

Article - State Government

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§2–1237.

(a) In addition to any duties set forth elsewhere, the Office shall:

(1) conduct studies, develop options, and make recommendations on fiscal matters that relate to the State budget including:

- (i) taxes and revenues;
- (ii) finances;
- (iii) financial policies of public agencies; and
- (iv) grants to individuals and private entities;

(2) conduct studies, develop options, and make recommendations on financial and other matters of the State government;

(3) conduct studies, develop options, and make recommendations on organization and management improvement in State government;

(4) study all matters that relate to the efficient and effective operation of the State government, whether or not the matter is a direct budgetary concern;

(5) propose statutory changes to effect operational economy or effective administration;

(6) perform the following duties with respect to the review of expenditures:

(i) review each item in the proposed State budget so as to be able to report on the justification of a unit for that item;

(ii) review the proposed State budget at each stage of its consideration;

(iii) during consideration of the proposed State budget, identify each of the items that:

- 1. provides for a new function; or
- 2. has been disapproved previously by the General Assembly;

(iv) evaluate each proposal of a unit of the State government for an appropriation, including any proposal, that:

- 1. is in the proposed State budget;

2. is considered with the proposed State budget; or
3. involves State financing of a capital improvement; and

(v) evaluate the activities of each unit of the State government as these activities relate to a proposed or actual expenditure of public money;

(7) report, subject to § 2–1246 of this subtitle, on the public debt of the State, including the effect of an additional debt authorization or issue on State finances;

(8) after each session of the General Assembly, summarize the effect of the legislative program on the financial condition of the State;

(9) provide to the General Assembly and its committees information on fiscal matters;

(10) exchange, with federal and State units, information on taxation, revenues, expenditures, and related matters;

(11) conduct studies on the fiscal relationships of the State with its units and with local governments;

(12) conduct studies on the operation, administration, staff, and physical plants of each unit of the State government;

(13) as directed by the General Assembly, the Legislative Policy Committee, the Joint Audit Committee, or other legislative committees:

(i) subject to § 2–1246 of this subtitle, submit reports on the studies on units of the State government; and

(ii) conduct other special studies and prepare other special reports;

(14) review the financial reports received from each political subdivision in accordance with § 16–103 of the Local Government Article as to completeness and accuracy. If the report needs revision, the political subdivision shall be advised and shall submit the requested information within 15 days. The financial reports of political subdivisions shall be available for public inspection and certified copies shall be provided by the Office for a reasonable fee;

(15) subject to § 2–1246 of this subtitle, publish an annual report on the revenues and expenditures of each county, municipal corporation, and special taxing district created by law; and

(16) carry out any other functions related to budget and fiscal affairs required by the Executive Director.

(b) The Executive Director shall dedicate an appropriate number of employees

of the Department and an adequate level of Department resources to the year-round performance of the following functions:

- (1) analyzing the State budget;
- (2) forecasting trends in the State budget;
- (3) identifying significant financial policies of public agencies in the State budget;
- (4) reviewing proposed amendments to the State budget approved by the General Assembly; and
- (5) conducting revenue forecasts.

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