembly in the personnel detail of the budgets for fiscal 2002 and 2003 including non-budgetary programs, the Mass Transit Administration, the University System of Maryland self-supported activities, and the State Use Industries.

SECTION 24. AND BE IT FURTHER ENACTED, That the Department of Budget and Management shall provide an annual report on indirect costs to the Joint Audit Committee. The report should assess available information on the timeliness, completeness, and deposit history of indirect cost recoveries by State agencies.

SECTION 25. AND BE IT FURTHER ENACTED, That:

(1) The Secretary of Health and Mental Hygiene shall maintain the accounting systems necessary to determine the extent to which funds appropriated for fiscal 2002 in program MQ01.03 Medical Care Provider Reimbursements have been disbursed for services provided in that fiscal year and shall prepare and submit the periodic reports required under this section for that program.

(2) The State Superintendent of Schools shall maintain the accounting systems necessary to determine the extent to which funds appropriated for fiscal 2002 to program RA02.07 Students With Disabilities for Non-Public Placements have been disbursed for services provided in that fiscal year and to prepare periodic reports as required under this section for that program.

(3) For the programs specified, reports shall indicate total appropriations for fiscal 2002 and total disbursements for services provided during that fiscal year up through the last day of the second month preceding the date on which the report is to be submitted and a comparison to data applicable to those periods in the preceding fiscal year.

(4) Reports shall be submitted to the budget committees, the Department of Legislative Services, the Department of Budget and Management, and the Comptroller on November 1, 2002, March 1, 2003, and June 1, 2003.

(5) It is the intent of the General Assembly that general funds appropriated for fiscal 2002 to the programs specified which have not been disbursed within a reasonable period, not to exceed 12 months from the end of the fiscal year, shall revert.

SECTION 26. AND BE IT FURTHER ENACTED, That any budget amendment to increase the total amount of special, federal, or higher education (current restricted and current unrestricted) fund appropriations, or to make reimbursable fund transfers from the Governor's Office of Crime Control and Prevention, made in Section 1 shall be subject to the following restrictions:

(1) Budget amendments increasing total appropriations in any fund account by \$100,000 or more may not be approved by the Governor until (a) that