

# **Other Funds Oversight Committee**

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Agencies may collect, retain,  
and spend Other Fund Revenue  
**ONLY** by the authorization of  
the General Assembly.

## **FY 2010-11 Appropriations Act**

### **89.1** (GP: Revenues, Deposits Credited to General Fund)

For the current fiscal year, except as hereinafter specifically provided, all general state revenues derived from taxation, licenses, fees, or from any other source whatsoever, and all institutional and departmental revenues or collections, including income from taxes, licenses, fees, the sale of commodities and services, and income derived from any other departmental or institutional source of activity, must be remitted to the State Treasurer at least once each week, when practical, and must be credited, unless otherwise directed by law, to the General Fund of the State...

## **South Carolina Code of Laws**

### **SECTION 11-9-125**

Order of expenditure of funds by state agencies; remittance of certain funds to state general fund.

Federal and other funds must be expended before funds appropriated from the general fund of the State, to the extent possible, and any excess balances in accounts resulting from matching fund programs must be remitted to the general fund of the State. Federal or other funds generated by the expenditure of state funds, including refunds from prior year general fund expenditures, must be remitted to the general fund of the State if there is no federal or state requirement governing the specific use of the funds...

## **South Carolina Code of Laws**

### **SECTION 11-11-160** (Formerly Proviso 72.2)

The General Assembly shall appropriate all state funds and authorize or appropriate, or both, the use of all federal and other funds for the operations of state agencies and institutions for the current fiscal year...

## **South Carolina Code of Laws**

### **SECTION 2-65-20**

The General Assembly shall appropriate all anticipated federal and other funds for the operations of state agencies in the appropriations act and must include any conditions on the expenditure of these funds as part of the appropriations act, consistent with federal laws and regulations. Increases in project amounts as appropriated in the act must be authorized in accordance with procedures set forth in Section 2-65-40, consistent with policies as provided in the appropriations act and other applicable laws and regulations.

## **7 out of 102 Agencies Operate Solely on *General* Funds:**

- A01 – Senate
- A05 – House of Representatives
- A17 – Legislative Printing, Information, & Technology Systems
- A20 – Legislative Audit Council
- D05 – Governor's Office – Executive Control of State
- X22 – Aid to Subdivisions – State Treasurer
- X44 – Aid to Subdivisions – Department of Revenue

## **12 out of 102 Agencies Operate Solely on *Other* Funds:**

- A85 – Education Oversight Committee
- E19 – Retirement System Investment Commission
- P36 – Patriots Point Development Authority
- P40 – SC Conservation Bank
- R04 – Public Service Commission
- R06 – Office of Regulatory Staff
- R12 – State Accident Fund
- R14 – Patients’ Compensation Fund
- R16 – Second Injury Fund
- R23 – Board of Financial Institutions
- R40 – Department of Motor Vehicles
- U15 – Infrastructure Bank Board

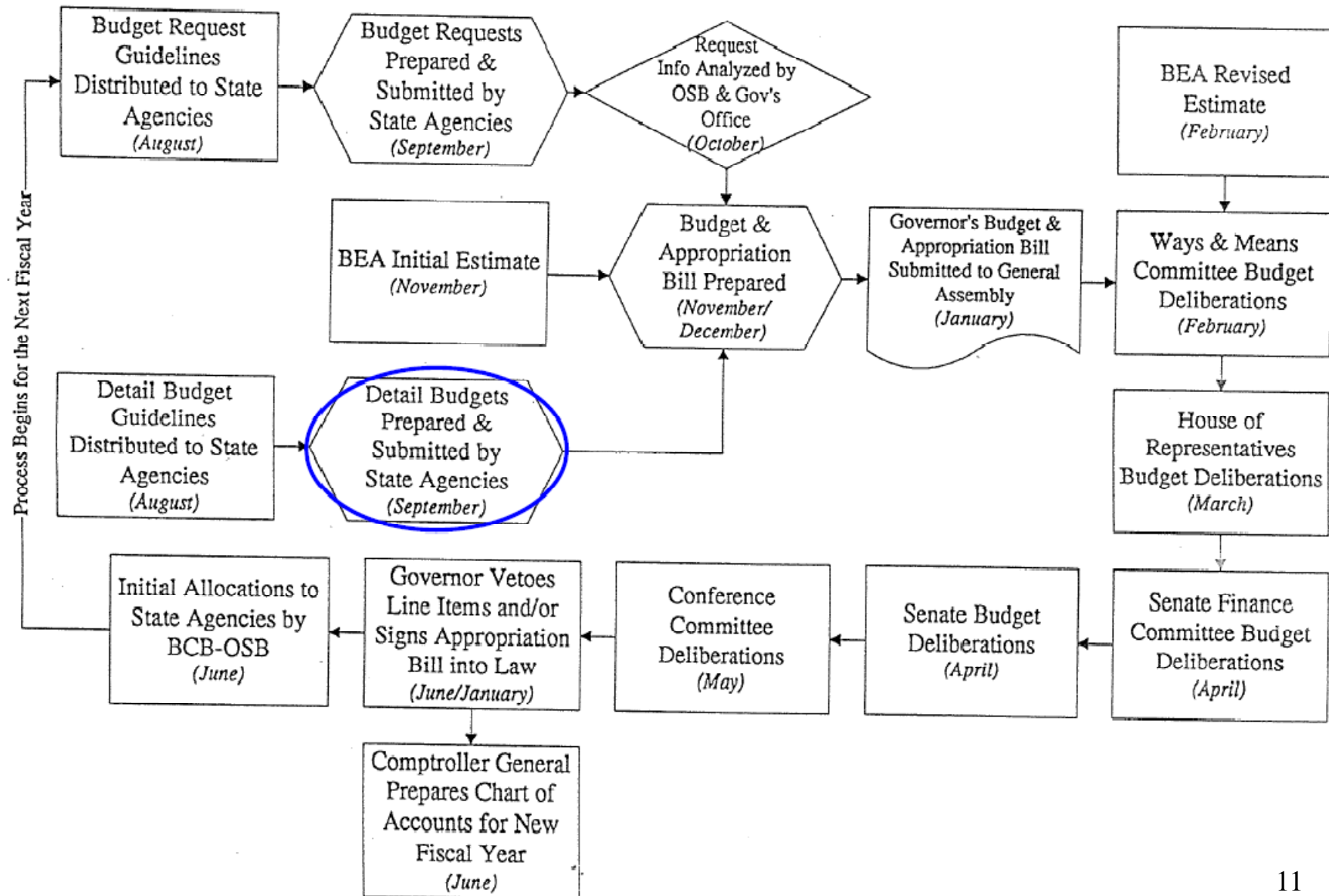


# Sources of Other Fund Revenue

1. Earned revenue from other state agencies, school districts, or local governments (i.e. B&C Board fleet management)
2. Earned revenue from private sector individuals or businesses, or clients/customers (i.e. DNR – boat registration fee)
3. Other (i.e. sale of assets)

An agency must have both revenue receipts (cash) and authorization to spend Other Funds.

## SOUTH CAROLINA'S STATE BUDGET PROCESS



# **Detail Budget**

Preparation of the Detail Budget is the mechanism used to budget and allocate Other Funds.

Appropriation Act – One Year, 2  
Columns of Budget/Financial  
Information

Detail Budget – Three Years & 8  
Columns of Budget/Financial  
Information

# **Detail Budget Example**

# **Other Sources of Information**

- Disclosure of Changes in Federal and Other Funds Authorization
- Agency Activity Inventory
- Other Funds Survey
- CG Year-End Cash Balance Report