CHAPTER 3

Comptroller General

**SECTION 11‑3‑10.** Bond.

The Comptroller General shall, before he enters upon the duties of his office, give bond for the faithful discharge of the duties thereof, with one or more sureties approved by the Governor, in the sum of thirty thousand dollars.

HISTORY: 1962 Code Section 1‑811; 1952 Code Section 1‑811; 1942 Code Section 3135; 1932 Code Section 3135; Civ. C. ‘22 Section 831; Civ. C. ‘12 Section 746; Civ. C. ‘02 Section 672; G. S. 529; R. S. 588; 1801 (5) 410, 411; 1868 (14) 135; 1877 (16) 247; 1893 (21) 416; 1900 (23) 418; 1919 (31) 4; 1921 (32) 204; 1924 (33) 1182.

Library References

States 48.

Westlaw Topic No. 360.

C.J.S. States Sections 88, 147 to 150, 152.

RESEARCH REFERENCES

Encyclopedias

S.C. Jur. Constitutional Law Section 27, Other Executive Department Offices‑Constitutional Origin.

S.C. Jur. Public Officers and Public Employees Section 24, Bond.

**SECTION 11‑3‑20.** Salary; fees and perquisites.

The Comptroller General shall receive such annual salary as may be provided by the General Assembly. The fees and perquisites of the office shall be paid into the State Treasury.

HISTORY: 1962 Code Section 1‑812; 1952 Code Section 1‑812; 1942 Code Section 3135; 1932 Code Section 3135; Civ. C. ‘22 Section 831; Civ. C. ‘12 Section 746; Civ. C. ‘02 Section 672; G. S. 529; R. S. 588; 1801 (5) 410, 411; 1868 (14) 135; 1877 (16) 247; 1893 (21) 416; 1900 (23) 418; 1919 (31) 4; 1921 (32) 204; 1924 (33) 1182; 1948 (45) 1716; 1954 (48) 1566; 1957 (50) 404; 1969 (56) 444; 1973 (58) 623.

CROSS REFERENCES

Constitutional provisions regarding public officers, see SC Const, Art. 6.

Specific amounts of compensation, see Section 1‑1‑1210.

Library References

States 60(1).

Westlaw Topic No. 360.

C.J.S. States Sections 89, 196 to 198, 201, 203 to 205.

NOTES OF DECISIONS

In general 1

1. In general

Permanent statute which fixed salaries of constitutional officers was not repealed but was merely suspended during fiscal year 1970‑1971 by 1970 General Appropriations Act which was applicable to the fiscal year beginning July 1, 1970 and ending June 30, 1971 and which reduced salaries of constitutional officers and, therefore, constitutional officers could receive salaries fixed by permanent statute as of July 1, 1971 without violating constitutional provision that compensation of constitutional officers shall be neither increased nor diminished during period for which they shall have been elected. Code 1962, Section 10‑2001 et seq.; Act June 24, 1969, 56 St. at Large, p. 444; Act April 1, 1970, 56 St. at Large, p. 2085; Const. art. 4, Sections 13, 24; art. 10, Section 10. State ex rel. McLeod v. Mills (S.C. 1971) 256 S.C. 21, 180 S.E.2d 638.

**SECTION 11‑3‑40.** Assistance.

The Comptroller General shall employ such assistance as the General Assembly may provide.

HISTORY: 1962 Code Section 1‑814; 1952 Code Section 1‑814; 1942 Code Section 3135; 1950 (46) 2441.

CROSS REFERENCES

Oath and bond of clerks, etc., in the office of the Comptroller General, see Section 8‑11‑20.

**SECTION 11‑3‑50.** Record of General Assembly appropriations and contingent accounts.

The Comptroller General shall keep a book in which all appropriations by the General Assembly shall be entered, with all payments made under them; he shall also keep another book, properly indexed, in which he shall enter all contingent accounts allowed by the General Assembly and the time at which payment on such accounts shall be made.

HISTORY: 1962 Code Section 1‑815; 1952 Code Section 1‑815; 1942 Code Section 3136; 1932 Code Section 3136; Civ. C. ‘22 Section 832; Civ. C. ‘12 Section 747; Civ. C. ‘02 Section 673; G. S. 530; R. S. 589; 1834 (6) 511; 1889 (20) 367.

Library References

States 121.

Westlaw Topic No. 360.

C.J.S. States Sections 322 to 323, 372.

RESEARCH REFERENCES

Encyclopedias

S.C. Jur. Constitutional Law Section 27, Other Executive Department Offices‑Constitutional Origin.

**SECTION 11‑3‑80.** Report of names of pensioners.

The Comptroller General shall make to the General Assembly an annual report of the names of the pensioners of the State.

HISTORY: 1962 Code Section 1‑818; 1952 Code Section 1‑818; 1942 Code Section 3149; 1932 Code Section 3149; Civ. C. ‘22 Section 845; Civ. C. ‘12 Section 757; Civ. C. ‘02 Section 683; G. S. 539; R. S. 599; 1835 (6) 527.

Library References

States 64.1(1).

Westlaw Topic No. 360.

C.J.S. States Sections 89, 196 to 198, 203, 211, 213, 216.

RESEARCH REFERENCES

Encyclopedias

S.C. Jur. Constitutional Law Section 27, Other Executive Department Offices‑Constitutional Origin.

**SECTION 11‑3‑90.** Report as to unappropriated Treasury funds.

The Comptroller General shall report, annually, to the General Assembly his transactions in regard to unappropriated funds in the State Treasury.

HISTORY: 1962 Code Section 1‑819; 1952 Code Section 1‑819; 1942 Code Section 3150; 1932 Code Section 3150; Civ. C. ‘22 Section 846; Civ. C. ‘12 Section 758; Civ. C. ‘02 Section 684; G. S. 540; R. S. 600; 1803 (5) 458.

Library References

States 121.

Westlaw Topic No. 360.

C.J.S. States Sections 322 to 323, 372.

Attorney General’s Opinions

The Comptroller General does not possess the requisite authority to reduce or adjust the year‑end surplus by making these funds a part of the Generally Accepted Accounting Principles general fund balance in order to correct what was believed were the accounting errors made in previous fiscal years. SC Op.Atty.Gen. (Dec. 2, 2005) 2005 WL 3352845.

**SECTION 11‑3‑100.** Books of Treasurer; report to General Assembly.

The Comptroller General shall keep a set of books exhibiting the separate transactions of the State Treasury. Such set of books shall be a transcript of the books of the Treasury, constituting a complete check upon that office. And the Comptroller shall, in addition to the exhibits of cash transactions of the Treasury, annually report to the General Assembly a balance sheet of the books aforesaid, setting forth as well by whom debts are due to the State as the amounts of those debts.

HISTORY: 1962 Code Section 1‑820; 1952 Code Section 1‑820; 1942 Code Section 3144; 1932 Code Section 3144; Civ. C. ‘22 Section 840; Civ. C. ‘12 Section 752; Civ. C. ‘02 Section 678; G. S. 535; R. S. 594; 1834 (6) 511.

Library References

States 121.

Westlaw Topic No. 360.

C.J.S. States Sections 322 to 323, 372.

RESEARCH REFERENCES

Encyclopedias

S.C. Jur. Constitutional Law Section 27, Other Executive Department Offices‑Constitutional Origin.

**SECTION 11‑3‑110.** Transfer of money and papers by Treasurer to successor.

The Comptroller General shall personally superintend, except in the event of his being sick and thereby rendered unable to attend, the transfer of money and papers from the office of the State Treasurer to his successor and report to the General Assembly thereon at their next session.

HISTORY: 1962 Code Section 1‑821; 1952 Code Section 1‑821; 1942 Code Section 3138; 1932 Code Section 3138; Civ. C. ‘22 Section 834; Civ. C. ‘12 Section 749; Civ. C. ‘02 Section 675; G. S. 532; R. S. 591; 1801 (5) 409.

Library References

States 121.

Westlaw Topic No. 360.

C.J.S. States Sections 322 to 323, 372.

**SECTION 11‑3‑120.** Comptroller General to inspect vouchers of State Treasurer.

The Comptroller General shall between the first and tenth day of each month examine the vouchers in the office of the State Treasurer for all payments made by the Treasurer during the preceding month.

HISTORY: 1962 Code Section 1‑822; 1952 Code Section 1‑822; 1942 Code Section 3136; 1932 Code Section 3136; Civ. C. ‘22 Section 832; Civ. C. ‘12 Section 747; Civ. C. ‘02 Section 673; G. S. 530; R. S. 589; 1834 (6) 511; 1889 (20) 367.

Library References

States 121.

Westlaw Topic No. 360.

C.J.S. States Sections 322 to 323, 372.

**SECTION 11‑3‑121.** Advance payment of airfares and registration fees for official travel.

The Comptroller General is authorized to honor vouchers in the current fiscal year for advance payment of airfares and registration fees for official travel to meetings and conferences in July and August of the next fiscal year if the advance payment results in a savings and funds are available in the requesting agency’s current budget.

HISTORY: 1985 Act No. 201, Part II, Section 77.

**SECTION 11‑3‑130.** Payments by Treasurer to be on warrants drawn by Comptroller General, exceptions.

All payments by the State Treasurer, except for interest on the public debt and the pay of officers, members and attaches of the General Assembly, shall be made on warrants drawn by the Comptroller General, and the vouchers for the same must be filed in his office.

HISTORY: 1962 Code Section 1‑823; 1952 Code Section 1‑823; 1942 Code Section 3140; 1932 Code Section 3140; Civ. C. ‘22 Section 836; Civ. C. ‘12 Section 751; Civ. C. ‘02 Section 677; G. S. 534; R. S. 593; 1876 (16) 91; 1916 (29) 927.

Library References

States 137.

Westlaw Topic No. 360.

C.J.S. States Sections 418 to 420.

Attorney General’s Opinions

Personnel Division may disclose salary of State employees to the Comptroller General, the State Auditor; the Budget and Control Board; the Legislators; the State Reorganization Commission and the Legislative Audit Council. 1978 S.C. Op.Atty.Gen. 223, 1978 S.C. Op.Atty.Gen. No. 78‑199, (Nov. 27, 1978) 1978 WL 22667.

NOTES OF DECISIONS

In general 1

1. In general

Surplus funds in State Treasurer’s hands held applicable to payment of circuit judge’s claim for unpaid salary. Grimball v. Beattie (S.C. 1934) 174 S.C. 422, 177 S.E. 668. Judges 22(3)

**SECTION 11‑3‑140.** Procedure for paying state obligations after installation of electronic data processing system.

Notwithstanding any other provisions of law to the contrary, the Comptroller General, after the installation of an electronic data processing system to serve the offices of Comptroller General and State Treasurer, shall present warrants for the payment of each State obligation directly to the State Treasurer, who shall then make payment of the obligation by check. The check form used by the State Treasurer for the payment of such obligation shall be so designated to indicate that payment is made upon authorization of a warrant of the Comptroller General.

HISTORY: 1962 Code Section 1‑823.1; 1971 (57) 709.

Library References

States 137.

Westlaw Topic No. 360.

C.J.S. States Sections 418 to 420.

**SECTION 11‑3‑150.** Writing off warrants; reissue.

All warrants issued by the Comptroller General for the payment of claims, if not presented for payment within two years from the date thereof, shall be written off of the books of the Comptroller General. But any warrant may be reissued upon satisfactory proof of nonpayment and loss.

HISTORY: 1962 Code Section 1‑824; 1952 Code Section 1‑824; 1942 Code Section 3140; 1932 Code Section 3140; Civ. C. ‘22 Section 836; Civ. C. ‘12 Section 751; Civ. C. ‘02 Section 677; G. S. 534; R. S. 593; 1876 (16) 91; 1916 (29) 927.

Library References

States 141.

Westlaw Topic No. 360.

C.J.S. States Sections 418 to 419, 423.

**SECTION 11‑3‑160.** Lost warrants; duplicates.

In case any warrant issued by the Comptroller General shall be lost and fails to reach the person to whom it has been mailed, the Comptroller General shall, upon satisfactory proof to him of the fact of such loss and upon receiving a bond in an amount double the sum for which the warrant was drawn, issue to such person a duplicate warrant for the sum for which the original warrant was drawn. The duplicate warrant shall state upon its face that it is a duplicate and payable only in case the original warrant is unpaid. Such duplicate warrant, duly endorsed, shall be sufficient for payment by the State Treasurer.

HISTORY: 1962 Code Section 1‑825; 1952 Code Section 1‑825; 1942 Code Section 3142; 1932 Code Section 3142; Civ. C. ‘22 Section 838; 1921 (32) 114.

Library References

States 138.

Westlaw Topic No. 360.

C.J.S. States Sections 418 to 419, 425 to 430.

**SECTION 11‑3‑170.** Payments from State Treasury.

After the approval of the annual appropriation act by the Governor, monies may be obtained from the State Treasury only by drawing vouchers upon the Comptroller General. All vouchers, except for appropriated salaries, shall be accompanied by a classified and itemized statement of expenditures showing in each case the name of the payee and a list of articles purchased or services rendered, together with a certified statement that such articles or services were purchased or rendered exclusively for the purpose or activity for which the appropriation was made. These statements of expenditures shall be prepared on printed forms prescribed by the Comptroller General and they shall be prepared in duplicate, the copy to be retained for the purpose of assisting in the annual audit and as a permanent office record.

HISTORY: 1962 Code Section 1‑826; 1952 Code Section 1‑826; 1942 Code Section 3141; 1932 Code Section 3141; Civ. C. ‘22 Section 837; 1921 (32) 114.

Library References

States 134.

Westlaw Topic No. 360.

C.J.S. States Sections 381 to 382.

Attorney General’s Opinions

Destruction of copies of vouchers. If the State Budget and Control Board should rule that the agency copies of vouchers retained as office copies under this section [Code 1962 Section 1‑826] are of no value to the State, their destruction may be provided for. The Director of the Department of Archives and History may receive a recommendation for their destruction, and his recommendation, acted on by the Commission of Archives and History, is referred to the Archives Council, where decision is final. 1969 S.C. Op.Atty.Gen. 256, 1969 S.C. Op.Atty.Gen. No. 2769, (Nov. 24, 1969) 1969 WL 10764.

NOTES OF DECISIONS

In general 1

1. In general

Constitutional provisions, creating office of circuit judge, prescribing his term and manner of fixing his compensation and prohibiting diminution thereof during his continuance in office, and provisions of permanent, unrepealed, and unmodified statutes, fixing amount of his compensation and designating time, manner and rate of payment thereof, held to constitute appropriation required by constitution. Code 1932, Sections 41, 50, 3140, 3141, 3189, 3190 (See Code 1942, Sections 41, 50, 3140, 3141, 3189, 3190), Section 3212 (repealed 1941); Const. art. 5, Sections 9, 13, and art. 10, Section 9. Grimball v. Beattie (S.C. 1934) 174 S.C. 422, 177 S.E. 668. Judges 22(3)

**SECTION 11‑3‑175.** Consolidation of accounts in connection with lump sum agencies.

The Office of the Comptroller General shall implement appropriate accounting procedures to consolidate accounts, in connection with lump sum agencies, as necessary for proper accounting and for facilitation of financial reporting in accordance with generally accepted accounting principles.

HISTORY: 2002 Act No. 356, Section 1, Part VIII.A.

Library References

States 121.

Westlaw Topic No. 360.

C.J.S. States Sections 322 to 323, 372.

**SECTION 11‑3‑185.** Warrant requisitions for expenditure of money appropriated by General Assembly; requisition of funds in favor of state institution treasurer.

The expenditure of money appropriated by the General Assembly is by warrant requisitions directed to the Comptroller General. Upon receipt of the requisition, accompanied by invoices or other satisfactory evidence of the propriety of the payment, and itemized according to standard budget classifications, the Comptroller General shall issue a warrant on the State Treasurer to the payee designated in the requisition. Requisitions for warrants may not be processed for amounts less than one dollar. Upon approval and designation by the Department of Administration, state institutions may requisition funds in favor of their own treasurer, itemized only to the extent of the purpose of the appropriation as expressed in the act or joint resolution appropriating the funds, and may deposit these funds in the name of the institution in the bank or banking institutions designated by the State Treasurer, and disburse these funds by check in order to meet the purposes of the appropriation. Strict account must be kept of all these expenditures according to standard budget classifications. Money may be drawn only when actually owing and due. The Comptroller General shall establish rules and regulations for the uniform reimbursement, remittance, and transfers of funds to the general fund of the State as required by law.

HISTORY: 2002 Act No. 356, Section 1, Part XI.C.

Code Commissioner’s Note

At the direction of the Code Commissioner, references in this section to the offices of the former State Budget and Control Board, Office of the Governor, or other agencies, were changed to reflect the transfer of them to the Department of Administration or other entities, pursuant to the directive of the South Carolina Restructuring Act, 2014 Act No. 121, Section 5(D)(1), effective July 1, 2015.

Library References

States 123.

Westlaw Topic No. 360.

C.J.S. States Sections 377 to 380.

**SECTION 11‑3‑210.** Accounts of all persons distributing public money.

The Comptroller General shall enter in books, kept for that purpose, such statements of the accounts of persons having the distribution of public money, directed by law to be rendered to him, as will enable him, at any time, to show how such accounts stand between the parties, respectively.

HISTORY: 1962 Code Section 1‑829; 1952 Code Section 1‑829; 1942 Code Section 3153; 1932 Code Section 3153; Civ. C. ‘22 Section 849; Civ. C. ‘12 Section 761; Civ. C. ‘02 Section 687; G. S. 545; R. S. 604; 1834 (6) 512.

Library References

States 121.

Westlaw Topic No. 360.

C.J.S. States Sections 322 to 323, 372.

**SECTION 11‑3‑230.** Special comptroller general accounts for Professional and Occupational Licensing Agencies.

Professional and Occupational Licensing Agencies (POLA’S) as specified in Section 11‑5‑210 may establish special comptroller general accounts for crediting testing fees received in excess of amounts appropriated to these agencies for test expenses. Funds credited to these accounts may be used only to pay test expenses. Any account balance at the close of the fiscal year must be remitted to the general fund of the State. These accounts must be designated “earmarked other fund accounts” and funds credited to these accounts must be expended according to the JARC process. These accounts may not be used to defer revenue.

HISTORY: 1992 Act No. 501, Part II, Section 29A.

**SECTION 11‑3‑240.** Expenses of printing tax forms and supplies; manner of payment.

Of the amount appropriated in the annual general appropriations act for and to counties for the expense of printing tax forms and supplies, four cents per capita, based on the official United States Census for 1990, must be remitted by the Comptroller General to the several counties of the State and must be applied by the counties only for the expense of printing tax forms and supplies for county auditors, treasurers, and tax collectors. Payment must be made to each county treasurer in one annual payment which must be made as soon after the beginning of the fiscal year as practical.

HISTORY: 1995 Act No. 145, Part II, Section 35.