

*in or considered in relation to the budget. It shall engage in continuing study and research into the taxes, finances, and fiscal problems and matters which relate to or affect the Budget. The Division shall give continuing study and analysis to financial policies of and grants from the Federal government and other agencies, public and private, as they affect or concern budgetary matters of this State. It shall study and evaluate the programs and activities of each department, board, bureau, commission, or other agency of the State, in relation to its actual or proposed expenditures of public monies. It shall (1) review in detail the matters to appear in the Budget prior to the convening of each regular session of the General Assembly and be prepared to report to the members of the General Assembly each agency's justification for each item or program appearing in the Budget; (2) call attention to proposed new services or functions appearing in the Budget; (3) point out items in the Budget which previously have been denied by the General Assembly; (4) conduct organizational and management improvement studies consistent with responsibilities assigned to the Joint Budget and Audit Committee; (5) prepare cost estimates of proposed appropriation bills; (6) propose statutory changes to effect operational economies or effective administration; (7) prepare, after each session of the General Assembly, a summary of the effect of the legislative program on the financial condition of the State; (8) study, in conjunction or by agreement with the Division of Research, financial and other problems and matters of the State government; and (9) generally review and study all State problems and matters, whether or not of direct budgetary concern, which relate to the operation of the State government and its efficient and effective operation. The Division also shall give such study and review to, and shall analyze, evaluate, and test, the requests and proposals of all State agencies for inclusion in the capital expense budget and to all requests for capital improvements to be financed by the State.*

*Division of Fiscal Research*

61.

*(a) The Division of Fiscal Research is created within the Department of Fiscal Services.*

*(b) The Division of Fiscal Research is responsible for non-budgetary fiscal research into the taxes, finances, and fiscal problems and matters affecting this State. As part of its work it shall provide staff services to the General Assembly and to its committees in these areas, and to committees and subcommittees of the General Assembly or of the Legislative Council.*

*(c) The Division shall collect, tabulate, and publish comprehensive data on the taxable basis, revenue yield, and expenditures of each incorporated town and city, special tax area, and county in the State. It shall conduct and make such special investigations, studies, and reports relating to all matters involving State and local taxation as the General Assembly, the Legislative Council, or the Joint Committee on Budget and Audit may direct. It shall conduct and make a continuing study of State and local fiscal relationships and of the fiscal relationships of the State with its various departments, commissions, boards, institutions, divisions, and units. It shall exchange information relating to taxation and related matters with other*