M I N U T E S

Joint Fiscal Committee
Meeting of November 9, 2006

Representative Martha Heath, Chair, called the meeting to order at 10:10 a.m. in Room 10 of the State House.

Also present: Representatives Obuchowski, Perry and Severance
Senators Bartlett, Sears and Snelling

Others attending the meeting included Joint Fiscal Office and Legislative Council staff; Administration officials and staff; representatives of advocacy groups; and the news media.

REVENUE UPDATE:

1. Tom Kavet, economic consultant and revenue analyst to the Committee, reported that earlier concerns about potential interest rate increases by the Federal Reserve Board which could lead to a recession have not materialized. At the same time, energy prices lately have decreased or stabilized. As a result, performance in Vermont's General, Transportation, and Education Funds revenue sources has been very close to expectations.

MINUTES:

2. Representative Perry moved approval of the minutes of the September 19 meetings, including the Special Committee comprised of the Fiscal Committee members as well as the Chairs and Vice Chairs of the House and Senate Transportation Committees. The motion was seconded by Representative Severance and adopted.

VERMONT EMPLOYMENT GROWTH INCENTIVE (VEGI)– CHANGES IN COST MODEL CHANGES:

3. Several individuals joined the Committee to describe and discuss changes in the VEGI fiscal cost-benefit model to allow for processing of VEGI applications by the Vermont Economic Progress Council (VEPC) as of January 1, 2007 and post-approval administration of the economic incentives by the Department of Taxes. In addition to Fred Kenney, VEPC Executive Director, those present included Tom Kavet; members of the VEGI Technical Working Group, among them Jeffrey Carr and Mathew Barewicz, consulting economists to VEPC; and Tax Department staff.

Section 5930a. of Title 32 of the Vermont Statutes, which establishes VEPC and sets forth detailed parameters, goals and requirements associated with incentives to economic growth in the state, contains in subsection (d) the requirement that the Joint Fiscal Committee must approve any modifications in the cost-benefit model agreed to by VEPC.

Prior to the meeting, the members received a memorandum describing the changes in the cost-benefit model which VEPC approved on October 26, 2006. That memorandum, which is on permanent file in the Joint Fiscal Office, included an overview of the changes in the model, pointing out that it "…was simplified under the new incentive structure because of the elimination of the cafeteria-style menu of tax credit options" under the old approach. The most significant structural change is a step-wise approach to calculation of the incentive.

The memorandum contained numerous sections setting forth an item-by-item review of proposed changes by major component of the fiscal cost-benefit model. Jeffrey Carr orally summarized those changes for the benefit of the Committee, answering questions from the members as he did so.

Representative Obuchowski asked whether there has been an independent review of the proposal either by the State Auditor or the Joint Fiscal Committee. Tom Kavet replied that he had participated in the process as a member of the Technical Working Group, and Mr. Carr added that there was a meeting with members of the Auditor's staff in which the transition from the old Economic Advancement Tax Incentives (EATI) approach to VEGI was described. Pointing out that representatives of the Tax Department as well as the Joint Fiscal Office, among others, were also involved in development of the changes, he concluded that discussion of the technical issues was exhaustive.

<u>On a motion by Representative Perry, seconded by Representative Severance, the Committee approved the changes in the Cost Benefit Model described in the November 9 memorandum from the Technical Working Group.</u>

The Chair asked Stephen Klein, Chief Fiscal Officer, to keep track of such further changes as the Technical Group may propose for legislative approval in order to ensure that they are reviewed by the appropriate standing committees of the General Assembly. In addition, she requested that Mr. Klein follow up on several issues: (a) ongoing analysis of the effectiveness of the tiered regional discount rate approach discussed in the November 9 memorandum; (b) continued operation of the Technical Working Group so that it could, for example, monitor performance under the new incentive approach; and (c) that a way be found for businesses currently operating under the EATI program to make the transition to the VEGI structure.

FISCAL YEAR 2007 BUDGET ADJUSTMENT ISSUES:

4. Commissioner of Finance and Management James Reardon presented preliminary information on pressures which the Administration anticipates will need to be addressed in current fiscal year budget adjustment proposals to be considered in the upcoming legislative session. During the next several weeks his department will focus on analyzing departmental input on fiscal year 2007 and 2008 needs, and he stressed that the data presented today is very tentative.

The $8.9 million in farm relief and $1.5 million for town emergency road repairs allocated by the Emergency Board in July will need to be replenished. In addition, $990,769 will be needed for the Low Income Home Energy Assistance program (LIHEAP). Furthermore, the current venture that provides health care services for the state's prison population has given the Corrections Department ninety days notice on terminating that contract, but Mr. Reardon was unsure what the cost impact will be. That department also is experiencing upward pressure in terms of the need for additional out-of-state beds.

In the Health Department there appears to be what a termed a "structural funding issue," which means that current funding sources are inadequate to fund the Department's programs under its current approach. This issue is under review with the Agency of Human Services, and Commissioner Reardon was uncertain of the magnitude of the problem. Purchase of 65,000 units of influenza vaccine, which was discussed at the Committee's September meeting, also will need to be addressed. He did not know the amount of the State appropriation that will be required since some of the cost will be offset by third party receipts.

Public Safety faces a shortfall in the current fiscal year because in order balance its books at the end of fiscal 2006, the department had to carry forward some bills into the current year. The Department of Finance and Management is still working with Public Safety to determine the amount of the shortfall. The Chair expressed dismay over this issue, pointing out that several years ago the appropriations committees worked to bring into control the department's practice of carrying forward bills as early as April. Answering questions about overtime costs for the State Police, Mr. Reardon attributed them to several recent extreme and unusual situations. He said his department is monitoring the overtime issue as well as others within the department.

Additional funds, the amount of which is unknown at present, will be required to address air quality issues in the Bennington District Office Building. Other areas of budget adjustment pressures, the amounts of which are inexact at this point, are as follows:

Attorney General – consumer fees special account receipts -
Agriculture – insect control program
Military – rising energy costs, new deployment training facility on-line
Criminal Justice Training Council – outstanding accounts payable and decrease in estimated receipts
Department of Environmental Conservation – greenhouse gas litigation
Department of Labor – startup costs for employer costs for health Insurance

Mr. Reardon said he was unable to provide an estimated net total for upward budget adjustments at this point.

ALLOCATION OF FISCAL YEAR 2007 PAY ACT FUNDS:

5. As required in Act 215, Sec. 5(b) of 2006 and in 3 VSA Sec. 2281(4), a report on allocation of Pay Act funding was presented o behalf of the Secretary of Administration and the Commissioner of Finance and Management. That report was mailed to the members prior to the meeting, and a copy is on file in the Joint Fiscal Office.

The report described the formula for computing the allocation of Pay Act funds and the basis for the formula, along with other information required in the 2006 legislation and the statute. An attached spreadsheet showed the allocations. The report made the point that the amounts appropriated would not have met the General Fund Pay Act need, although the Transportation Fund need would be fully funded. Application of savings from health insurance premiums in departments' FY 2007 budgets, however, permit full funding of the resulting need.

Committee members asked no questions about the information presented.

DAIRY PAYMENTS UPDATE AND DIRECTION:

6. Secretary of Agriculture Steve Kerr and Commissioner Reardon addressed the Committee on the subject of farm assistance programs, especially the effect of the $8.9 million in emergency relief approved by the Emergency Board in July. Mr. Kerr distributed a November 9 memorandum on the subject, including figures on the number of Vermont cow dairy farms on various dates during the past eight months, as well as data on the distribution to date of $6.1 million in payments to dairy farmers.

Mr. Reardon observed that $8.6 million of the emergency relief package was targeted for traditional dairy farmers suffering from the combination of the low farm price for milk, the high cost of motor fuels, and very difficult spring weather conditions. In addition, $100,000 was directed to each of three other efforts: the Buy Local program; assistance to farmers who wish to make the transition to organic; and to help farmers with business planning.

Committee members, especially Representative Perry, had questions and concerns about the fact that perhaps $2.5 million of the $8.6 million will not be expended by the end of the calendar year, as initially expected. He also wanted to ensure that once the $8.6 million is exhausted, the program is repeated pending a permanent solution to the problem. The Chair, however, suggested that consideration of additional future remedies for the problems in the industry might be premature at this point.

Responding to the Representative's concern over the attrition of dairy farmers, Secretary Kerr observed that no one in the industry has kept hard statistics on why these farmers leave. His agency, however, has begun to collect that data. He also described the positive reaction of the farmers to the state's emergency relief effort, and said that whatever Congress may or may not do to help will be very important to Vermont.

Mr. Kerr spent some time describing elements and goals of the Buy Local program. In the course of the discussion, Senator Sears asked Secretary Kerr for a memorandum about the program that provides for the use of food stamps at farmers' markets.

The Committee also heard from Sam Burr, Legislative Counselor assigned to the House and Senate Committees on Agriculture. He handed out copies of a letter addressed to Governor Douglas from the Chairs of those committees, recommending action to assist the state's agricultural industry in surviving the ongoing crisis. Among the requests was that the Governor use his influence in Washington to help secure passage of a federal disaster relief program for farmers. Mr. Burr also distributed a chart reflecting payment data on the state's emergency relief program.

He remarked that the most important thing which the Agriculture Committees chairs heard in testimony during the summer was the importance to the farmers of the disaster relief. Vermont's farm sector faces one hundred million ($100,000,000) of debt. The two chairs will be working with the Secretary of Agriculture to distribute all of the $8.6 million in emergency assistance to the farmers on the schedule originally contemplated by the program. There is also considerable concern over the poor quality and diminishing supply of feed.

Commissioner Reardon pledged that the Administration will seriously consider and analyze options and work with the Legislature to develop an approach to the problems discussed, including distribution of the as-yet undistributed funds. He was not prepared to offer any proposals without the benefit of discussion with other members of the Administration.

Representative Perry expressed serious concerns about inaction other than running out the current target price support and waiting until the Legislature is in session, particularly if Congress does not enact significant relief program before the end of this year.

At 12:10 p.m. the Committee recessed for lunch, reconvening at 1:20 p.m.

RAIL EQUIPMENT ACQUISITION:

7. Agency of Transportation Secretary Neale Lunderville provided highlights of the presentation on passenger rail in Vermont that he had just concluded at the noontime meeting of the Joint Transportation Oversight

Committee (JTOC). He distributed copies of the PowerPoint presentation he had presented to JTOC. Earlier in the fall the agency completed a proposal pertaining to providing passenger rail services which, as stipulated in Sec. 20 of Act 175 (transportation program) of 2006, must be approved by the Joint Fiscal Committee and JTOC unless the General Assembly is in session. *(A draft analysis of that proposal prepared by Neil Schickner of the Joint Fiscal Office was sent to Committee members prior to the meeting and is on file in the Fiscal Office. Hard copies of the PowerPoint presentation were distributed to Committee members by Secretary Lunderville at the meeting, and a copy of that also is on file.)*

Mr. Lunderville advised that JTOC recommended delaying a decision on the proposal until the General Assembly convenes, in order for the Legislature to have a broad discussion on passenger rail and how it fits into the mix of other modes of transportation and what the mix should be. The Chair added that JTOC intends that the Speaker of the House and the President Pro Tem of the Senate be asked to request that the Transportation Committees to place this matter at the top of their priorities at the start of the session. During brief discussion, which touched on transportation needs in the state, no one objected to the course of action outlined.

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP):

8. Joe Patrissi, Director of Economic Services, Department of Children and Families, provided updated information on the processing of fuel assistance applications. He said that the department has received approximately 28,800 applications, and that basically all of them will be processed in time for the first benefit run. Consumers will receive notices on November 25 of their first benefit. The average benefit this year will be $1,368, just $4 more than last year.

VERMONT WEB PORTAL – CHARGES FOR SERVICES:

9. Thomas Murray, the State's Chief Information Officer, sought Committee approval to establish a $3.00 transaction fee approved on November 8 by the Web Portal Board for Department of Motor Vehicle (DMV) information requested by various businesses seeking to acquire driver's license records.

Section 1 of Act 203 of the 2006 Legislature established the Portal Board in 22 VSA Sec. 953(c), with duties that include overseeing the development of a self-funded web portal and establishing charges for the services it provides. The new statutory language also requires Joint Fiscal Committee approval of any charges which the board approves or changes. *(Committee members received copies of three documents on this subject: an October 30 memorandum generated by Harry Bell, Director of Web Services under the Chief Information Officer; an ,executive summary of the Service Level Agreement (SLA) between the Vermont Information Consortium and DMV to provide for electronic transactions and access to public records; and a summary of the benefits of the* *self-funded portal for Vermont government. All submissions are on file in the Joint Fiscal Office.)*

In exchange for users' paying the $3.00 fee, the Vermont Information Consortium will develop an electronic system that interfaces with the DMV legacy system "to allow data aggregators to purchase the records in a means convenient for these customers."

Mr. Murray orally summarized the self-funded portal's benefits and importance to Vermont state government and to users. For example, services can be performed and forms filled out on line that currently can be accomplished only by paper. This system also will allow agencies to quickly monitor content, which will mean they can update web material on a timelier basis. No tax dollars will be used, and the vendor which will host the portal, Vermont Information Consortium (VIC), will have a team of six people in its Montpelier office to assist and consult with state agencies in understanding the uses of the portal and electronic government can work for them.

Along with others involved in the project, including Mr. Ball and Casey Faiman of VIC answered the members' questions about it.

Senator Sears was concerned about what he regarded as possible expansion of access to motor vehicle records. While acknowledging that driver's license records are currently available to insurance companies, he was averse to broadening access without Legislative approval. Later, he reiterated that his main concern was that in approving the proposal, the Committee is not ceding to the Department of Motor Vehicles the right to disseminate information that is not currently available. Mr. Murray remarked that his team does not have the authority to grant access to the records. The Chair pointed out that if that information constitutes public records, it is available to anyone, and that all this proposal would do is enable a fee to be charged. Vice Chair Bartlett added that the proposal simply enables charging a fee to an entity that already has access to the records.

Representatives Obuchowski and Perry also voiced concerns about the proposal. Among the former's questions was whether the Department of Motor Vehicles endorses the request, in response to which Mr. Murray advised that DMV Commissioner Rutledge is very supportive of the concept. He observed that insurance companies are frustrated by the amount of time currently required to obtain driving records. Representative Obuchowski also thought that imposing this fee may have the potential for conflict with statute, which gives the full Legislature authority to approve charges and fees.

The Representative also inquired as to the expected revenue from the $3.00 fee, to which Mr. Murray replied that $750,000 is the hoped-for target. He pointed out that the revenues generated will help to build the State's web portal infrastructure. Representative Obuchowski was skeptical about approving a proposal without clarity as to what the State will receive in return for the fee. Representative Perry had similar concerns.

The discussion ended with adoption of a motion from Senator Bartlett, seconded by Senator Severance, to approve the proposed internet transaction service charge of $3.00 per record for on-line requests for DMV driver's license records as approved on November 8 by the Web Portal Board. The motion was adopted on a voice vote, with Representatives Obuchowski and Perry voting "no."

Before the vote was taken, the Chair reiterated that this proposal will simply enable anyone already entitled under the law to access to drivers' license records to obtain them for a fee via a web portal for a fee. She did not view anything in the proposal as allowing the Department of Motor Vehicles to furnish information to anyone that already is not permitted. Senator Sears asked that the minutes reflect that the intent of the action is simply to approve the ability to charge a transaction fee and that it does not expand access to records which are not available currently.

Representative Perry asked that a copy of the contract between the vendor and the State be provided to the Committee through the Joint Fiscal Office.

The Chair encouraged Mr. Murray and others involved with the proposal either to prepare a written document or to contact Representatives Perry and Obuchowski following the meeting in order to further clarify the web portal concept.

2006 HOMESTEAD DECLARATIONS AND PREBATE ELIGIBILITY:

10. Mark Perrault from the Joint Fiscal Office discussed an issue that has arisen relating to homestead declarations and prebate eligibility for the current year. He referred to an October 31 memorandum on this subject which was included in the agenda packets mailed prior to the meeting and distributed a breakdown in nine income ranges of taxpayers who filed prebate applications by the statutory deadline but were late in filing their homestead declarations.

Summarizing the written material, Mr. Perrault told the committee that last year and this year, April 15 was the deadline for the homestead declarations. The date for late filing with penalties, however, was December 1 in 2005, but 2005 legislation moved that date back to July 15. Because of that 2005 change in the law, taxpayers who missed the July 15 prebate application date are ineligible for a prebate.

As the written submissions show, there are three groups of taxpayers who failed to qualify for their 2006 prebate:

- Thus far, 345 filers timely-filed their prebate applications and homestead declarations with the Tax Department and would receive a prebate were it not for the fact that their homestead declarations were filed after the July 15 deadline. About two-thirds of those taxpayers have incomes under $47,000. The average prebate that they will not receive is about $1,150.

- In addition, about 500 taxpayers have filed a prebate application on time but have yet to file a homestead declaration.

- Another group of taxpayers, numbering approximately 350, filed a homestead declaration late and have not filed a prebate application, possibly because they may have been told not to because they missed the deadline.

General discussion and questions followed Mr. Perrault's presentation. Among the questions was one from the Chair as to what happens to taxpayers who do not file a homestead declaration. He did not know, and the Chair asked him to find out, if possible.

On the question of property tax rates for next year, Mr. Perrault recalled that at the September meeting he reported that a three cent decrease was likely. Now, however, it appears that the tax rate reduction could be as much as five or six cents. The Commissioner of Taxes will make a formal recommendation to the Legislature by December 1.

PETROLEUM CLEANUP FUND – HEATING FUEL ACCOUNT:

11. Jeffrey Wennberg, Commissioner of the Department of Environmental Conservation, accompanied by Charles Schwer, sought Committee support for a proposal relating to the heating fuel account of the Petroleum Cleanup Fund (PCF) that he hoped will be included in the upcoming budget adjustment recommendations. Memoranda on the subject , including one from the Commissioner of Finance and Management, were sent to the Committee members prior to the meeting.

Essentially, the situation outlined is that due to an annual increase in the number and magnitude of heating oil cleanups, expenditures in the heating fuel account of the PCF have been exceeding receipts. The funds in that account reimburse businesses and homeowners for uninsured costs of investigation and remediation of heating fuel oil releases from fuel storage tanks.

The Administration's proposal is to continue the cleanups and to seek legislative approval to transfer $750,000 from the motor fuel account to the heating fuel account, a transfer which the Petroleum Cleanup Fund Advisory Committee supports. That group also has asked the Agency of Natural

Resources to develop a plan for legislative consideration to address this recurring problem on a long-range basis.

After brief discussion, Representative Perry moved that the Joint Fiscal committee express its support for continuation of the heating oil cleanup efforts and for the Department of Environmental Conservation's proposal to seek from the General Assembly authority to transfer $750,000 from the motor fuel account to the heating fuel account in the current fiscal year. Senator Bartlett seconded the motion, which was adopted.

MENTAL HEALTH FUTURES PLAN:

12. The Chair recalled that in the original Mental Health Futures Plan approved by the Joint Fiscal Committee at its April 25, 20065 meeting, a specific number of new inpatient beds was envisioned. The need for a higher number of beds has become clear since then, however, and she remarked that rather than set a precise number, it seems to make more sense for the exact number to be determined through the ongoing legislative and regulatory certificate of need processes. The Mental Health Oversight Committee on September 20 approved an amendment to the plan to that effect, and Joint Fiscal Committee concurrence is required as well.

There were questions about other aspects of implementation of the futures plan, including the status of the certificate of need application.

Senator Snelling moved that the Committee approve amending the Mental Health Futures Plan as it relates to the numbers for new inpatient beds, instead recognizing that the precise numbers will be determined through the legislative and regulatory certificate of need processes. Representative Severance seconded the motion, which later was adopted on a voice vote. Senator Sears and Representative Obuchowski voted against the motion.

Representative Obuchowski expressed the opinion that the process of making the transition from the current Vermont State Hospital to delivering mental health programs and services in alternative ways lacks accountability. He viewed the proposal now before the committee as empowering others with too much authority and giving insufficient accountability to the Legislature. For that reason, he said he will vote against the motion. Senator Sears added that he thinks the state is going in the wrong direction on the issue.

GRANT REVIEW THRESHOLD:

13. As agreed at the last meeting, Chief Fiscal Officer Stephen Klein presented new proposals relating to changing the dollar threshold at which grants, gifts, or other things of value need to be reviewed by the Joint Fiscal Committee.

The course of action which the Joint Fiscal Office would prefer is to raise to $5,000 (from the current $1,000) on a two-year test basis (Fiscal Years 2008 and 2009) the statutorily-set threshold below which grants and other items of value may be accepted simply with notice to the Secretary of Administration and the Fiscal Office; with the increase to become permanent in two years only after quarterly notification to the committee of all items at or below the proposed threshold. Proposed language for inclusion in the Fiscal Year 2007 budget adjustment proposal was included with Mr. Klein's written submission on the subject.

On a motion from Senator Sears, the Committee gave its approval to the option favored by the Fiscal Office as outlined above.

LEGISLATURE BUDGET FOR FISCAL YEAR 2007 AND 2008:

14. Chief Legislative Counsel William Russell briefed the Committee on the status of the budget for the Legislature in the current fiscal year as well as next year. For reasons described in a summary report on the subject to legislative leadership and the chairs of the Appropriations Committees, which he distributed at the meeting, Mr. Russell said that even meeting the target adjournment date of April 28 for which funds were budgeted in the current year, current funding will result in a shortfall of approximately $482,000.

If the 2007 session were to last 17 weeks, with a May 5 adjournment date, $775,000 would be needed. Each additional week would require $300,000.

Representative Perry and Senator Sears favored including funding for 18 weeks in the budget adjustment request. The Chair acknowledged that the first year of the biennial session might require 18 weeks, but she favored requesting a budget adjustment of $482,000, reflecting the 16 weeks on which the legislative appropriation for the 2007 session was based. Then, late in the session when the actual length becomes clear, the Legislature can appropriate the required additional funding.

The Chair also asked Mr. Russell to look into up-to-date federal mileage reimbursement rates before submitting the Legislature's budget adjustment request to the Department of Finance and Management.

BASIC NEEDS BUDGETS AND LIVABLE WAGE METHODOLOGY:

15. Fiscal Analysts Sara Teachout and Steve Kappel summarized proposed changes in the methodology used to determine basic needs budget calculations. *(A memorandum on the subject was included in the agenda packets mailed to the members in advance.)* Committee approval of such changes is required by Sec. 1(b) of Act No. 59 of 2005, which also called for the Joint Fiscal Office to issue a biennial report on basic needs budgets and livable wages, beginning in January 2007.

After hearing Ms. Teachout's and Mr. Kappel's presentations, Senator Bartlett moved that the Committee approve the proposed changes in the modifications to the methodology, summarized as follows:

a. Health care costs for families without access to employer-sponsored health insurance shall be calculated based on the product available in the individual market that provides the most coverage for the majority of families. Out-of-pocket costs shall be estimated based on the 50th percentile of spending in the under-65 population;

b. Health care costs for families with access to employer-sponsored insurance shall be based on typical employer plans as identified by the Kaiser Family Foundation annual employer survey and Vermont-specific information from the federal Medical Expenditure Pan survey, when available;

c. A single food plan, the "moderate-cost plan," shall be used;

d. Tax costs shall be based on the most recent year available; and

e. Costs for child care shall be based on 52 weeks.

The motion was seconded by Senator Snelling and adopted.

JOINT FISCAL OFFICE:

16. a. Request regarding listing of joint fiscal office report on agenda: Representative Obuchowski asked that in the future, the Fiscal Officer's report be the first item on the agenda.

b. Joint Fiscal Office budget for Fiscal Year 2008: Mr. Klein distributed a list of projected budget requirements for next fiscal year, which also reflected actual 2006 figures and estimated expenditures for the current year.

Expenditures would total $1,231,627 under a level funded budget at a staffing level of twelve permanent positions. If the temporary health care position created last year and filled by Don Dickey were to be extended through FY 2008, the total cost would be $1,323,334. A decision on continuing the position, with associated funding, will be left up to the General Assembly

The Committee adopted a motion to approve the proposed level-funded budget.

MEDICAID DEFICIT UPDATE FOR FISCAL YEAR 2008:

17. Associate Fiscal Officer Stephanie Barrett called attention to a revised issue brief on the projected Fiscal Year 2008 Medicaid deficit, reflecting the latest federal matching percentage. *(The revised brief was mailed prior to the meeting.)*

FUTURE MEETING DATES:

18. The Chair reminded the members that the Committee will meet jointly with the Health Access Oversight Committee and the Health Care Reform Commission on the following dates for a briefing and action on Employer Sponsored Insurance (ESI) assistance: November 27 at 2:00 p.m. and December 12 at 9:00 a.m.

The meeting was adjourned at 3:45 p.m.

Respectfully submitted:

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Virginia F. Catone
Joint Fiscal Office