

*State agencies or agencies of the Federal government, and it shall make such other special studies, investigations, and reports as may be directed by the General Assembly, the Legislative Council or the Joint Committee on Budget and Audit.*

*(d) The Division of Fiscal Research shall make continuing studies of the operation, administration, personnel, and physical plants of all departments, boards, bureaus, commissions, institutions, and other agencies of the State government, and shall submit reports following these studies as directed by the General Assembly, the Legislative Council, or the Joint Committee on Budget and Audit.*

*(e) The treasurer or other authorized financial officer of every county, municipal or public corporation, special tax district, or other political subdivision of this State, which is authorized to incur any indebtedness redeemable from the proceeds of a general or special tax or other levy, shall file with the Division of Fiscal Research, at least once in each year, a comprehensive statement of the financial condition of the county or other political subdivision. This statement shall be in such form as prescribed by the Division of Fiscal Research and shall disclose so much of the following information concerning the financial condition of the county or other political subdivision as may be applicable thereto:*

*(1) the assessed valuation of all taxable and tangible property;*

*(2) the total indebtedness, divided into (i) bonded indebtedness redeemable from the proceeds of general and ad valorem taxes, (ii) self-liquidating bonded indebtedness specifying the amount of the indebtedness for each such self-liquidating project, and the source of revenue for the liquidation of the indebtedness, (iii) temporary or floating indebtedness, and/or obligations incurred in anticipation of tax collections, (iv) current bills payable, and (v) any contingent liabilities resulting from the guaranty of any of the obligations of another political subdivision or public corporation of this State;*

*(3) a statement as to any sinking funds maintained for the retirement of any bonded indebtedness or other obligations showing the amount thereof, how the funds are invested, and the obligations for which the sinking funds are established;*

*(4) the amount of the tax levy for the fiscal year for which the statement is made, together with the amount of the levy actually collected, itemizing separately the amount of any special assessments levied and the amount thereof collected;*

*(5) the tax levies for the three fiscal years next preceding the fiscal year for which the statement is made together with the amounts of the uncollected taxes still outstanding for each such fiscal year;*

*(6) the population according to the most recent Federal Census together with any official or unofficial estimates of the population for the year in which the statement is made; and*

*(7) such other information with regard to the financial affairs of the county or other political subdivisions as may seem to the Division of Fiscal Research pertinent to any of the foregoing or as may seem to the Division appropriate and necessary in order to show accurately the true financial condition of the county or other political subdivision.*