

RESTRUCTURING & SEVEN-YEAR PLAN

Comptroller General's Office

Date of Submission: *March 31, 2015*

Please provide the following for this year's Restructuring and Seven-Year Plan Report.

	Name	Date of Hire	Email
Agency Director	Richard A. Eckstrom	2003 - Present	REckstrom@cg.sc.gov
Previous Agency Director	James A. Lander	1999 - 2003	

	Name	Phone	Email
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Is the agency vested with revenue bonding authority? (re: Section 2-2-60(E))	No
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I have reviewed and approved the enclosed 2015 Restructuring and Seven-Year Plan Report, which is complete and accurate to the extent of my knowledge.

Current Agency Director
(Sign/Date):

Signature Redacted

(Type/Print Name):

Richard A. Eckstrom, CPA

If applicable, Board/Commission Chair
(Sign/Date):

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(Type/Print Name):

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EXECUTIVE SUMMARY

I. Executive Summary

A. Historical Perspective

1. Please see the Historical Perspective Chart (B1 – B2).

B. Purpose, Mission and Vision

1. Please see the Purpose, Mission and Vision Chart (C).

C. Key Performance Measure Results

1. Statewide Payroll provides centralized payroll for state employees.
 - A. On the 1st day and 16th day of every month, we process paychecks for approximately 45,000 state employees.
 - B. Our office collects the authorized federal and state income-related tax withholdings and the various payroll deductions (for retirement, insurance and other financial products, court mandated payments, parking garage fees, etc.) and remits those collections to the various recipients each pay period.
 - C. By January 31 each year, our office must issue W-2s to all 45,000 state employees included in the central payroll system. Because some employees misplace their W-2s before filing their taxes, our office must accommodate several hundred requests received from agencies annually to issue duplicate W-2s.
2. Statewide Accounts Payable reviews and processes requests for reimbursement from state agencies to ensure compliance with State law.
 - A. Our office processes payments of vendor invoices as we receive documentation from agencies supporting their requested payments, and we follow-up with agencies to resolve any questions after reviewing their submitted documents. We provide this service to every state agency or entity except for those that operate independently of central state government, such as higher education institutions and stand-alone “business like” entities like Santee Cooper and the State Ports Authority for example.

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- B. By January 31 each year, for vendors paid during the preceding calendar year that meet the IRS definition for “independent contractor” (approximately 9,000 in 2013), our office must issue a Form 1099 which the vendor must use in filing its tax return, and we file a summary report with the IRS of that 1099 data. Our office also maintains central vendor files for state government to assure that vendor information the state reports to the IRS is accurate. There is no margin of error in meeting the IRS reporting deadline or for the accuracy of the data reported.
3. Statewide Financial Reporting provides centralized reporting of the State’s financial activities and produces the State’s Comprehensive Annual Financial Report (CAFR).
- A. Our office produces the state’s Comprehensive Annual Financial Report (CAFR). We obtain financial information from all SCEIS (the central state accounting system) agencies in addition to non-SCEIS agencies and include that information with the accounting information from agencies on SCEIS to produce the CAFR.
 - B. Without the CAFR, bond rating agencies and financial professionals would have extreme difficulty evaluating the State’s financial health.

Does the agency already provide the information requested on this page, or similar information, in a report required by another entity? If yes, add the appropriate information to the **Similar Information Requested Chart**. If the agency looks in the Excel document attached, there is a template for the agency to complete for any questions which ask for the same information under the tab labeled, “Similar Info Requested.”

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II. Organizational Profile

1. Our main deliverables are located on the Key Deliverables Chart (E1 – E4).
2. Our key customers and their requirements and expectations are located on the Key Customers Chart (F1 – F3).
3. Our key stakeholders and their requirements and expectations are located on the Key Stakeholders Chart (G1 – G5).
4. Other state agencies which have the biggest impact on our mission success are located on the Key Partner Agency Chart (D).
5. Performance Improvement Systems:

In connection with professional standards for comptrollers general and best practices in public accounting, S.C. Comptroller General Richard Eckstrom's Office tracks and reports on various performance metrics and progress in achieving improvement goals. These include:

- A. **Timely, accurate processing of state payroll.** The agency performs this function on the 1st and 16th of each month for an average of approximately 45,000 state employees. This includes processing an average of 300 payroll deduction disbursements per month, such as child support withholdings, tax garnishments and Aflac supplemental insurance payments. While the agency does not control the number of state employees and level of payroll deductions from year to year, it consistently processes state payroll **virtually error-free**. The agency's main **performance improvement system in payroll processing relates to issuing annual W-2 tax filing forms** for all state employees by Jan. 31 as required by the Internal Revenue Service. The agency is considering developing plans to transfer the issuance of duplicate W-2s, which are cumbersome and time consuming, to agencies; and to make W-2s available in electronic format.
- B. **Processing time for vendor payment and other disbursement requests from state agencies.** The volume of disbursement requests also varies from year to year. The agency strives to process each disbursement request within four (4) business days, and usually exceeds this goal. In fiscal 2014, for example, the agency processed a total of approximately 800,000 disbursement requests within an average of 2.24 business days. This involved centrally

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maintaining nearly 300,000 vendor records to ensure accurate tax reporting. The agency's **performance improvement system** for turnaround time is an ongoing effort to **convert as many paper payments to electronic funds transfer** as possible.

- C. **Timely, accurate issuance of the state's comprehensive annual financial report (CAFR).** The CAFR is an important transparency and accountability tool for state government and it is studied by national credit rating agencies, investors in state bonds, financial analysts and others who monitor state finances. While there is no statutory or regulatory deadline for the CAFR, the **agency strives to issue it by Dec. 31.** The **fiscal 2014 CAFR was issued Dec. 22,** a 54-day improvement from the fiscal 2013 CAFR. Another performance metric for the CAFR is the document receiving a **Certificate of Achievement for Excellence in Financial Reporting** from the Government Finance Officers Association of the United States and Canada (GFOA). The **Comptroller General's Office has received this prestigious award for the past 26 years.** The GFOA awards the Certificate of Achievement annually for state and local governments that produce superior financial reports. The GFOA is a nonprofit, professional organization that encourages governments to issue accurate and understandable financial reports. Finally, in fiscal 2014 the agency implemented a **performance improvement system** for CAFR timeliness by creating an **Excel-based enterprise solution** to converting fund-based accounting to budgetary accounting. This negated purchasing a software solution estimated at \$60,000 plus \$9,000 in annual licensing costs.
- D. **Timely, accurate monitoring of state government finances.** In November 2009, Comptroller General Eckstrom initiated a **performance improvement system** to enhance the **tracking and reporting of state tax collections in real time,** in order to assist the Board of Economic Advisors (BEA) in formulating state revenue projections for the General Assembly to craft the appropriations act and the governor to develop an executive budget each year. This performance improvement system is based on the activities of a **multiagency working group** led by the Comptroller General's Office and consisting of representatives of the BEA, the Department of Revenue, the Department of Motor Vehicles, the State Budget Office and the State Treasurer's Office. This group reviews state tax collections in monthly meetings and **provides a report on its findings each month to the BEA.** In addition to assisting BEA revenue projections, this initiative also has helped reveal trends in state collections, whether negative or positive, at an earlier point, affording legislators and other state officials more time to respond to such trends.

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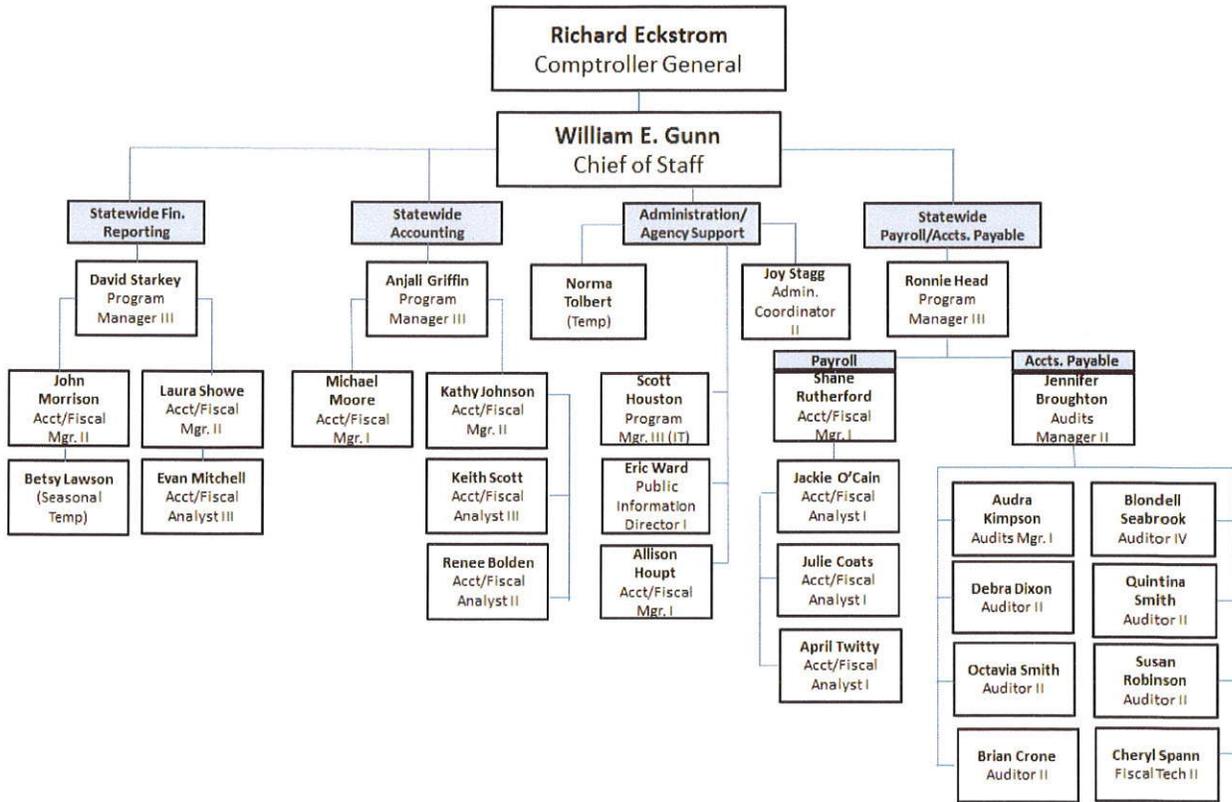
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- E. **Cost-saving measures.** Largely through computerization, the **agency has reduced its full-time employee ranks by about two-thirds** over the past decade, from a high of more than 100 FTEs to approximately 30 now. The **agency also tracks and assesses its logistical costs** on a **monthly** basis in an effort to minimize these expenses to the fullest extent possible. Unused phones and computers are taken offline in order to lower telecommunications and desktop support services expenses, for example. The agency's **largest cost savings** has been achieved through **reducing its physical footprint**. Where once the agency occupied both the third and fourth floors of the Wade Hampton Building, it now occupies only the third floor. More recently the agency decreased its square footage from 18,650 at the beginning of fiscal 2014 to 17,844 at the start of the current fiscal year (2015). This historical downsizing in the agency's space requirements has **reduced its rent expenditures significantly**, by more than \$7,600 in the current fiscal year alone.
- F. **Transparency in public spending.** In a proactive move to make state government's tax expenditures easily accessible online, Comptroller General Eckstrom led the agency to launch the S.C. Fiscal Transparency Website in 2008. This was one of the first transparency websites in the nation, and it has since been expanded to include spending by all public school districts in South Carolina, state-supported colleges and universities and a bevy of cities and counties. Under an informal **performance improvement system** for the site, its content is **continually expanded and refined based on enterprise efforts and best practices**. One recent example of the latter is the addition of reports detailing payments by the state Insurance Reserve Fund.
- G. **Response time to public information requests.** While **the agency** does not control the volume of public information requests it receives, it **tracks the number of requests and its response times** to them. Striving to set the standard for public service and good government in South Carolina in all facets of its operations, the agency's goal is to respond to all requests within five (5) business days – 10 days sooner than the statutory requirement. The agency's **average** response time in **fiscal 2014** was **two (2) business days**, an improvement from 3.2 business days in fiscal 2013. In addition, the **agency does not charge copying or research fees** in responding to public information requests unless a request is for a commercial purpose and unreasonably cumbersome.

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6. Our organizational structure is below:



7. Details about the body to which the Agency Head reports is located on the Overseeing Body Chart (H & I). The Comptroller General is elected by the citizens of South Carolina and reports directly to them.

8. Please see the Major Program Areas Chart (J).

9. Emerging Issues:

As the central accounting and financial reporting and monitoring agency for state government, the Comptroller General's Office faces several key issues that are likely to impact its operations in the next five years. The following is a brief discussion of these emerging issues.

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A. Late Submission of Audited Financial Statements by Agencies: State agencies, including state-supported colleges and universities, impede timely issuance of the CAFR when failing to provide their yearly audited financial statements to the Comptroller General's Office by the deadline, which is set by proviso, because the statements are required to complete the CAFR. This has been an issue with several agencies in the past. For fiscal 2014, for example, the following agencies missed the deadline by the number of days indicated:

- S.C. State University – 108 days
- Public Employee Benefit Authority – 97 days
- Retiree Health Insurance Trust Fund – 97 days
- Long-Term Disability Insurance Trust Fund – 97 days
- Local Government Investment Pool – 43 days
- First Steps – 37 days
- Department of Employment and Workforce – 37 days
- Lander University – 21 days
- Medical University of South Carolina – 21 days
- Palmetto Railways – 12 days

In an effort to mitigate this problem, the Comptroller General's Office in its fiscal 2016 budget request to the House Ways and Means Committee asked that the proviso addressing this matter – 117.62 (Year-End Financial Statements - Penalties) in the fiscal 2015 Appropriations Act – be changed to require agencies that do not comply with this proviso to appear before the State Fiscal Accountability Authority, rather than the Comptroller General, to provide an explanation for missing the deadline.

B. Converting State Treasury Functions to SCEIS: While the administrative functions of the State Treasurer's Office have been converted from the old Statewide Accounting and Reporting System (STARS) to the new S.C. Enterprise Information System (SCEIS), three key treasury functions continue to be performed through STARS: cash management, investments and debt. Converting these three treasury operations from STARS to SCEIS would substantially increase efficiency for both the Treasurer's Office and the Comptroller General's Office. Notably, reconciling the cash management function from STARS to SCEIS is performed by Budget and Control Board (BCB) personnel at this time. However, with the impending dissolution and restructuring of the BCB on July 1, 2015, this cash reconciliation duty will revert to the Comptroller General's Office without additional resources for the agency to meet this requirement.

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- C. S.C. State University's Financial Management Breakdown:** As one of the five members of the Budget and Control Board/State Fiscal Accountability Authority, Comptroller General Eckstrom has invested a substantial amount of time, and is likely to continuing doing so, addressing S.C. State University's longstanding financial management difficulties. This affects not only his day-to-day responsibilities, but also those of the agency's chief of staff and the office's operations when requirements arise such as processing loan payments to the institution.
- D. Affordable Care Act (ACA) Reporting Requirements:** This is significantly impacting the agency's operations already and could continue to do so. Specifically thus far, key agency personnel have been strategizing with other agencies, such as the Public Employee Benefit Authority, on the most efficient way to provide the new form 1095-C ("Employer-Provided Health Insurance Offer and Coverage") to all state employees. This is required of the state under the ACA, and it is a weighty task involving the collection, storing and summarizing of information for all state employees in order to provide each one with this new form 1095-C. This requirement begins with calendar 2015, with 1095-Cs due to employees by Feb. 1, 2016. Similarly, the state also must supply another new form, 1094-C ("Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns"), to the Internal Revenue Service beginning with calendar 2015 (due by March 31, 2016). The 1094-C summarizes information reported on 1095-Cs and provides a breakdown of the state's total number of employees, and number of full-time employees, for each month of the year. Copies of 1095-Cs must be transmitted to the IRS with the 1094-C. Indeed, complying with Affordable Care Act reporting requirements will be an ongoing challenge for state government in the future; ***and the agency that will be responsible for the state complying has not been determined, yet it would be logical to assign this responsibility to the new Department of Administration.***
- E. Pronouncements by the Governmental Accounting Standards Board (GASB):** GASB plays a key role in promulgating generally accepted accounting principles (GAAP), which state government is statutorily obliged to follow. As such, GASB directly affects the operations of the agency, and GASB regularly releases new "pronouncements," or requirements, for adhering to GAAP. More of these pronouncements are expected in the near future. One example is a draft GASB pronouncement requiring much greater disclosure of the impact on state coffers of economic development tax abatement programs. New GASB pronouncements will place greater demands on the agency's Statewide Financial Reporting Division, which produces the state's comprehensive annual financial report (CAFR).
- F. Processing Medicaid Disbursements for the S.C. Department of Health and Human Services:** The S.C. Department of Health and Human Services (DHHS) has inquired with

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the Comptroller General's Office about whether it could process Medicaid disbursements, about 25,000 per month, for DHHS, thereby allowing DHHS to eliminate its contract with Clemson University to process these payments. Medicaid provides health coverage to low-income and disabled citizens. Although the federal government supplies the majority of funding for Medicaid, it also consumes a significant share of state tax dollars and is one the largest state government-run programs. With the Comptroller General's Office processing virtually all other disbursements for state agencies, it might be logical for the office to also process Medicaid payments for DHHS. However, doing so would likely require additional resources for the agency given the volume of Medicaid disbursements. This is an ongoing topic of discussion between the two agencies.

III. Laws (Statutes, Regulations, Provisos)

1. Please see the Legal Standards Chart (K1 – K43).

IV. Reports and Reviews

1. Please see the Agency Reporting Requirements Chart (L).
2. Please see the Internal Audit Chart (M). We do not have Internal Auditors. We do participate in the report on the application of certain agreed-upon procedures to certain internal controls and accounting records requested by the State Auditor's Office every fiscal year.

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V. Key Performance Measurement Processes

A. Results of Agency's Key Performance Measurements

Mission Effectiveness

1. Our key performance measurements are Statewide Payroll, Statewide Accounts Payable (Disbursements) and the Comprehensive Annual Financial Report (CAFR). These measurements are essential to our mission effectiveness.

A. Statewide Payroll:

- a. We process paychecks for approximately 45,000 employees accurately and timely on the 1st and the 16th day of every month.
 - i. N/A
 - ii. There is no room for error in processing payroll for the 45,000 employees for the State. We provide this service to every state agency or entity except for those operating independently of central state government, such as higher education institutions and stand-alone "business like" entities like Santee Cooper and the State Ports Authority for example.
 - iii. N/A
- b. The senior leader that reviews payroll is Ronnie Head, CPA; Senior Assistant Comptroller General. Payroll is monitored not just on the 1st and the 16th, but daily to ensure that employees are paid correctly.
- c. Payroll is always processed on time.
- d. We process payroll based on what the agencies enter regarding pay amount, retirement information, tax withholding information, insurance information, etc.
 - i. N/A

B. Statewide Accounts Payable (Disbursements):

- a. We process payments of vendor invoices as we receive documentation from agencies supporting their requested payments. The amount of documents we receive fluctuates daily.
 - i. N/A
 - ii. We provide this service to every state agency or entity except for those that operate independently of central state government.
 - iii. N/A
- b. The senior leader that reviews accounts payable is Ronnie Head, CPA; Senior Assistant Comptroller General. Accounts payable auditing is monitored daily.

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- c. Our goal is to have documents processed within four days; currently we are processing documents at an average of two days.
 - d. Our agency audits vendor invoice payments looking at the general ledger account, amount matching invoice and input, back up documentation and if the invoice follows the disbursement regulations. The agencies are responsible for entering the correct funding information.
 - i. N/A
- C. Comprehensive Annual Financial Report (CAFR):
- a. We produce the CAFR by obtaining financial information from all SCEIS (the central state accounting system) agencies in addition to non-SCEIS agencies and include that information with the accounting information from agencies on SCEIS to produce the CAFR.
 - i. We consider Virginia, North Carolina and Tennessee other states that are best in the country in regards to CAFR completion. These states have also received the GFOA "Certificate of Achievement of Excellence in Financial Reporting," like us, for many years.
 - ii. The CAFR is a highly technical document that is used by bond rating agencies and other financial professionals to evaluate the state's year-end financial position and operating results for the fiscal year.
 - iii. We consider the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA) experts in the CAFR process.
 - b. The senior leaders that review the CAFR are Richard Eckstrom, CPA; Comptroller General and David Starkey, CPA; Senior Assistant Comptroller General.
 - c. Our goal is to complete the CAFR within 180 days after the end of the fiscal year. We have improved our completion time from 342 days in FY 12, to 229 days in FY 13, to now 175 days in FY 14.
 - d. We compile the information as soon as it is readily available from SCEIS and non-SCEIS agencies.
 - i. We depend on the State Auditor's Office to send us audited financials for agencies. We have to reconcile the State Treasurer's Office STARS (Statewide Accounting and Reporting System - old legacy system) cash balances to SCEIS (SC Enterprise Information System – state's current accounting system), since the State Treasurer's Office has still not converted to SCEIS.

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Mission Efficiency

2. Our key performance measurements are Statewide Payroll, Statewide Accounts Payable (Disbursements) and the Comprehensive Annual Financial Report (CAFR) these measurements are essential to our mission efficiency.
 - A. Statewide Payroll is comprised of four full time employees, including a supervisor. These employees make sure that the payroll is accurate and timely every pay period and off-cycle.
 - a. As part of processing the State payroll, our office collects the authorized federal and state income-related tax withholdings and the various payroll deductions (for retirement, insurance and other financial products, court mandated payments, parking garage fees, etc.) and remits those collections to the various recipients each pay period.
 - b. Within one day of each payroll, our office must deposit federal tax withholdings with the US Treasury and state tax withholding with SCDOR. There is no tolerated margin of error in meeting this statutory deadline and in accurately reporting the deposit amount.
 - c. Within one month of each quarter end, our office must file quarterly reports (Forms 940 and 941) with the IRS and SCDOR that must be reconciled to all payroll activity for the quarter. There is no tolerated margin of error in meeting this statutory reporting deadline.
 - d. By January 31 each year, our office must issue W-2s to all 45,000 state employees included in the central payroll system. Because some employees misplace their W-2s before filing their taxes, our office must accommodate several hundred requests received from agencies annually to issue duplicate W-2s.
 - e. Our office provides continuous payroll support to state agencies by answering questions and assisting agencies with entering classification, withholding, deduction, filing status and other employee-specific changes, and in properly handling new and terminated employees.
 - f. Our agency responds to SCEIS Help Desk Tickets that originate from state agency requests. In FY 2014, of the 913 total tickets we received for needed assistance, 848 (93% of total) related to a state agency's use of the SCEIS payroll system. By comparison, in FY 2013, of 893 total tickets we received, 801 (90%) related to an agency's use of the SCEIS payroll system. The

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average turnaround time for researching and responding to these payroll-related requests dropped from 1.44 days in 2013 to .84 days in 2014.

- B. Statewide Accounts Payable is comprised of nine full time employees, including a supervisor. These employees make sure that all disbursements are processed accurately and timely.
 - a. Our office processes payments of vendor invoices (about 800,000 per year) as we receive documentation from agencies supporting their requested payments, and we follow-up with agencies to resolve any questions after reviewing their submitted documents. We provide this service to every state agency or entity except for those that operate independently of central state government, such as higher education institutions and stand-alone “business like” entities like Santee Cooper and the State Ports Authority for example. Our goal is to process any payment within 4 days of receiving proper payment documentation (typically purchase orders and evidence of receipt). Our actual average turnaround time was 2.24 days in FY 2014.
 - b. By January 31 each year, for vendors paid during the preceding calendar year that meet the IRS definition for “independent contractor” (approximately 9,000 in 2013), our office must issue a Form 1099 which the vendor must use in filing its tax return, and we must file a summary report with the IRS of that 1099 data. Our office also maintains central vendor files for state government to assure that vendor information the state reports to the IRS is accurate. There is no tolerated margin of error in meeting the IRS reporting deadline or for the accuracy of the data reported.
 - c. Our office processes payments for agency P-card purchases and encourages agencies to use their cards under strict controls. In the last two fiscal years, the state General Fund received rebate revenue of approximately \$2.3 million each year as a result of P-card usage by state agencies.

- C. The CAFR is completed by the Financial Reporting Division which is comprised of four full time employees and one seasonal employee, including a supervisor. These employees make sure that this highly technical document is produced timely and in accordance with

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generally accepted accounting principles (GAAP) and all Governmental Accounting Standards Board (GASB) requirements.

- a. Our office produces the state's Comprehensive Annual Financial Report (CAFR). We obtain financial information from entities not on SCEIS (the central state accounting system) and include that information with the accounting information from agencies on SCEIS to produce the CAFR.
- b. The CAFR is a highly technical document that is used by bondholders, rating agencies, and others to evaluate the state's year-end financial position and operating results for the fiscal year.
- c. The work needed to compile this 260 page document is performed primarily by CPAs in the office who are required to interpret and comply with emerging and ever-changing governmental accounting and reporting standards promulgated nationally.
- d. For each of the past 26 years, the state has received the prestigious "Certificate of Achievement for Excellence in Financial Reporting" award from the Government Finance Officers Association of the United States and Canada, which is an accomplishment rarely achieved by other states.
- e. We have increased the CAFR completion time from 342 days in FY 12 to 175 days in FY 14.

Quality (Customer Satisfaction)

3. Our key performance measurements are Statewide Payroll, Statewide Accounts Payable (Disbursements) and the Comprehensive Annual Financial Report (CAFR). These measurements are essential to customer satisfaction.
 - A. We receive no complaints when it comes to processing payroll. The issues that we do see come up are issues that happen at the agency level. All employees are paid the 1st and 16th of each month without issue.
 - B. All disbursements are processed well within the 4 day processing goal. Our auditors are thorough and process all documents in accordance to the disbursement regulations.
 - C. For the past 26 years we have received the prestigious "Certificate of Achievement for Excellence in Financial Reporting" from the Government Finance Officers Association of the United States and Canada. The CAFR is a significant factor in helping the State maintain its superior credit rating by the three national credit rating agencies. The state is rated AAA (the highest possible

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by Moody's and Fitch and AA+ (one step below AAA) by Standard & Poor's. These high ratings save the state's taxpayers millions of dollars in reduced interest costs for the state's bond and other forms of state debt.

Workforce Engagement

4. Workforce engagement is important to our agency. We strive to engage, retain and develop our staff so we can continue to provide flawless services to the State. We do this by using the following tools:
 - a. Employment Performance Management System (EPMS) annual reviews are completed timely and reviewed by proper management.
 - b. Exit Interviews are reviewed with the employee's supervisor and Chief of Staff.
 - c. Training; we send our employees to training as needed. We take turns with other State agencies sponsoring Continuing Professional Education (CPE) classes, up to 40 hours a year, for our CPAs on staff.
 - d. Quarterly team building exercises are used to bring the agency together as a whole. We do this without the use of State funds.

Operational/Work System Performance

5. Our key performance measurements are Statewide Payroll, Statewide Accounts Payable (Disbursements) and the Comprehensive Annual Financial Report (CAFR). We are constantly working on ways to improve our processes.
 - A. Currently, we print duplicate W-2 requests in batches to streamline the process. We are working to cut down on all the duplicate W-2s we have to print in house. We hope to have these available to employees via the web portal or at the agency level in the future.
 - B. Currently, we print duplicate 1099 requests in batches to streamline the process. We are working on cleaning up the vendor file so there will not be so many duplicate vendors listed.
 - C. The CAFR staff created an Excel solution to avoid acquiring software that cost \$60,000 initially and \$10,000 a year for maintenance. They are constantly updating and streamlining the closing package process.

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V. Key Performance Measurement Processes (cont.)

B. Most Critical Performance Measures

1. The three most critical key performance measurement processes to achieving the overall mission of the agency are Statewide Payroll, Statewide Accounts Payables (Disbursements) and the Comprehensive Annual Financial Report (CAFR).

C. Databases/Document Management

1. Listed below are all electronic databases/document management/business intelligence systems or programs used by our agency:
 - a. SCEIS (SC Enterprise Information System):
 - i. Accounting/Finance
 - ii. Payroll/Human Resources
 - iii. Business Warehouse
 - iv. Business Objects
 - v. Hyland OnBase (document imaging for child support levies, tax levies and liens)
 - b. STARS (Statewide Accounting and Reporting System – Legacy Accounting System):
 - i. Team IA Legacy Document Imaging (currently being decommissioned)
 - c. Microsoft SharePoint (document collaboration)

D. Recommended Restructuring

Before identifying restructuring opportunities within the agency, we offer two potential officeholder (agency head) changes for consideration. It's likely that both changes would require constitutional amendments.

- a. Establish minimum professional qualification requirements for the Comptroller General. The Comptroller General is the agency head for the Office of Comptroller General, which is the financial accounting arm of state government responsible for establishing accounting and internal control procedures to be followed by state agencies. The office also prepares the State's Comprehensive Annual Financial Report (CAFR), a technically complex, detailed, 300-page document used by the State's three credit rating agencies and by the our

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bondholders. The CAFR must be prepared each year to comply with constantly evolving international accounting standards. Frequently these accounting standards require multi-year implementation periods because of their complexity and pervasive impact on the State's accounting systems and our CAFR.

To effectively supervise state government's centralized accounting systems and operations, the Comptroller General should be a certified professional accountant having prior senior management experience.

- b. Appoint rather than elect the Comptroller General. As an independently-elected constitutional officer, there is always a potential that the officeholder could pursue political agendas at the expense of focusing on the office's important support role for State government. Most states do not elect their state comptroller but instead include the comptroller's function within a department of administration under the day-to-day control of a state chief financial officer (CFO), an important position that currently does not exist in our state government.

As a very important aside, a state CFO would be someone to review and analyze the overall financial affairs of the State who is totally removed from decision-making, recording and reporting. It would be someone applying the principles of managerial economics that is qualified to do so. A CFO's efforts should be high level and spent identifying critical success variables, assessing inherent risks, data-mining, observing, analyzing, and revealing the effects of financial transactions, including the state's financial commitments. Again, we currently have no such position in state government yet we could benefit greatly from having one.

Following are recommended restructuring opportunities within the agency:

- A. Establish an internal audit function. The Comptroller General's Office relies mainly on supervisory oversight of our staff's daily work to gain some level of quality assurance. Because of the high volume of daily transactions handled by our limited staff to process payroll (3 staff members) and vendor payments (8 staff members) most supervisory time is spent directing the efforts of this staff, and any time

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available for a supervisor to actually pull documents to review staff work is very limited. Given the inherent risks in both of these sensitive and high-volume areas, providing for a limited but strong internal audit function would be an important element of improving state government's internal controls over sensitive data and public resources. This enhancement would require about \$60,000 of additional annual funding to hire one FTE.

- B. Provide expanded training and career development opportunities for accountants throughout state government. State government is not viewed as an attractive career path for CPAs. A recent survey published by the S.C. Association of CPAs revealed that a mere 12% of those CPAs surveyed expressed a preference for government employment. A large part of this mindset is no doubt based on the lower compensation paid to CPAs in government. On the other hand, hours worked by CPAs in government tend to be more reasonable than those worked by their counterparts in business, industry, and public accounting practices. Regardless of their employment, CPAs are required each year to obtain 40 hours of CPE (Continuing Professional Education) as a condition of maintaining their professional designation as a CPA. CPAs in state government are usually expected to bear the cost of this training, which generally exceeds \$500 per year. As a means of attracting and retaining CPAs, the CG's Office has been coordinating staff-led training opportunities for CPAs in other state agencies to provide them a portion (approximately 12-20 hours) of their 40 hour annual CPE requirement at no cost. We intend to work to increase this initiative by establishing a Training function to provide any CPA employed by the state with the entire annual 40 hours of required professional education at no personal cost. This would not be a major cost item as we would attempt to accomplish as much of it as possible within our existing agency budget.
- C. Provide enhanced accounting support to state agencies. Many state agencies do not employ CPAs to perform or supervise their agency accounting. Many of the non-CPAs responsible for accounting within these agencies are able to adequately handle routine, recurring accounting transactions for their agencies. On the other hand, many of these same non-CPAs are less able to properly handle new or unusual transactions which often require the judgement of a professionally trained and experienced accountant. Our statewide accounting support staff provides limited annual "process training" to all state agencies, based on common

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deficiencies or challenges we detect, and timely accounting support or assistance to any agency requesting it. Yet many non-CPAs fail to recognize their need for assistance and problems don't become known until considerably after the fact, which significantly complicates our office's job of closing the state's books at year end and preparing statewide financial statements. With limited additional resources our statewide accounting support division would be able to maintain closer contact with state agency accounting personnel and provide more training and timelier, more effective support. This enhancement would require about \$260,000 of additional annual funding to hire four FTEs.

Does the agency already provide the information requested on this page, or similar information, in a report required by another entity? If yes, add the appropriate information to the **Similar Information Requested Chart**. If the agency looks in the Excel document attached, there is a template for the agency to complete for any questions which ask for the same information under the tab labeled, "Similar Info Requested."

SEVEN-YEAR PLAN

VI. Seven-Year Plan

A. General

1. Our agency has an informal plan that provides initiatives and/or planned actions the agency will take during the next seven fiscal years that implement cost savings and increased efficiencies of services and responsibilities in order to continually improve its ability to respond to the needs of the state's citizens.

B. Current/Recommended Actions

1. Comptroller General Eckstrom and his management team have developed several strategic initiatives and ideas to improve the agency, both internally in its day-to-day operations and externally in its interaction with other agencies and the services it provides to the public, the General Assembly and other stakeholders.

Depending on the specific activities, the personnel involved in these efforts would be Chief of Staff Eddie Gunn; Senior Assistant Comptroller General Ronnie Head (Statewide Payroll/Accounts Payable); Senior Assistant Comptroller General Anjali Griffin (Statewide Accounting); Senior Assistant Comptroller General David Starkey (Statewide Financial Reporting); Senior Assistant Comptroller General Scott Houston (Information Technology); Administrative and Fiscal Manager Allison Houpt; and Public Information Director Eric Ward.

The agency does not have a definitive timetable or projected savings or costs for these ideas, but would greatly value the interest and input of the House Legislative Oversight Committee and its Executive Subcommittee on these potential efficiencies:

- a. **Statutory Authority, References:** As seen in the agency's Legal Standards Chart, the scope of references in the S.C. Code of Laws to the Comptroller General's Office is vast. Over the years, some of these references might have been supplanted by other statutes or provisos (see shaded items in Legal Standards Chart). The agency believes it would be valuable to review each of these references to determine whether they remain current and, if so, whether their requirements are logical and consistent with current practices. One example can be found in statutes related to the Comptroller General delivering retirement checks to the widows of Confederate War Veterans.

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this review would, no doubt lead to necessary amendments to the code.

- b. **Pollution and Water Quality Fines Revenue Distributed to Counties:** Through a duplicative back-and-forth process, the S.C. Department of Health and Environmental Control sends forms to the agency detailing amounts to be distributed to counties from fines issued for pollution and water quality violations in their jurisdictions. Checks for these funds are sent to DHEC, which then sends them to the Comptroller General's Office, which then mails the checks with correspondence to the respective counties. This process should be streamlined by limiting the Comptroller General's Office function to processing the disbursements.
 - c. **Duplicate W-2s:** As noted in the agency's Performance Improvement Systems and Recommended Restructuring measures, the process of issuing duplicate W-2 forms to state employees is cumbersome and time consuming, because each duplicate requires compiling data for an individual file that must be printed, logged and released to each recipient after our agency obtains each recipient's signature. Each year during tax-filing season this adds significant demand to the agency's workload. In 2014, for example, the agency processed nearly 1,600 requests for duplicate W-2s. To streamline and minimize the impact of this task, the Comptroller General's Office is exploring the possibility of agencies issuing their own duplicate W-2s with data provided by our agency; and the possibility of making duplicate W-2s available to employees electronically.
2. The agency does not have a definitive timetable or projected savings or costs for these ideas, but would greatly value the interest and input of the House Legislative Oversight Committee and its Executive Subcommittee on these potential efficiencies.
 3. In some cases legislative action might be required to allow the department/agency to implement the current or recommended actions.
 4. Legislative action might be required in revising or eliminating any statutory references to our agency.
 5. Comptroller General Eckstrom and his management team have developed several strategic initiatives and ideas to improve the agency, both internally in its day-to-day operations and externally in its interaction with other agencies and the services it provides to the public, the General Assembly and other stakeholders.

SEVEN-YEAR PLAN

6. The agency does not have a definitive timetable or projected savings or costs for these ideas, but would greatly value the interest and input of the House Legislative Oversight Committee and its Executive Subcommittee on these potential efficiencies.

Does the agency already provide the information requested on this page, or similar information, in a report required by another entity? If yes, add the appropriate information to the **Similar Information Requested Chart**. If the agency looks in the Excel document attached, there is a template for the agency to complete for any questions which ask for the same information under the tab labeled, "Similar Info Requested."

VI. Seven-Year Plan (cont.)

C. Additional Questions

1. What top three strategic objectives of the agency will have the biggest impact on the agency's effectiveness in accomplishing its mission?

As identified on the agency's Key Deliverables Chart, its three most significant functions are, in order, processing state payroll; processing vendor payment and other disbursement requests from state agencies; and producing the state's comprehensive annual financial report (CAFR). Accordingly, the agency's top strategic objective for each of these functions is:

Payroll: Transferring the issuance of duplicate W-2s to agencies using data provided by the Comptroller General's Office and making W-2s available electronically.

Disbursement Requests: Consolidating this on a statewide basis by processing Medicaid disbursements for the S.C. Department of Health and Human Services, thereby allowing DHHS to eliminate its contract with Clemson University to process these payments.

CAFR: Converting treasury functions (cash management, investments and debt) from the old Statewide Accounting and Reporting Systems (STARS) to the new S.C. Enterprise Information System (SCEIS).

2. What are the fundamentals required to accomplish the objectives?

Payroll: Research, programming and data sharing.

Disbursements: Resource reallocation.

CAFR: Accelerated conversion schedule for treasury's cash management, investments and debt functions; and additional information technology consulting resources

3. What links on the agency website, if any, would the agency like listed in the report so the public can find more information about the agency?

Agency home page:

<http://www.cg.sc.gov/Pages/default.aspx>

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Agency's S.C. Fiscal Transparency Website:

<http://www.cg.sc.gov/fiscaltransparency/Pages/default.aspx>

Guidance and Forms for State Agencies:

<http://www.cg.sc.gov/guidanceandformsforstateagencies/Pages/default.aspx>

4. Is there any additional information the agency would like to provide the Committee or public?
5. Consider the process taken to review the agency's divisions, programs and personnel to obtain the information contained in response to all the previous questions in the Restructuring Report and Seven-Year Plan ("Process"). State the total amount of time taken to do the following:
 - a. Complete the Process: 101 hours
 - b. Complete this Report: 123 hours
6. Please see the Personnel Involved Chart (N).

Does the agency already provide the information requested on this page, or similar information, in a report required by another entity? If yes, add the appropriate information to the **Similar Information Requested Chart**. If the agency looks in the Excel document attached, there is a template for the agency to complete for any questions which ask for the same information under the tab labeled, "Similar Info Requested."

CHARTS APPENDIX

VII. Excel Charts

Similar Information Requested Chart _____	A1-A2
Historical Perspective Chart _____	B
Purpose, Mission, Vision Chart _____	C
Key Partner Agencies Chart _____	D
Key Deliverables Chart _____	E1-E4
Key Customers Chart _____	F1-F3
Key Stakeholders Chart _____	G1-G5
Overseeing Body Chart (General) _____	H
Overseeing Body Chart (Individual Member) _____	I
Major Program Areas Chart _____	J
Legal Standards Chart _____	K1-K43
Agency Reporting Requirements Chart _____	L
Agency Audit/Review Chart _____	M
Personnel Involved Chart _____	N

Does the agency already provide the information requested on this page, or similar information, in a report required by another entity? If yes, add the appropriate information to the **Similar Information Requested Chart**. If the agency looks in the Excel document attached, there is a template for the agency to complete for any questions which ask for the same information under the tab labeled, "Similar Info Requested."

Similar Information Requested Chart

INSTRUCTIONS: Please provide details about other reports which investigate the information requested in the Restructuring Report. This information is sought in an effort to avoid duplication in the future. In the columns below, please list the question number in this report, name of the other report in which the same or similar information is requested, section of the other report in which the information is requested, name of the entity that requests the other report and frequency the other report is required. NOTE: Responses are not limited to the number of rows below that have borders around them, please list all that are applicable.

Agency Submitting Report	Restructuring & Seven-Year Plan Report Question #	Name of Other Report	Section of Other Report	Entity Requesting Report	Freq. Other Report is Required
Comptroller General's Office	<i>I. B.1 (Purpose, Mission and Vision)</i>	Accountability Report	Page A1 - A2	Executive Budget Office	Annually
Comptroller General's Office	<i>I. C.1 - 3 (Key Performance Measure Results)</i>	Accountability Report	Performance Measurement Section	Executive Budget Office	Annually
Comptroller General's Office	<i>II. 1 (Organizational Profile)</i>	Accountability Report	Performance Measurement Section	Executive Budget Office	Annually
Comptroller General's Office	<i>II. 8 (Organizational Profile)</i>	Accountability Report	Program Template	Executive Budget Office	Annually
Comptroller General's Office	<i>III. 1 ((Laws (Statutes, Regulations, Provisos))</i>	Governor's Budget	Form D	Executive Budget Office	Annually
Comptroller General's Office	<i>I. B.1 (Purpose, Mission and Vision)</i>	Budget Request 2015 - 2016	Page 2	House Ways & Means Subcommittee	Annually
Comptroller General's Office	<i>II. 8 (Organizational Profile)</i>	Budget Request 2015 - 2016	Page 5 & 10 - 14	House Ways & Means Subcommittee	Annually
Comptroller General's Office	<i>III. 1 ((Laws (Statutes, Regulations, Provisos))</i>	Budget Request 2015 - 2016	Page 21 - 31	House Ways & Means Subcommittee	Annually
Comptroller General's Office	<i>V. A.1 - 2 (Key Performance Measurement Processes)</i>	Budget Request 2015 - 2016	Page 10 - 14	House Ways & Means Subcommittee	Annually
Comptroller General's Office	<i>I. B.1 (Purpose, Mission and Vision)</i>	Budget Request 2015 - 2016	Page 2	Senate Finance Subcommittee	Annually
Comptroller General's Office	<i>II. 8 (Organizational Profile)</i>	Budget Request 2015 - 2016	Page 2 - 5	Senate Finance Subcommittee	Annually
Comptroller General's Office	<i>III. 1 ((Laws (Statutes, Regulations, Provisos))</i>	Budget Request 2015 - 2016	Page 10 - 14	Senate Finance Subcommittee	Annually
Comptroller General's Office	<i>V. A.1 - 2 (Key Performance Measurement Processes)</i>	Budget Request 2015 - 2016	Page 2	Senate Finance Subcommittee	Annually
Comptroller General's Office	<i>I. B.1 (Purpose, Mission and Vision)</i>	Restructuring Report & Cost Savings Plan	Pages 1-2, 4-5, 7-8, 11-12	Senate Executive Oversight Subcommittee	Annually
Comptroller General's Office	<i>III. 1 ((Laws (Statutes, Regulations, Provisos))</i>	Restructuring Report & Cost Savings Plan	Page 1 - 13	Senate Executive Oversight Subcommittee	Annually
Comptroller General's Office	<i>V. A.1 - 2 (Key Performance Measurement Processes)</i>	Restructuring Report & Cost Savings Plan	Page 1 - 13	Senate Executive Oversight Subcommittee	Annually

Historical Perspective Chart

INSTRUCTIONS: Please provide information about any restructuring or major changes in the agency's purpose or mission **during the last ten years**. NOTE: Responses are not limited to the number of rows below that have borders around them, please list all that are applicable.

Agency Submitting Report	Year	Description of Restructuring that Occurred	Description of Major Change in Agency's Purpose or Mission
Comptroller General's Office	2009		Comptroller General Eckstrom initiated creation of a multiagency working group to improve monitoring and reporting of state tax collections with greater timeliness. The group consists of representatives of the Comptroller General's Office, the Board of Economic Advisors (BEA), the Department of Revenue, the Department of Motor Vehicles, the State Budget Office and the State Treasurer's Office. Led by Comptroller General Eckstrom, the group reviews state tax collections in monthly meetings and provides a report on its findings each month to the BEA. This initiative is a great help to the BEA in formulating its revenue projections for the General Assembly to craft the annual appropriations act and the governor to develop an executive budget each year.
Comptroller General's Office	2008		The agency launched the SC Fiscal Transparency Website, providing a centralized clearinghouse of federal, state and local government expenditure data in user-friendly formats for review by state legislators, citizens, members of the news media and other interested parties. This was one of the first transparency websites in the nation; and the agency created it, and continues to operate the site, using existing staff resources only with no additional funding for the project.

Historical Perspective Chart

Agency Submitting Report	Year	Description of Restructuring that Occurred	Description of Major Change in Agency's Purpose or Mission
Comptroller General's Office	2005-2011	Data Processing Division restructured: With the implementation of a new state accounting system - the SC Enterprise Information System (SCEIS) - the agency downsized its information technology and accounting personnel by several dozen positions by automating a significant number of additional functions. Also during this process several other employees were transferred from the Comptroller General's Office to the Budget and Control Board's Division of State Information Technology (DSIT). These changes occurred over several years.	
Comptroller General's Office	2005	Local government section transferred to the S.C. Department of Revenue. Comptroller General Eckstrom initiated this restructuring, which was codified, as a logical streamlining of functions. This operation deals with legal and other tax issues that are better suited to the DOR than the Comptroller General's Office.	

INSTRUCTIONS: Provide information about the date the agency, in its current form, was initially created and the present purpose, mission and vision of the agency, with the date each were established in parenthesis. The Legal Standards Cross Reference column should link the purpose, mission and vision to the statutes, regulations and provisos listed in the Legal Standards Chart, which they satisfy.

Agency Submitting Report	Date Agency created	Purpose	Mission	Vision	Legal Standards Cross References
Comptroller General's Office	1890	To provide centralized payroll, vendor payment processing and financial accounting services to all branches of State government and to prepare financial statements and reports that meet the budget structure mandated by the General Assembly, Generally Accepted Accounting Principles (GAAP), and the prescribed standards of the Governmental Accounting Standards Board.	To provide services to state agencies and departments for payroll, vendor payment processing and accounting support. Continuously review and improve payroll, vendor payment processing and accounting support for state government to better safeguard resources and better serve the State as a whole.	To be recognized as state government's central source for useful financial data that leads to more open and accountable government.	Purpose: 97.2 8-11-33 11-3-185 2-65-60 Mission: 8-11-33 11-3-185 97.2. Vision: 8-11-33 11-3-185 97.2.

INSTRUCTIONS: List the names of the other state agencies which have the biggest impact on the agency's mission success (list a minimum of three); partnership arrangements established and performance measures routinely reviewed with the other entity. The Major Program Areas Cross References Column should link the Partner Agency to the major program area, in the Major Program Areas Chart, on which it has the biggest impact. **NOTE:** Responses are not limited to the number of rows below that have borders around them, please list all that are applicable and a minimum of three.

Agency Submitting Report	Agency w/ Impact on Mission Success	Partnership Arrangement Established	Performance Measures Routinely Reviewed Together	Major Program Areas Cross Reference
Comptroller General's Office	SC Enterprise Information System (SCEIS) Team	Our agency works hand-in-hand with the SCEIS Team. We work with them on resolving Accounting, Reporting, Payroll and Accounts Payable issues and questions for the State.	Help Desk Tickets	I. Statewide Payroll/Accounts Payable II. Financial Reporting III. Statewide Accounting IV. Administration and Agency Support
Comptroller General's Office	State Treasurer's Office	Our agency works hand-in-hand with the Treasurer's Office. We send the Treasurer's Office a warrant, which authorizes them to release the funds.		I. Statewide Payroll/Accounts Payable II. Financial Reporting III. Statewide Accounting IV. Administration and Agency Support
Comptroller General's Office	Division of Technology Operations	Our agency depends on DTO for system support. All our servers are housed at their facility.		I. Statewide Payroll/Accounts Payable II. Financial Reporting III. Statewide Accounting IV. Administration and Agency Support
Comptroller General's Office	Public Employee Benefit Authority (PEBA)	Our agency ensures that all insurance and retirement payments are collected from each agency via payroll deduction and submitted to PEBA.		I. Statewide Payroll/Accounts Payable
Comptroller General's Office	Department of Revenue	Our agency works closely with DOR in regards to garnishments and submitting taxes.		I. Statewide Payroll/Accounts Payable
Comptroller General's Office	Board of Economic Advisors (BEA)	Our agency holds monthly revenue work groups for the BEA.	Monitor revenues reported by agencies	III. Statewide Accounting

INSTRUCTIONS: Provide information about the agency's key deliverables (i.e. products or services); primary methods by which these are delivered; and, as applicable, actions that may reduce the general public and/or other agencies initial or repetitive need for the deliverable. List each deliverable on a separate line. If there are multiple ways in which the deliverable is provided, list the deliverable multiple times with each delivery method on a separate line. In the "Three Greatest" column, indicate and rank the three most significant deliverables the agency brings to the people of South Carolina with #1 being the most significant. For the deliverables which are not one of three most significant, do not put anything in this column. The Major Program Areas Cross References Column should link the deliverable to the major program area, in the Major Program Areas Chart, within which that product or service is provided. NOTE: Responses are not limited to the number of rows below that have borders around them, please list all that are applicable.

Agency Submitting Report	Item #	Deliverable (i.e. product or service)	Three Most Significant (#1, #2, #3)	Primary Method of Delivery	What can be done to reduce the general public and/or other agencies initial need for this deliverable? (i.e. preventive measures before the citizen or agency needs to come to the agency)	What can be done to reduce the general public and/or other agencies need to return for this deliverable? (i.e. preventive measures to ensure they do not need to come back to the agency for this service or product after already receiving it once)	If deliverable is identified as one of the three most significant, what would allow the agency to focus on it more?	Major Program Areas Cross Reference
Comptroller General's Office	1	Process payroll for approximately 45,000 state employees on the 1st and 16th of each month	1	Electronic files				I. Statewide Payroll/Accounts Payable
Comptroller General's Office	1	Process and issue approximately 300 payroll deduction disbursements per month	1	Hard copy checks				I. Statewide Payroll/Accounts Payable
Comptroller General's Office	2	Process about 800,000 vendor payments and other disbursement requests per year from state agencies within an average of no more than four business days. Fiscal 2014 average: 2.24 business days	2	Electronically issued warrants				I. Statewide Payroll/Accounts Payable
Comptroller General's Office	3	Produce and distribute state government's comprehensive annual financial report (CAFR)	3	PDF on the agency's website				II. Statewide Financial Reporting
Comptroller General's Office	3	Produce and distribute state government's comprehensive annual financial report (CAFR)	3	Hard copies distributed to leaders of the General Assembly, the Governor's Office, State Library and others				II. Statewide Financial Reporting
Comptroller General's Office	4	Monitor state agencies' financial activities to ensure compliance with the annual appropriations act and state law		Oversight by personnel and the S.C. Enterprise Information System (SCEIS)				III. Statewide Accounting
Comptroller General's Office	5	Agency head serving as a member of the Budget and Control Board/State Fiscal Accountability Authority		In-person service				IV. Administration and Agency Support
Comptroller General's Office	6	Close the state's books and report its financials at fiscal year end		News release				All

Agency Submitting Report	Item #	Deliverable (i.e. product or service)	Three Most Significant (#1, #2, #3)	Primary Method of Delivery	What can be done to reduce the general public and/or other agencies initial need for this deliverable? (i.e. preventive measures before the citizen or agency needs to come to the agency)	What can be done to reduce the general public and/or other agencies need to return for this deliverable? (i.e. preventive measures to ensure they do not need to come back to the agency for this service or product after already receiving it once)	If deliverable is identified as one of the three most significant, what would allow the agency to focus on it more?	Major Program Areas Cross Reference
Comptroller General's Office	7	Issue W-2 tax filing forms to approximately 50,000 current or former state employees by Jan. 31 annually as required by the Internal Revenue Service		Hard copies		For employees who lose their original W-2s, transfer the issuance of their duplicate W-2s to their employer agencies and make W-2s available electronically		I. Statewide Payroll/Accounts Payable
Comptroller General's Office	8	Issue 1099 tax filings forms to approximately 8,000 vendors by Jan. 31 annually as required by the Internal Revenue Service		Hard copies				I. Statewide Payroll/Accounts Payable
Comptroller General's Office	9	Administer and promote the state's purchasing card program, including processing annual rebates earned through the program to the general fund and agencies		Oversight by personnel and SCEIS				I. Statewide Payroll/Accounts Payable
Comptroller General's Office	10	Accounting and financial reporting assistance to state agencies, state-supported colleges and universities, and local government entities		Personnel responding to inquiries and conducting research etc.				All
Comptroller General's Office	11	Operate and maintain the SC Fiscal Transparency Website		Digital content management by personnel and SCEIS				IV. Administration and Agency Support
Comptroller General's Office	12	State expenditures database on the SC Fiscal Transparency Website		Digital content management by personnel and SCEIS				IV. Administration and Agency Support
Comptroller General's Office	13	Local government and school district expenditures page on the SC Fiscal Transparency Website		Digital content management by personnel				IV. Administration and Agency Support
Comptroller General's Office	14	Higher education expenditures page on the SC Fiscal Transparency Website		Digital content management by personnel				IV. Administration and Agency Support
Comptroller General's Office	15	State purchasing cards monthly reports page on the SC Fiscal Transparency Website		Digital content management by personnel				IV. Administration and Agency Support
Comptroller General's Office	16	SC Insurance Reserve Fund payments reports page on the SC Fiscal Transparency Website		Digital content management by personnel				IV. Administration and Agency Support

Agency Submitting Report	Item #	Deliverable (i.e. product or service)	Three Most Significant (#1, #2, #3)	Primary Method of Delivery	What can be done to reduce the general public and/or other agencies initial need for this deliverable? (i.e. preventive measures before the citizen or agency needs to come to the agency)	What can be done to reduce the general public and/or other agencies need to return for this deliverable? (i.e. preventive measures to ensure they do not need to come back to the agency for this service or product after already receiving it once)	If deliverable is identified as one of the three most significant, what would allow the agency to focus on it more?	Major Program Areas Cross Reference
Comptroller General's Office	17	Bank Account Transparency and Accountability reports page on the SC Fiscal Transparency Website		Digital content management by personnel				IV. Administration and Agency Support
Comptroller General's Office	18	Stimulus spending page on the SC Fiscal Transparency Website		Digital content management by personnel and SCEIS				IV. Administration and Agency Support
Comptroller General's Office	19	Economic development subsidies page on the SC Fiscal Transparency Website		Digital content management by personnel				IV. Administration and Agency Support
Comptroller General's Office	20	Tax expenditure reports page on the SC Fiscal Transparency Website		Digital content management by personnel				IV. Administration and Agency Support
Comptroller General's Office	21	Monthly general fund revenue reports page on the SC Fiscal Transparency Website		Digital content management by personnel and SCEIS				III. Statewide Accounting and IV. Administration and Agency Support
Comptroller General's Office	22	Monthly state tax collections reports for the SC Board of Economic Advisors produced by the Comptroller General's Office-led multiagency working group		PDFs				III. Statewide Accounting and IV. Administration and Agency Support
Comptroller General's Office	23	Produce and distribute annual travel report		PDF on the agency's website				III. Statewide Accounting
Comptroller General's Office	23	Produce and distribute annual travel report		Hard copies distributed to leaders of the General Assembly, the Governor's Office, State Library and others	Limit hard copy distribution to requests only	Limit hard copy distribution to requests only		III. Statewide Accounting
Comptroller General's Office	24	Respond to open records and other information requests from members of the General Assembly, the media, citizens and other stakeholders within five (5) business days, which is 10 business days sooner than the state statutory requirement. Fiscal 2014 average: two (2) business days		Phone and email responses				IV. Administration and Agency Support

Agency Submitting Report	Item #	Deliverable (i.e. product or service)	Three Most Significant (#1, #2, #3)	Primary Method of Delivery	What can be done to reduce the general public and/or other agencies initial need for this deliverable? (i.e. preventive measures before the citizen or agency needs to come to the agency)	What can be done to reduce the general public and/or other agencies need to return for this deliverable? (i.e. preventive measures to ensure they do not need to come back to the agency for this service or product after already receiving it once)	If deliverable is identified as one of the three most significant, what would allow the agency to focus on it more?	Major Program Areas Cross Reference
Comptroller General's Office	24	Respond to open records and other information requests from members of the General Assembly, the media, citizens and other stakeholders within five (5) business days, which is 10 business days sooner than the state statutory requirement. Fiscal 2014 average: two (2) business days		Hard copies of records				IV. Administration and Agency Support
Comptroller General's Office	25	Distribute to counties revenue from pollution and water quality fines issued within their jurisdictions by the SC Department of Health and Environmental Control (DHEC)		Mailed checks and correspondence	Consolidate this process within DHEC	Consolidate this process within DHEC		I. Statewide Payroll/Accounts Payable; III. Statewide Accounting; IV. Administration and Agency Support
Comptroller General's Office	26	Produce and distribute annual dual employment report		PDF on the agency's website				III. Statewide Accounting
Comptroller General's Office	26	Produce and distribute annual dual employment report		Hard copies distributed to leaders of the General Assembly, the Governor's Office, State Library and others	Limit hard copy distribution to requests only	Limit hard copy distribution to requests only		III. Statewide Accounting
Comptroller General's Office	27	Produce and distribute annual accountability report		Excel and PDF files				All
Comptroller General's Office	27	Produce and distribute annual accountability report		Hard copies distributed to the Executive Budget Office				All

Key Customers Chart

INSTRUCTIONS: Provide information about the key customer segments identified by the agency and each segment's key requirements/expectations. A customer is defined as an actual or potential user of the agency's deliverables. Please be as specific as possible in describing the separate customer segments (i.e. do not simply put "public.") The Deliverables Cross References column should link customer groups to the deliverable listed in the Key Deliverables Chart, which they utilize. **NOTE:** Responses are not limited to the number of rows below that have borders around them, please list all that are applicable.

Agency Submitting Report	Item #	Customer Segments	Requirements/Expectations	Deliverables Cross References
Comptroller General's Office	1	State vendors	Timely processing of disbursements to them. Agency goal: within four business days. Fiscal 2014 average: 2.24 business days	2
Comptroller General's Office	2	State officials, including members of the General Assembly and the Governor as well as executive managers of state agencies and their employees	Provision of accurate, timely and thorough financial information, including the state's fiscal year-end revenue and expenditure totals; rebates to the general fund and agencies earned through the state's purchasing card program; and specifics requested on a case-by-case basis	3, 4, 6, 9, 10, 27
Comptroller General's Office	3	Citizens	Assistance in obtaining state government financial information as requested; help with resolving tax levies and liens; and general or specific information about state government sought on a case-by-case basis	11-21, 24
Comptroller General's Office	4	State employees	Processing of state payroll on the 1st and 16th of each month without fail; and receipt of W-2 and 1099 tax filing forms on or before Jan. 31 annually as required by the Internal Revenue Service	1, 7, 8
Comptroller General's Office	5	State Treasurer's Office	Timely, accurate processing of state payroll, vendor payment and other disbursement requests and other financial transactions; and close cooperation in other agency functions such as production of the state's comprehensive annual financial report (CAFR)	1-4, 6, 22

Key Customers Chart

Agency Submitting Report	Item #	Customer Segments	Requirements/Expectations	Deliverables Cross References
Comptroller General's Office	6	News media	Timely, complete and accurate data in the agency's SC Fiscal Transparency Website, and responses in the same manner to Freedom of Information Act submissions and other requests for financial and other information on state government; timely and accurate monthly state purchasing card and annual state travel reports; interviews with the agency head; and assistance with other inquiries on a case-by-case basis	11-21, 23, 24
Comptroller General's Office	7	State agencies and state-supported colleges and universities	Timely, accurate processing of vendor payment and other disbursement requests; assistance with accounting, financial reporting and compliance with state financial regulations; and administration of the state's purchasing card program, including rebates to agencies earned through the program	2, 4, 9, 10
Comptroller General's Office	8	SC Judicial Department	Assistance in processing state employee child support payroll deductions	1
Comptroller General's Office	9	SC Department of Revenue	Assistance in processing state employee tax levies and liens	1
Comptroller General's Office	10	Internal Revenue Service	Assistance in processing state employee tax levies and liens	1
Comptroller General's Office	11	SC Board of Economic Advisors	Monthly state tax collection reports produced by the Comptroller General's Office-led multiagency working group	22
Comptroller General's Office	12	SC Department of Health and Environmental Control (DHEC)	Assistance in distributing to counties revenue from pollution and water quality fines issued within their jurisdictions by DHEC	25
Comptroller General's Office	13	Local government entities	Accounting and financial reporting assistance, and operation of the S.C. Fiscal Transparency Website	10, 13

Agency Name: Comptroller General's Office

Agency Section: 97

Agency Code: E120

Key Customers Chart

Agency Submitting Report	Item #	Customer Segments	Requirements/Expectations	Deliverables Cross References
Comptroller General's Office	14	Credit rating agencies	Timely, accurate and thorough production of the state's comprehensive annual financial report (CAFR), fiscal year-end revenue and expenditure totals, and other financial information such as the state's various types and amounts of debt	3, 6
Comptroller General's Office	15	Public school districts	Operation of the S.C. Fiscal Transparency Website; and accounting and financial reporting assistance	10, 13
Comptroller General's Office	16	Accounting firms	Information for auditing local governments' financial statements	3, 10, 24

INSTRUCTIONS: Provide information about the agency's key stakeholder groups and their key requirements and expectations. A stakeholder is defined as a person, group or organization that has interest or concern in an agency. Stakeholders can affect or be affected by the agency's actions, objectives and policies. Please be as specific as possible in describing the separate stakeholder groups (i.e. please do not simply put "the public.") The Deliverables Cross References column should link stakeholder groups to the deliverable, listed in the Key Deliverables Chart, for which they group has the most interest or concern. **NOTE:** Responses are not limited to the number of rows below that have borders around them, please list all that are applicable.

Agency Submitting Report	Item #	Stakeholder Group	Requirements/Expectations	Deliverables Cross References
Comptroller General's Office	1	State vendors	Timely processing of disbursements to them. Agency goal: within four business days. Fiscal 2014 average: 2.24 business days	2
Comptroller General's Office	2	State officials, including the governor and members of the General Assembly as well as executive managers of state agencies and their employees	Provision of accurate, timely and thorough financial information, including the state's fiscal year-end revenue and expenditure totals; rebates to the general fund and agencies earned through the state's purchasing card program; and specifics requested on a case-by-case basis	3, 4, 6, 9, 10, 27
Comptroller General's Office	3	Citizens	State government financial information as requested; help with resolving tax levies and liens; and general or specific information about state government sought on a case-by-case basis	11-21, 24
Comptroller General's Office	4	State employees	Processing of state payroll on the 1st and 16th of each month without fail; and receipt of W-2 and 1099 tax filing forms on or before Jan. 31 annually as required by the Internal Revenue Service	1, 7, 8
Comptroller General's Office	5	State Treasurer's Office	Timely, accurate processing of state payroll, vendor payment and other disbursement requests and other financial transactions; and close cooperation in other agency functions such as production of the state's comprehensive annual financial report (CAFR)	1-4, 6, 22

Key Stakeholder Chart

Agency Submitting Report	Item #	Stakeholder Group	Requirements/Expectations	Deliverables Cross References
Comptroller General's Office	6	News media	Timely, complete and accurate data in the agency's SC Fiscal Transparency Website, and responses in the same manner to Freedom of Information Act submissions and other requests for financial and other information on state government; timely and accurate monthly state purchasing card and annual state travel reports; interviews with the agency head; and assistance with other inquiries on a case-by-case basis	11-21, 23, 24
Comptroller General's Office	7	State agencies and state-supported colleges and universities	Timely, accurate processing of vendor payment and other disbursement requests; assistance with accounting, financial reporting and compliance with state financial regulations; and administration of the state's purchasing card program, including rebates to agencies earned through the program	2, 4, 9, 10
Comptroller General's Office	8	SC Judicial Department	Assistance in processing state employee child support payroll withholdings.	1
Comptroller General's Office	9	SC Department of Revenue	Assistance in processing state employee tax levies and liens.	1
Comptroller General's Office	10	Internal Revenue Service	Assistance in processing state employee tax levies and liens.	1
Comptroller General's Office	11	SC Board of Economic Advisors	Monthly state tax collection reports produced by the Comptroller General's Office-led multiagency working group.	22
Comptroller General's Office	12	SC Department of Health and Environmental Control (DHEC)	Assistance in distributing to counties revenue from pollution and water quality fines issued within their jurisdictions by DHEC	25
Comptroller General's Office	13	Local government entities	Accounting and financial reporting assistance, and operation of the S.C. Fiscal Transparency Website	10, 13
Comptroller General's Office	14	Credit rating agencies	Timely, accurate and thorough production of the state's comprehensive annual financial report (CAFR), fiscal year-end revenue and expenditure totals, and other financial information such as the state's various types and amounts of debt	3, 6

Key Stakeholder Chart

Agency Submitting Report	Item #	Stakeholder Group	Requirements/Expectations	Deliverables Cross References
Comptroller General's Office	15	Public school districts	Operation of the S.C. Fiscal Transparency Website; and accounting and financial reporting assistance	10, 13
Comptroller General's Office	16	Accounting firms	Information for auditing local governments' financial statements	3, 10, 24
Comptroller General's Office	17	Voters	The comptroller general is a statewide elected constitutional officer who serves a four-year term	All
Comptroller General's Office	18	Members of the General Assembly	Adherence to expenditure levels set in the annual appropriations act and compliance with all state laws and regulations	All
Comptroller General's Office	19	South Carolina Interactive LLC	This Columbia-based external vendor operates and maintains the platform for the agency's website, and its SC Fiscal Transparency Website, under a no-fee contractual agreement with state government.	11
Comptroller General's Office	20	SC Retirement System Investment Commission	The comptroller general appoints one member of the RSIC board; and, as a member of the Budget and Control Board/State Financial Accountability Authority, the comptroller general also acts as a trustee of RSIC investment funds	5
Comptroller General's Office	21	Budget and Control Board/State Fiscal Accountability Authority	As one of the five members who serve on this important oversight board, the comptroller general has a duty to be fully informed of all matters the board deals with and to participate in all of its meetings by casting votes, engaging in policy discussions and through other actions	5
Comptroller General's Office	22	SC Tobacco Settlement Revenue Management Authority	The Budget and Control Board/State Fiscal Accountability Authority also acts as this entity, and the comptroller general serves as one of its five voting members	5
Comptroller General's Office	23	State Education Assistance Authority	The Budget and Control Board/State Fiscal Accountability Authority also acts as this entity, and the comptroller general serves as one of its five voting members	5

Key Stakeholder Chart

Agency Submitting Report	Item #	Stakeholder Group	Requirements/Expectations	Deliverables Cross References
Comptroller General's Office	24	SC Resources Authority	The Budget and Control Board/State Fiscal Accountability Authority also acts as this entity, and the comptroller general serves as one of its five voting members	5
Comptroller General's Office	25	SC Water Quality Revolving Fund Authority	The Budget and Control Board/State Fiscal Accountability Authority also acts as this entity, and the comptroller general serves as one of its five voting members	5
Comptroller General's Office	26	SC Public Employee Benefit Authority (PEBA)	PEBA policy determinations for the state's five retirement plans go before the Budget and Control Board/State Financial Accountability Authority for approval	5
Comptroller General's Office	27	State agencies and state-supported colleges and universities with projects before the Budget and Control Board/State Financial Accountability Authority	As a member of the BCB/SFAA, the comptroller general has a vote on the entities' property transactions and large construction projects and procurements	5
Comptroller General's Office	28	Investors in state bonds	As a member of the Budget and Control Board/State Fiscal Accountability Authority, the comptroller general casts one of five votes on whether to approve many state bond issuances	5
Comptroller General's Office	29	Legal counsel for state bond issuances	External law firms are retained for assistance in state bond issuances that go before the Budget and Control Board/State Financial Accountability Authority for approval	5
Comptroller General's Office	30	Governmental Accounting Standards Board (GASB)	Adherence to all pronouncements and standards for state and local government accounting promulgated by this oversight body, which plays a key role in establishing generally accepted accounting principles (GAAP) to standardize financial reporting information and make it more useful to investors and other users	3

Key Stakeholder Chart

Agency Submitting Report	Item #	Stakeholder Group	Requirements/Expectations	Deliverables Cross References
Comptroller General's Office	31	National Association of State Comptrollers (NASC)	The comptroller general is a member and former president (2012-13) of this professional industry group, which provides training, technical guidance and other assistance and is part of the National Association of State Auditors, Comptrollers and Treasurers (NASACT)	All

INSTRUCTIONS: Provide information about the body that oversees the agency and to whom the agency head reports including what the overseeing body is (i.e. board, commission, etc.); total number of individuals on the body; whether the individuals are elected or appointed; who elects or appoints the individuals; the length of term for each individual; whether there are any limitations on the total number of terms an individual can serve; whether there are any limitations on the number of consecutive terms an individual can serve; and any other requirements or nuisances about the body which the agency believes is relevant to understanding how the agency performs and its results.

Agency Submitting Report	Type of Body (i.e. Board, Commission, etc.)	# of Times per Year Body Meets	Total # of Individuals on the Body	Are Individuals Elected or Appointed?	Who Elects or Appoints?	Length of Term	Limitations on Total Number of Terms	Limitations on Consecutive Number of Terms	Challenges imposed or that Agency staff and the Body have faced based on the structure of the overseeing body	Other Pertinent Information
Comptroller General's Office	Citizens of South Carolina	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	The Comptroller General is an elected Constitutional Officer

Overseeing Body - Individual Members Chart

INSTRUCTIONS: Provide information about the individual members on the body that oversees the agency including their name, contact information, length of time on the body, profession and whether they are a Senator or House Member. The Major Program Areas Cross References Column should link the individual to the major program area, in the Major Program Areas Chart, in which the individual has a particular influence, if any, by way of serving on a subcommittee within the body, task force, etc. **NOTE:** Responses are not limited to the number of rows below that have borders around them, please list all that are applicable.

Agency Submitting Report	Name of Individual on Body	Contact Information	Profession	Date First Started Serving on the Body	Last Date Served on the Body	Length of Time on the Body (in years)	Senator or House Member? (put Senate or House)	Major Program Areas Cross Reference
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

INSTRUCTIONS: Provide information about the agency's Major Program Areas as those are defined in the Appropriations Act. When completing columns B - K, the agency can copy and paste the information the agency submitted in the Program Template of the FY 2013-14 Accountability Report, just make sure of the following:

a) List only the programs that comprise at least 80% of the total budget and include the % of total budget. The remainder of the programs should be "listed ONLY" in the box labeled "Remainder of Programs", with those program expenditures detailed in the box labeled "Remainder of Expenditures." If the agency has trouble understanding what is requested, refer to the 2012-13 Accountability Report, Section II, number 11.

b) The "Associated Objective(s)" column in the Program Template of the FY 2-13-14 Accountability report has been changed to "Key Performance Measures Cross References." The Key Performance Measures Cross References column should link major programs to charts/graphs in the Key Performance Measurement Processes Section (ex. Chart 5.2-1 or Graph 5.2-2). If the agency has trouble understanding what is requested, refer to the 2012-13 Accountability Report, Section II, number 11; and

c) An additional column, titled "Legal Standards Cross References," has been added at the end. The Legal Standards Cross Reference column should link major programs to the statutes, regulations and provisos listed in the Laws Section of this report, which they satisfy.

Included below is an example, with a partial list of past Major Program Areas from the Department of Transportation. The example does not include information in the columns under expenditures, key performance measures cross reference, legal standards cross references or remainder of expenditures, however the agency must complete these columns when submitting this chart in final form. Please delete the example information before submitting this chart in final form. NOTE: Responses are not limited to the number of rows below that have borders around them, please list all that are applicable.

Note:
 -Key Performance Measures Cross References Column links major programs to the charts/graphs in the Key Performance Measurement Processes Section of the Restructuring Report.
 -Legal Standards Cross References Column links major programs to the statutes, regulations and provisos they satisfy which are listed in the Laws Section of the Restructuring Report.

Agency Submitting Report	Program/Title	Purpose	FY 2012-13 Expenditures				FY 2013-14 Expenditures				Key Performance Measures Cross Reference	Legal Standards Cross References
			General	Other	Federal	TOTAL	General	Other	Federal	TOTAL		
Comptroller General's Office	I. Statewide Payroll/Accounts Payable	Provide centralized payroll for State employees. Review requests for reimbursement from State agencies to ensure compliance with State law.	29.60% of Total Budget (845,064)	5.08% of Total Budget (145,174)	0% of Total Budget	34.68% of Total Budget (990,238)	25.74% of Total Budget (759,020)	8.92% of Total Budget (262,972)	0% of Total Budget	34.65% of Total Budget (1,021,991)	V.A.1.A. V.A.1.B. V.A.2.A. V.A.2.B. V.A.3.A V.A.3.B	97.1. 97.2. 97.3. 97.5. 117.15. 117.20.
Comptroller General's Office	II. Statewide Financial Reporting	Provide centralized reporting of the State's financial activities. Produce the State's Comprehensive Annual Financial Report.	11.13% of Total Budget (317,695)	6.77% of Total Budget (193,351)	0% of Total Budget	17.90% of Total Budget (511,045)	17.45% of Total Budget (514,545)	1.18% of Total Budget (34,710)	0% of Total Budget	18.62% of Total Budget (549,255)	V.A.1.C V.A.2.C. V.A.3.C.	97.2. 117.1. 117.58.
Comptroller General's Office	III. Statewide Accounting	Provide centralized accounting of the State's financial activities. Monitor agency's financial activities to ensure compliance with the Annual Appropriation Act.	14.23% of Total Budget (406,258)	.90% of Total Budget (25,733)	0% of Total Budget	15.13% of Total Budget (431,991)	15.88% of Total Budget (468,459)	1.00% of Total Budget (26,606)	0% of Total Budget	16.89% of Total Budget (498,066)		97.2. 97.4. 117.1. 117.20.
Comptroller General's Office	IV. Administration and Agency Support	Provide executive leadership and administrative services to support the agency's functions. Respond to FOIA requests. Provide information technology applications and maintenance which include all Statewide accounting and payroll functions.	20.06% of Total Budget (572,787)	10.64% of Total Budget (303,868)	0% of Total Budget	30.70% of Total Budget (876,655)	16.86% of Total Budget (876,655)	11.12% of Total Budget (327,896)	0% of Total Budget	27.98% of Total Budget (825,215)		97.2.

Remainder of Programs: List any programs not included above and show the remainder of expenditures by source of funds.
 NONE

Remainder of Expenditures: NONE	% of Total Budget							
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INSTRUCTIONS: List all state and federal statutes, regulations and provisos that apply to the agency ("Laws") and a summary of the statutory requirement and/or authority granted in the particular Law listed. Included below is an example, with a partial list of Laws which apply to the Department of Juvenile Justice and Department of Transportation. The agency will see that a statute should be listed again on a separate line for each year there was an amendment to it. Please delete the example information before submitting this chart in final form. NOTE: Responses are not limited to the number of rows below that have borders around them, please list all that are applicable.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
Comptroller General's Office	1	97.1	State	The Comptroller General is hereby authorized to designate certain employees to sign, in his stead, warrants drawn against the State Treasurer.	Signature Authorization
Comptroller General's Office	2	97.2	State	The Comptroller General is directed, as the State Accounting Officer, to maintain an Enterprise Information System for State Government (SCEIS) that will result in proper authorization and control of agency expenditures, including payroll transactions, and in the preparation and issuance of the official financial reports for the State of South Carolina. Under the oversight of the General Assembly, the Comptroller General is given full power and authority to issue accounting policy directives to state agencies in order to comply with GAAP.	GAAP Implementation & Refinement
Comptroller General's Office	3	97.3	State	There shall be a fee for processing payroll deductions, not to exceed twenty cents, for insurance plans, credit unions, deferred compensation plans, benefit providers, and professional associations per deduction per pay day. The revenues generated from these fees and those provided for child support deductions may be used to support the operations of the Office of Comptroller General.	Payroll Deduction Processing Fee
Comptroller General's Office	4	97.4	State	The lesser of two percent or \$200,000 of the fund balance of the Unemployment Compensation Fund shall be paid out annually to the Office of Comptroller General to be used by that agency to recover the costs of administering the fund.	Unemployment Compensation Fund Administration
Comptroller General's Office	5	97.5	State	The Office of Comptroller General is authorized to retain the first \$100,000 of rebate associated with the Purchasing Card Program and \$200,000 of agency incentive rebates.	Purchasing Card Rebate Program
Comptroller General's Office	6	117.1. (General Provisio)	State	Each institution, department or agency, in remitting such income to the State Treasurer, shall attach with each such remittance a report or statement, showing in detail the sources itemized according to standard budget classification from which such income was derived, and shall, at the same time, forward a copy of such report or statement to the Comptroller General and the Executive Budget Office. In order to facilitate the immediate deposit of collections, refunds of such collections by state institutions where properly approved by the authorities of same, may be made in accordance with directions from the State Comptroller General and State Treasurer.	Revenues, Deposits Credited to General Fund
Comptroller General's Office	7	117.9. (General Provisio)	State	Agencies and institutions shall be authorized to transfer appropriations within programs and within the agency with notification to the Executive Budget Office and Comptroller General. No such transfer may exceed twenty percent of the program budget.	Transfers of Appropriations
Comptroller General's Office	8	117.15. (General Provisio)	State	Salaries paid to officers and employees of the State, including its several boards, commissions, and institutions shall be in full for all services rendered, and no perquisites of office or of employment shall be allowed in addition thereto, but such perquisites, commodities, services or other benefits shall be charged for at the prevailing local value and without the purpose or effect of increasing the compensation of said officer or employee. The charge for these items may be payroll deducted at the discretion of the Comptroller General or the chief financial officer at each agency maintaining its own payroll system.	Allowance for Residences & Compensation Restrictions
Comptroller General's Office	9	117.20. (General Provisio)	State	Subsistence expense and mileage shall be in accordance with rules and regulations established by the Office of Comptroller General.	Travel - Subsistence Expenses & Mileage
Comptroller General's Office	10	117.49. (General Provisio)	State	Until sufficient changes can be made to the State's accounting system and the appointment of appropriate agency heads, the Comptroller General and the State Treasurer shall allow those agencies affected by restructuring to continue processing documents within the account structure existing on June thirtieth, of the prior fiscal year.	Agencies Affected by Restructuring
Comptroller General's Office	11	117.58. (General Provisio)	State	Agencies and other reporting entities required to submit annual audited financial statements for inclusion in the State's Comprehensive Annual Financial Report must comply with the submission dates stipulated in the State Auditor's Office audit contract	Year-End Financial Statements

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
Comptroller General's Office	12	117.83. (General Proviso)	State	State government employees who use a permanently assigned agency or state owned vehicle to commute from their permanently assigned work location to and from the employee's home must reimburse the agency in which they are employed for commuting use in accordance with IRS regulations based on guidance from the Office of Comptroller General which must use the Cents per mile Rule, unless they are exempted from such reimbursement by applicable IRS regulations.	Commuting Costs
Comptroller General's Office	13	117.84. (General Proviso)	State	Each state agency, except state institutions of higher learning, which has composite reservoir bank accounts or any other accounts containing public funds which are not included in the Comptroller General's South Carolina Enterprise Information System shall prepare a report for each account disclosing every transaction of the account in the prior fiscal year.	Bank Account Transparency and Accountability
Comptroller General's Office	14	117.120. (General Proviso)	State	For Fiscal Year 2015-16, the South Carolina Occupational Information System, its authority, responsibilities, FTE's and funding shall be transferred from the Department of Employment and Workforce to the Department of Education. The Department of Administration and the Office of the Comptroller General shall facilitate and coordinate this transfer.	SCOIS Transfer
Comptroller General's Office	15	118.1. (Statewide Revenue)	State	State agencies are required to submit all current fiscal year input documents and all electronic workflow for accounts payable transactions to the Office of Comptroller General by July14, 2016.	Year-End Cutoff
Comptroller General's Office	16	118.3. (Statewide Revenue)	State	Upon determination by the Comptroller General as to the amount to be deposited in the Contingency Reserve Fund, the Comptroller General shall notify the Board of Economic Advisors and the board shall recognize that amount as surplus funds.	Contingency Reserve Fund
Comptroller General's Office	17	118.9. (Statewide Revenue)	State	The Comptroller General or the Executive Budget Office shall (1) provide written notice to each member of the General Assembly when it makes a report concerning an agency, department, or institution that is expending authorized appropriations at a rate which predicts or projects a general fund deficit for the agency, department, or institution, and (2) make monthly progress reports concerning an agency's, department's, or institution's plan to reduce or eliminate the deficit.	Agency Deficit Notice
Comptroller General's Office	18	118.14. (Statewide Revenue)	State	Nonrecurring revenue generated from sources is deemed to have occurred and is available for use in Fiscal Year 2015-16 after September 1, 2015, following the Comptroller General's close of the state's books on Fiscal Year 2014-15.	Nonrecurring Revenue
Comptroller General's Office	19	1A.8. (Department of Education-EIA)	State	The Comptroller General's Office is authorized to make necessary appropriation reductions in Part IA, Section 1,XII.F.2. to prevent duplicate appropriations.	Disbursements/Other Entities
Comptroller General's Office	20	1A.15. (Department of Education-EIA)	State	The Comptroller General must establish and maintain a website to contain the information required by this section from a school district that does not maintain its own internet website. The internet website must be organized so that the public can differentiate between the school districts and search for the information they are seeking.	School Districts and Special Schools Flexibility
Comptroller General's Office	21	11.21. (Commission on Higher Education)	State	Upon a finding by the Executive Budget Office that an institution or school has breached its other fund authorization, the executive director shall send a letter notifying the Comptroller General as to the amount of unauthorized spending and the Comptroller General shall reduce an equal amount from that institution or school's general fund appropriation.	Other Funds Expenditure Authorization
Comptroller General's Office	22	19.2. (South Carolina State University)	State	Within fifteen days of approval by the Joint Bond Review Committee, the State Fiscal Accountability Authority, in consultation with the Comptroller General, shall identify accounts from which the State Treasurer must transfer to the university on the schedule required by the budgetary plan an amount or amounts required by the budgetary plan. Members of the General Assembly must be provided with a complete list of all accounts from which the State Treasurer will transfer funds.	Blue Ribbon Advisory Committee
Comptroller General's Office	23	25.3. (State Board for Technical & Comprehensive Education)	State	The State Board for Technical and Comprehensive Education may reimburse business and industry for prior year training costs billed to the agency after fiscal year closing with the concurrence of the Comptroller General.	Training of New & Expanding Industry - Payments of Prior Year Expenditures
Comptroller General's Office	24	33.17. (Department of Health & Human Services)	State	The Department of Health and Human Services shall submit a comprehensive reporting of all cash balances brought forward from the prior fiscal year. The report must be submitted to the President Pro Tempore of the Senate, Chairman of the Senate Finance Committee, Speaker of the House of Representatives, and Chairman of the House Ways and Means Committee, within fifteen days after the Comptroller General closes the fiscal year.	Carry Forward

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
Comptroller General's Office	25	38.6. (Department of Social Services)	State	The Department of Social Services is authorized to advance sufficient funds during each fiscal year from the Temporary Assistance for Needy Families Assistance Payments general fund appropriations to the Temporary Assistance for Needy Families Assistance Payments federal account only for the purpose of allowing a sufficient cash flow in the federal account. Upon the advance of funds as provided herein, the Comptroller General is authorized to process the July voucher for the funding of benefit checks.	TANF Advance Funds
Comptroller General's Office	26	82.5. (Department of Motor Vehicles)	State	The Department of Motor Vehicles may charge fees to defray the costs associated with auditing and enforcing compliance of all Federal or State statutes and regulations pertaining to personal information for customers receiving information disseminated by the department as allowed by law. The Comptroller General shall place the funds into a special restricted account to be used by the department.	DPPA Compliance Audit
Comptroller General's Office	27	100.16. (Office of Adjutant General)	State	In the event of the activation of the South Carolina National Guard to State Active Duty by the Governor in a Declaration of State Emergency (including Emergency Management Assistance Compact (EMAC)), the State Treasurer and the Comptroller General are hereby authorized and directed to pay from the general fund of the State such funds as necessary, not to exceed \$500,000, to cover the actual costs incurred for personnel, travel, and per diem costs, and the Operational Tempo costs for equipment from the U.S. Property and Fiscal Office.	National Guard State Active Duty
Comptroller General's Office	28	1-1-110 (Administration of Government)	State	The executive department of this State is hereby declared to consist of the following officers, that is to say: The Governor and Lieutenant Governor, the Secretary of State, the State Treasurer, the Attorney General and the solicitors, the Adjutant General, the Comptroller General, the State Superintendent of Education, the Commissioner of Agriculture and the Director of the Department of Insurance.	What officers constitute executive department.
Comptroller General's Office	29	1-1-120 (Administration of Government)	State	In case any vacancy shall occur in the office of Secretary of State, State Treasurer, Comptroller General, Attorney General or Adjutant General, such vacancy shall be filled by election by the General Assembly, a majority of the votes cast being necessary to a choice. If such vacancy occur during the recess of the General Assembly, the Governor shall fill the vacancy by appointment until an election by the General Assembly at the session next ensuing such vacancy.	Vacancies in executive department.
Comptroller General's Office	30	1-1-990 (Administration of Government)	State	All reports and information assembled pursuant to the provisions of this article are considered "public records" as defined in the Freedom of Information Act of 1972. Commencing on July 1, 1985, and thereafter, the Comptroller General shall furnish copies of the information when requested by authorized parties. The provisions of subsection (2) of § 11-35-1230 of the 1976 Code of Laws govern fiscal reporting.	Reports and information deemed public records; dissemination of copies.
Comptroller General's Office	31	1-7-110 (Administration of Government)	State	The Attorney General, when required by the Secretary of State, State Treasurer, Adjutant General, Comptroller General, or any other State officer or the Public Service Commission, consult and advise with them, respectively, on questions of law relating to their official business.	Advice to State officers and Public Service Commission.
Comptroller General's Office	32	1-11-10. (Administration of Government)	State	The State Budget and Control Board shall be compromised of the Governor, ex officio, who shall be chairman, the State Treasurer, ex officio, the Comptroller General, ex officio, and the chairman of the Senate Finance Committee, ex officio, and the chairman of the Ways and Means Committee of the House of Representatives, ex officio.	Constitution of Board.
Comptroller General's Office	33	2-3-25. (General Assembly)	State	Effective after July 1, 1995, if a member of the General Assembly resigns or is expelled, he must repay any compensation he has received for that year on a pro rata basis, prorated from the first day of the session in January each year through the end of the annual session. The Clerk of the Senate or the Clerk of the House of Representatives, as appropriate, shall request the repayment of the compensation paid. If the member does not repay the monies he has received within thirty days of the date of request by the clerk, the Comptroller General is authorized to deduct the appropriate amount from any retirement benefits the member may receive and remit this amount to the credit of the general fund of the State, prorated from the first day of the session in January each year through the end of the annual session.	Requirement of member of General Assembly to repay compensation in event of resignation or expulsion; procedure; remedy for nonpayment.
Comptroller General's Office	34	2-3-70. (General Assembly)	State	Except as provided for in § 2-3-110, all supplies and equipment for use of the General Assembly shall be purchased only upon authority of either the Clerk of the Senate, Clerk of the House or the Legislative Council for the respective branches of the General Assembly, and that a copy of such written authority shall be attached to all warrants in payment thereof before such warrants are honored by the Comptroller General.	Purchase of supplies and equipment for General Assembly.

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Comptroller General's Office	35	2-65-60 (General Assembly)	State	<p>The Comptroller General shall account for and control expenditures of individual federally funded projects for all agencies using the Statewide Accounting and Reporting System. For continuing federal projects, the board shall certify to the Comptroller General the actual funds approved for each project pursuant to Section 2-65-20 of this chapter, and any further adjustments to this amount, based on grant award documentation and pursuant to Section 2-65-40 of this chapter. For new federally funded projects, the board shall inform the Comptroller General of funding levels authorized pursuant to Section 2-65-30 of this chapter.</p> <p>The Comptroller General shall authorize expenditures on each project not to exceed the amount certified by the board. Upon request of the board, the House Ways and Means Committee, or the Senate Finance Committee, the Comptroller General shall provide periodic reports of authorization levels, expenditures, revenues, and other data related to the federal projects. Upon request of the board, the House Ways and Means Committee, or the Senate Finance Committee, state agencies shall provide grant award and related actual funding information.</p>	Duties of Comptroller General
Comptroller General's Office	36	2-65-70 (General Assembly)	State	All agencies receiving federal grants or contracts shall recover the maximum allowable indirect costs on those projects, subject to applicable federal laws and regulations. Each agency receiving grants or contracts to which indirect costs may be charged must have an approved indirect cost rate or cost allocation plan. The State Comptroller General shall assist the board in ensuring compliance with this section.	Recovery of indirect costs.
Comptroller General's Office	37	4-9-150 (Counties)	State	The council shall provide for an independent annual audit of all financial records and transactions of the county and any agency funded in whole by county funds and may provide for more frequent audits as it considers necessary. A copy of the report of the audit must be submitted to the Comptroller General no later than January first each year following the close of the books of the previous fiscal year.	Audits of county records; designation of auditors; public inspection of report.
Comptroller General's Office	38	4-9-1060 (Counties)	State	The county commissioners shall keep an account of claims audited and allowed by them against the several funds appropriated for county purposes in accordance with a form to be prescribed by the Comptroller General, and they shall conform to any system of bookkeeping that may be prescribed for use in their office by the Comptroller General.	Commissioners shall account for claims audited and allowed and conform to prescribed system of bookkeeping.
Comptroller General's Office	39	6-1-50. (Local Government)	State	Notification by the Director of the Revenue and Fiscal Affairs Office to the Comptroller General that an entity has failed to file the annual financial report thirty days after written notification to the chief administrative officer of the entity must result in the withholding of ten percent of subsequent payments of state aid to the entity until the report is filed.	Financial report required.
Comptroller General's Office	40	8-11-20. (Public Officers and Employees)	State	All persons who hold or are appointed to any of the positions in the departments of the State government referred to in this section, or who shall be appointed by any of such departments as accountants to investigate and report the condition of any State or county officer, shall take oath of office in the usual form and the constitutional oath and give good and sufficient bond in the form of official bonds as prescribed by § 8-3-30.	Oath and bonds of certain state employees; blanket departmental bonds.
Comptroller General's Office	41	8-11-33. (Public Officers and Employees)	State	<p>Notwithstanding any other provision of law, a state agency that has its payroll processed by the Office of the Comptroller General is authorized to withhold or deduct any portion of a state employee's wages when:</p> <p>(1) the State of South Carolina or a state agency that has its payroll processed by the Office of the Comptroller General in its role as an employer is required or empowered to do so by state or federal law; or</p> <p>(2) an overpayment of wages to an employee as a result of a miscalculation or other bona fide error has occurred.</p> <p>Prior to any deduction being made pursuant to this section, the employee must receive advance written notice of the deduction, the reason for the deduction, and the actual dollar amount or percentage of wages which will be deducted during one or more pay periods.</p>	Withholding or deduction pay from state employee's wages.
Comptroller General's Office	42	8-11-35. (Public Officers and Employees)	State	The Comptroller General, after June thirtieth of each year, shall report to the Senate Finance Committee and the House Ways and Means Committee the names of all employees receiving dual compensation and the amounts received. The report shall list information under the primary employing agency, and in the format which lists employees under the requesting or secondary agency.	Salary payment schedule; maximum salaries; dual compensation; reports; exception.

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Comptroller General's Office	43	8-11-75. (Public Officers and Employees)	State	An employee participating in any plan under the Deferred Compensation Program may repay a plan loan made by the employee through payroll deductions from the employee's compensation. At the request of a state employee the Comptroller General may by payroll deduction collect and pay over to the appropriate entity the amount designated by the employee to repay a deferred compensation plan loan.	Repayment of deferred compensation plan loans.
Comptroller General's Office	44	8-11-80. (Public Officers and Employees)	State	The Comptroller General may, upon request of employees of the State, make deductions from the compensation of the employees for the payment of premiums for life, hospital, and other types of insurance plans as are in force and a member of the deduction system on the effective date of this act. The Comptroller General may not make deductions where deductions are made for less than two hundred fifty state employees in any particular plan. The Comptroller General shall pay over to the insurance company, or its agents designated to receive the funds, all amounts so collected or withheld.	Deduction for group life, hospital and other insurance.
Comptroller General's Office	45	8-11-83. (Public Officers and Employees)	State	The Comptroller General and all other state agencies, upon request of employees of the State, shall make deductions from the compensation of the employees for the payment of membership dues for the South Carolina State Employees' Association and for the South Carolina Troopers' Association. The Comptroller General and state agencies shall pay over to the respective associations all amounts so collected or withheld.	Payroll deduction for dues of State Employees' Association.
Comptroller General's Office	46	8-11-90. (Public Officers and Employees)	State	The Comptroller General, or any state department, institution, or agency of state government authorized by the State Budget and Control Board to make disbursements from their own bank accounts shall make deductions for taxes required to be deducted or withheld by the federal government, from the compensation of state employees, and pay over to the Director of Internal Revenue, or any agency designated to receive such funds, all collections so deducted or withheld.	Deductions for Federal taxes.
Comptroller General's Office	47	8-11-91. (Public Officers and Employees)	State	The Comptroller General shall, and the governing body of any school district may, upon written authorization by any officer or employee, deduct from the salary or wages of any such officer or employee contributions to be paid over to eligible nonprofit charitable organizations, or groups of such organizations, in the manner prescribed by §§ 8-11-92 through 8-11-97. Chief finance officers of state agencies and institutions maintaining payroll accounts separate from the office of the Comptroller General likewise shall make deductions from the salaries and wages of their officers and employees for such contributions.	Deductions for charitable contributions.
Comptroller General's Office	48	8-11-93. (Public Officers and Employees)	State	Because of the high cost to be borne by the State in providing administrative services regarding payroll deductions for contributions to charitable organizations, even though an organization may be eligible under § 8-11-92 no such deductions shall be authorized by the Comptroller General, or by the chief finance officer of a state agency or institution maintaining separate payroll accounts, unless at least ten percent of the employees or two hundred employees, whichever shall be the lesser, who are paid from such payroll account, have made a written authorization to deduct contributions to an eligible charitable organization or group of such organizations.	Minimum level of employee participation required.
Comptroller General's Office	49	8-11-95. (Public Officers and Employees)	State	The Comptroller General, and the chief finance officers of state agencies and institutions maintaining separate payroll accounts, shall permit two time periods during any calendar year for general charitable-solicitation drives within state offices, agencies and institutions.	Two charitable solicitation drives permitted per year.
Comptroller General's Office	50	8-11-96. (Public Officers and Employees)	State	Authorization for payroll deductions for charitable contributions may be made or terminated at any payroll period by the officer or employee concerned; provided, that either the Comptroller General or the chief finance officer concerned may require that deductions be made pro rata from each payroll check or in such other manner as will reduce to a minimum both the cost of handling such deductions and any interference with regular payroll procedures.	When authorization for payroll deductions may be made or terminated; deductions may be prorated.
Comptroller General's Office	51	8-11-97. (Public Officers and Employees)	State	The Comptroller General, and the chief finance officers concerned, shall promulgate regulations necessary and expedient to accomplishing the purposes of §§ 8-11-91 through 8-11-96.	Promulgation of regulations.
Comptroller General's Office	52	8-11-98. (Public Officers and Employees)	State	The Comptroller General or any official of a political subdivision of the State which is authorized to disburse funds in payment of salaries or wages of public officers or employees shall, upon written authorization, deduct from the salary or wages of such officer or employee the amounts authorized for payment to any lawfully chartered credit union. The monies deducted shall be paid promptly to the designated organization.	Deductions for payment to credit union.

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Comptroller General's Office	53	8-11-99. (Public Officers and Employees)	State	The Comptroller General, at the request of a state employee, may by payroll deduction collect and pay over to the appropriate entity fees assessed the employee for parking on state-owned or state-operated property.	Payroll deduction for parking fees on state-owned or operated property.
Comptroller General's Office	54	8-15-65. (Public Officers and Employees)	State	(A) The General Assembly shall appropriate annually salary supplements for the following county officers: (1) clerks of court; (2) probate judges; (3) sheriffs; (4) registers of deeds; (5) auditors; (6) treasurers. (B) The amounts appropriated for salary supplements pursuant to subsection (A) must include both salary and related employer contributions and are in addition to amounts provided as compensation for these officials by counties. To the extent that compensation for these officers is reduced by a county or there is any other reduction of expenditures in the operations of their offices, a corresponding reduction must be made in the distribution otherwise due the county pursuant to Chapter 27 of Title 6, the State Aid to Subdivisions Act. (C) Except as provided in subsection (B), the salary supplement must be uniform with respect to a particular county officer but may vary between the different category of officers. (D) Amounts appropriated for the officers listed in subsection (A)(1), (2), (3), and (4) must be paid to county treasurers in a lump sum at the beginning of the fiscal year and paid to these officers over a twelve-month period in the same manner that salaries are paid county employees. Amounts appropriated pursuant to this section for the officers listed in subsection (A)(5) and (6) must be administered by the Office of the Comptroller General and paid in accordance with the schedule and method of payment provided for state employees.	Annual salary supplements.
Comptroller General's Office	55	9-1-60. (Retirement Systems)	State	(A) The System may develop and implement a program for the administration of a flexible benefits or "cafeteria" plan as defined by Section 125 of the Internal Revenue Code of 1986 for all employees covered by the health and dental insurance plan administered by the System. The plan may not decrease contributions paid to or benefits paid by the System. The South Carolina Department of Highways and Public Transportation is herewith authorized to continue its independent cafeteria or flexible benefits pilot plan and to modify and implement the plan to accomplish maximum available benefits under Internal Revenue Section 125, until such time as the Comptroller General can convert Department of Transportation employees into the state cafeteria plan.	Implementation of "cafeteria" plan.
Comptroller General's Office	56	9-1-1170 (Retirement Systems)	State	If within ninety days after request by the Board any employer has not provided the System with the records and other information required under this item or if the full accrued amount of the contributions and interest provided for under this section due from members employed by an employer or from an employer other than the State has not been received by the System from the chief fiscal officer of the employer within thirty days after the last due date as provided in this item, then upon notification by the Board to the State Treasurer and Comptroller General as to the default of the employer as provided in this item, any distributions which might otherwise be made to the employer from any funds of the State must be withheld from the employer until notice from the Board to the State Treasurer that the employer is no longer in default.	Collection of employers' contributions.
Comptroller General's Office	57	9-1-1350 (Retirement Systems)	State	Notwithstanding the amounts annually appropriated as "State Employer Contributions", the State Treasurer and Comptroller General are hereby authorized and directed to transfer from the general fund of the State to the proper Retirement System Accounts, month by month, during the current fiscal year, such funds as are necessary to comply with the terms of the Retirement Act as amended, with respect to contributions by the State of South Carolina to the Retirement System.	Transfers from general fund authorized.
Comptroller General's Office	58	9-1-1850 (Retirement Systems)	State	A member who has at least twenty-five years of creditable service may elect to receive up to three years of additional service credit as though the additional service credit were rendered by the member as an employee or member upon paying into the member's retirement system, during the ensuing number of years the member wishes to purchase in the manner the Comptroller General shall direct, the employer and employee contributions that would be due for the position that the member presently holds at the salary level in effect during those years.	Purchases of additional service credit by members with at least twenty-five years of creditable service.

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Comptroller General's Office	59	9-3-540 (Retirement Systems)	State	Delinquent payments due under § 9-3-520 must be charged interest compounded annually based on the adjusted prime rate charged by banks, rounded to the nearest full percent. The effective date of the adjustment must be based on the twelve-month period ending March thirty-first of any calendar year and must be established by April fifteenth for an effective date of the next first day of July. The adjusted prime rate charged by banks means the average predominant prime rate quoted by commercial banks to large businesses as determined by the Board of Governors of the Federal Reserve System. The adjusted prime rate used must be the adjusted prime rate charged by the bank during March of that year. Delinquent payments may be recovered by action in a court of competent jurisdiction against the political subdivision liable therefor or may, at the request of the state agent, be deducted from any other monies payable to such subdivision by any department or agency of the State. Upon notification of the state agent to the State Treasurer and Comptroller General as to a delinquency of any payments due under § 9-3-520 or of the failure of any political subdivision to make required reports, any distributions which might otherwise be made to the political subdivision from any funds of the State shall be withheld from such political subdivision until notice from the state agent to the State Treasurer that such political subdivision is no longer in default in its payments or in filing the required reports.	Procedures for collection of delinquent contributions from political subdivisions.
Comptroller General's Office	60	9-4-50. (Retirement Systems)	State	(A) The South Carolina Public Employee Benefit Authority shall maintain a transaction register that includes a complete record of all funds expended, from whatever source for whatever purpose. The register must be prominently posted on the authority's Internet website and made available for public viewing and downloading. 2 (C) If the authority has a question or issue relating to technical aspects of complying with the requirements of this section or the disclosure of public information under this section; it shall consult with the Office of the Comptroller General, which may provide guidance to the authority.	Transaction register of all funds expended.
Comptroller General's Office	61	9-5-450 (Retirement Systems)	State	Upon notification of the state agent to the State Treasurer and Comptroller General as to a delinquency of any payments due under § 9-5-430 or of the failure of any political subdivision to make required reports, any distributions which might otherwise be made to the political subdivision from any funds of the State must be withheld from the political subdivision until notice from the state agent to the State Treasurer that the political subdivision is no longer in default in its payments or in filing the required report.	Collection of delinquent payments from employers; withholding of State funds for delinquency or failure to make reports.
Comptroller General's Office	62	9-11-230 (Retirement Systems)	State	If within ninety days after request therefor by the Board any employer has not provided the System with the records and other information required hereunder or if within thirty days after the last due date, as herein provided, the full accrued amount of the employer contributions due on account of members employed by an employer has not been received by the System from the chief fiscal officer of the employer, then upon notification by the Board to the State Treasurer and Comptroller General as to the default of the employer as herein provided, any distributions which might otherwise be made to the employer from any funds of the State must be withheld from the employer until notice from the Board to the State Treasurer that the employer is no longer in default.	Contributions shall be paid monthly; State funds may be withheld if records or money not received on time.
Comptroller General's Office	63	9-16-315 (Retirement Systems)	State	One member is appointed by the Comptroller General. Members shall serve for terms of five years and until their successors are appointed and qualify, except that of those first appointed, the appointees of the Comptroller General and the Chairman of the Senate Finance Committee shall serve for terms of three years and the appointee of the Chairman of the Committee on Ways and Means and the representative appointee shall serve for terms of one year. Terms are deemed to expire after June thirtieth of the year in which the term is due to expire. Members are appointed for a term and may be removed before the term expires only by the Governor for the reasons provided in Section 1-3-240(C).	Retirement System Investment Commission; membership; terms; qualifications; chief investment officer and administrative staff; costs and salary.
Comptroller General's Office	64	10-9-150 (Public Buildings and Property)	State	As a condition precedent to the right to dig, mine, and remove the rocks and deposits granted by a license, each licensee shall enter into bond, with security, in the penal sum of five thousand dollars, conditioned for the making at the end of every month of true and faithful returns to the Comptroller General of the number of tons of phosphate rock and phosphoric deposits so dug or mined and the punctual payment to the State Treasurer of the royalty provided at the end of every quarter or three months. The bond and sureties are subject to the approval required by law for the bonds of state officers.	Bond of license.

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Comptroller General's Office	65	10-9-190 (Public Buildings and Property)	State	Each person to whom a license shall be issued must, at the end of every month, make to the Comptroller General a true and lawful return of the phosphate rock and phosphoric deposits he may have dug or mined during such month and shall punctually pay to the State Treasurer, at the end of every quarter or three months, a royalty of five cents per ton upon each and every ton of the crude rock (not of the rock after it has been steamed or dried), the first quarter to commence to run on the first day of January in each year.	Returns of rock mined; payment of royalty; rate of royalty.
Comptroller General's Office	66	10-9-200 (Public Buildings and Property)	State	The State Budget and Control Board shall, within twenty days after the grant of any license as aforesaid, notify the Comptroller General of the issuing of such license, with the name of the person to whom issued, the time of the license and the location for which it was issued.	Comptroller General notified of licenses issued.
Comptroller General's Office	67	11-3-10. (Public Finance)	State	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.	Bond.
Comptroller General's Office	68	11-3-20. (Public Finance)	State	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.	Salary; fees and perquisites.
Comptroller General's Office	69	11-3-40. (Public Finance)	State	The Comptroller General shall employ such assistance as the General Assembly may provide.	Assistance.
Comptroller General's Office	70	11-3-50. (Public Finance)	State	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.	Record of General Assembly appropriations and contingent accounts.
Comptroller General's Office	71	11-3-80. (Public Finance)	State	The Comptroller General shall make to the General Assembly an annual report of the names of the pensioners of the State.	Report of names of pensioners.
Comptroller General's Office	72	11-3-90. (Public Finance)	State	The Comptroller General shall report, annually, to the General Assembly his transactions in regard to unappropriated funds in the State Treasury.	Report as to unappropriated Treasury funds.
Comptroller General's Office	73	11-3-100 (Public Finance)	State	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.	Books of Treasurer; report to General Assembly.
Comptroller General's Office	74	11-3-110 (Public Finance)	State	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.	Transfer of money and papers by Treasurer to successor.
Comptroller General's Office	75	11-3-120 (Public Finance)	State	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.	Comptroller General to inspect vouchers of State Treasurer.
Comptroller General's Office	76	11-3-121 (Public Finance)	State	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.	Advance payment of airfares and registration fees for official travel.
Comptroller General's Office	77	11-3-130 (Public Finance)	State	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.	Payments by Treasurer to be on warrants drawn by Comptroller General; exceptions.
Comptroller General's Office	78	11-3-140 (Public Finance)	State	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.	Procedure for paying state obligations after installation of electronic data processing system.
Comptroller General's Office	79	11-3-150 (Public Finance)	State	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.	Writing off warrants; reissue.

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Comptroller General's Office	80	11-3-160 (Public Finance)	State	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.	Lost warrants; duplicates.
Comptroller General's Office	81	11-3-170 (Public Finance)	State	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.	Payments from State Treasury.
Comptroller General's Office	82	11-3-175 (Public Finance)	State	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.	Consolidation of accounts in connection with lump sum agencies.
Comptroller General's Office	83	11-3-185 (Public Finance)	State	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 State Budget and Control Board, 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.	Warrant requisitions for expenditure of money appropriated by General Assembly; requisition of funds in favor of state institution treasurer.
Comptroller General's Office	84	11-3-210 (Public Finance)	State	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.	Accounts of all persons distributing public money.
Comptroller General's Office	85	11-3-230 (Public Finance)	State	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.	Special Comptroller General accounts for Professional and Occupational Licensing Agencies.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
Comptroller General's Office	86	11-3-240 (Public Finance)	State	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.	Expenses of printing tax forms and supplies,; manner of payment
Comptroller General's Office	87	11-5-130 (Public Finance)	State	The appropriation made for a state institution shall be paid to the treasurer of the institution, who shall be a bonded officer. The bond shall be approved by the Attorney General as to its form and execution and by the Governor as to its sufficiency and shall be filed with the State Treasurer. The treasurer of the institution shall draw his receipt warrant upon the Comptroller General for the amount as needed. Such receipt warrant shall be countersigned by the president or superintendent of the institution and have attached thereto an itemized sworn statement showing the purposes in detail for which the money to be drawn is to be used. All money shall be drawn only when actually owing and due. Upon receipt by the Comptroller General of the receipt warrant, signed and countersigned and with the statement attached as above provided, the Comptroller General shall issue his warrant on the State Treasurer in favor of the treasurer of the institution for the amount drawn, and the State Treasurer shall pay the warrant, the amount thereof to be charged to the appropriation account of such institution by the Comptroller General and the State Treasurer.	Payment of appropriations to state institutions.
Comptroller General's Office	88	11-5-170 (Public Finance)	State	The State Treasurer shall, at the close of business on each day, send to the Comptroller General a report of all monies paid out by him, to whom paid and on what account, except that paid upon warrants of the Comptroller General.	State Treasurer to send daily reports to Comptroller General.
Comptroller General's Office	89	11-5-180 (Public Finance)	State	The State Treasurer shall, at the end of every month, report to the Comptroller General an accurate statement of the cash transactions of the Treasury, of every description, stating therein every sum of money received or paid away in behalf of the State, particularizing the person and his office of whom received and to whom paid, as also on what account received and for what purpose paid. He shall, at all times, when required by the Comptroller General, produce to him satisfactory statements of the cash in hand and furnish him promptly with the official information, duly certified, relative to any matter connected with the revenue and finance of the State.	Monthly reports to Comptroller General of cash transactions.
Comptroller General's Office	90	11-7-20. (Public Finance)	State	(B) Annually the State Auditor shall audit or cause to be audited the State's basic financial statements prepared by the Comptroller General of South Carolina. (D) Audits must be conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations.	Annual audits of state agencies.
Comptroller General's Office	91	11-7-60. (Public Finance)	State	Each State agency shall remit to the State Auditor an amount representing an equitable portion of the expense of contracting with a certified public accounting firm to conduct a portion of the audit of the State's Comprehensive Annual Financial Report prepared by the Comptroller General's Office. Each state agency's equitable portion of the expense must be determined by a schedule developed by the State Auditor. The remittance must be based upon invoices provided by the State Auditor upon completion of the annual audit. The audit must be rebid using a request for proposals no less frequently than every five years.	Cost of preparing Comprehensive Annual Financial Report; requests for proposal.
Comptroller General's Office	92	11-9-85. (Public Finance)	State	For accounting purposes, the Comptroller General shall calculate revenues of the following taxes and fees on an accrual basis: (1) stamp and business license; (2) alcoholic liquor; (3) beer and wine; (4) soft drink; (5) electric power; (6) gasoline and motor fuel; (7) admission, including bingo admissions; (8) sales, use, and casual excise; and (9) recording deed.	Tax and fee revenues to be calculated on accrual basis.

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Comptroller General's Office	93	11-9-125. (Public Finance)	State	State agencies shall remit to the general fund of the State any funds found to exist in agency accounts. If an agency believes funds have been inappropriately identified as the funds defined in this section, the agency may appeal through the process provided in Sections 2-65-30 and 2-65-40. A report of the amount of funds credited to the general fund of the State pursuant to this section must be made by the Comptroller General at the time of each official state revenue forecast. This report must be provided to the Executive Budget Office and the Revenue and Fiscal Affairs Office, the Senate Finance Committee, and the House Ways and Means Committee. Research and student aid grants, including indirect cost recoveries, are exempt from this provision.	Order of expenditure of funds by state agencies; remittance of certain funds to state general fund.
Comptroller General's Office	94	11-9-240. (Public Finance)	State	(2) That nothing herein shall be construed as authority to confuse or consolidate any of the accounts that are now carried on the books and records in the office of the Comptroller General and State Treasurer and all expenditures shall be charged against the separate accounts as now provided in the office of the Comptroller General and State Treasurer;	Budget and Control Board may borrow from departments of state government.
Comptroller General's Office	95	11-9-340. (Public Finance)	State	The Comptroller General shall, as a part of his annual report, give the amount of the bonded indebtedness of the State.	Statement of bonded indebtedness in Comptroller General's report.
Comptroller General's Office	96	11-9-860. (Public Finance)	State	Expenditure schedules used in conjunction with any economic announcements must be verified by the Comptroller General prior to publication.	Verification by Comptroller General of expenditure schedules used with economic announcements.
Comptroller General's Office	97	11-9-890. (Public Finance)	State	B. If at the end of the first, second, or third quarter of any fiscal year quarterly revenue collections are two percent or more below the amount projected for that quarter by the Board of Economic Advisors, the State Budget and Control Board, within seven days of that determination, shall take action to avoid a year-end deficit. Notwithstanding Section 1-11-495, if the State Budget and Control Board does not take unanimous action within seven days, the Director of the Office of State Budget must reduce general fund appropriations by the requisite amount in the manner prescribed by law. Upon making the reduction, the Director of the Office of State Budget immediately must notify the State Treasurer and the Comptroller General of the reduction, and upon notification, the appropriations are considered reduced. No agencies, departments, institutions, activity, program, item, special appropriation, or allocation for which the General Assembly has provided funding in any part of this section may be discontinued, deleted, or deferred by the Director of the Office of State Budget. A reduction of rate of expenditure by the Director of the Office of State Budget, under authority of this section, must be applied as uniformly as shall be practicable, except that no reduction must be applied to funds encumbered by a written contract with the agency, department, or institution not connected with state government.	Delineation of fiscal year revenue estimates by quarters; reduction of general fund appropriations; action to avoid year-end deficit.
Comptroller General's Office	98	11-11-15. (Public Finance)	State	The functions of the State Budget and Control Board in the preparation and submission to the General Assembly of the recommended state budget are devolved upon the Governor. Wherever the phrase "State Budget and Control Board" appears in the context of preparing and submitting budget recommendations to the General Assembly, it means the Governor. In preparing the recommended state budget, the Governor may consult with the State Treasurer, the Comptroller General, or other state officials as needed. The Executive Budget Office shall assist the Governor in preparing the budget recommendations, but this function of the Executive Budget Office may not be construed as altering the overall management and administration of the Executive Budget Office.	Budget functions devolved on Governor; Budget Office to assist.

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Comptroller General's Office	99	11-11-40. (Public Finance)	State	<p>On or before the first day of each November the Comptroller General shall furnish to the Governor the following statements, classified and itemized in strict accordance with the budget classifications adopted by the Governor:</p> <p>(1) A statement showing the balance standing to the credit of the several appropriations for each department, bureau, division, officer, board, commission, institution or other agency or undertaking of the State at the end of the last preceding appropriation year;</p> <p>(2) A statement showing the monthly expenditures and revenues from each appropriation account and the total monthly expenditures and revenues from all the appropriation accounts, including special and other appropriations, in the twelve months of the last preceding appropriation year;</p> <p>(3) A statement showing the annual expenditures in each appropriation account and the revenues from all sources, including expenditures and revenues from special and other appropriations, for each of the last two appropriation years, with a separate column showing the increase or decrease for each item;</p> <p>(4) An itemized and complete financial balance sheet for the State at the close of the last preceding fiscal year ending June thirtieth; and</p> <p>(5) Such other statements as the board shall request.</p>	Annual statements from Comptroller General.
Comptroller General's Office	100	11-11-50. (Public Finance)	State	<p>On or before the first day of December, annually, the Comptroller General shall furnish to the Governor an estimate of the financial needs of the State, itemized in strict accordance with the budget classifications adopted by the Governor and certified and approved by the presiding officer of each House for each year beginning with the first day of July thereafter; and he shall also furnish an estimate of the financial needs of the judiciary, as provided by law, itemized in strict accordance with the budget classification adopted by the Governor, for each year, beginning with the first day of July thereafter. The Comptroller General shall transmit to the Governor with these estimates full and detailed explanations of all increases or decreases. These estimates together with the accompanying explanations of increases and decreases shall be included in the budget by the Governor without revisions, but with its recommendations thereon.</p>	Comptroller General shall furnish annual estimate of needs of State.
Comptroller General's Office	101	11-11-110. (Public Finance)	State	<p>The Chairman of the Ways and Means Committee of the House of Representatives and the Chairman of the Finance Committee of the Senate shall receive, in addition to their per diem, their actual traveling expenses, to be audited and approved by the Comptroller General.</p>	Expenses of certain committee chairmen of the General Assembly.
Comptroller General's Office	102	11-11-155. (Public Finance)	State	<p>A) The revenue from the tax imposed pursuant to Article 11, Chapter 36, Title 12 is automatically credited to a fund separate and distinct from the state general fund known as the "Homestead Exemption Fund". The Board of Economic Advisors shall account for the Homestead Exemption Fund revenue separately from general fund revenues, and the board shall make an annual estimate of the receipts by the Homestead Exemption Fund by February fifteenth of each year. This estimate shall be transmitted to the State Treasurer, Comptroller General, the Chairmen of the House Ways and Means Committee and the Senate Finance Committee, and to each school district and county. No portion of these revenues may be credited to the Education Improvement Act (EIA) Fund.</p>	Homestead Exemption Fund established.
Comptroller General's Office	103	11-11-180. (Public Finance)	State	<p>A) By August thirty-first of each year, the Comptroller General shall report to the State Budget and Control Board the amounts of general fund revenues and expenditures recorded for the preceding fiscal year and any resulting surplus or deficit of the general fund from a budgetary-based perspective. If the Comptroller General determines that annual expenditures exceeded revenues, an operating deficit must be declared in the report and the State Budget and Control Board must meet to address the deficit within sixty days of receiving the report or earlier at any previously scheduled meeting. The operating deficit must be the first item on the agenda of the first State Budget and Control Board meeting held after the Comptroller General reports a deficit pursuant to this section.</p> <p>(B) Notwithstanding any other provision of law, if the Comptroller General reports an operating deficit for the preceding fiscal year and it is determined funds are needed to balance the Budgetary General Fund after the use of the General Reserve Fund as provided in Section 11-11-310(B), the State Budget and Control Board is authorized to borrow the amount needed to balance the Budgetary General Fund by borrowing from any department of state government any surplus to the credit of the state department on hand in the Office of the State Treasurer. Upon approval by the State Budget and Control Board of a repayment schedule, the State Treasurer is authorized to transfer to the State Budget and Control Board from the general fund the amount necessary to repay the loan with interest no later than June thirtieth of the following fiscal year.</p>	Declaration of operating deficit; meeting to address deficit; borrowing of surpluses authorized.

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Comptroller General's Office	104	11-11-220. (Public Finance)	State	A) There is created in the state treasury a fund separate and distinct from the general fund of the State, the Capital Reserve Fund, and all other funds entitled the Contingency Reserve Fund. All general fund revenues accumulated in a fiscal year in excess of general appropriations and supplemental appropriations must be credited to this fund. Revenues credited to this fund in a fiscal year may be appropriated by the General Assembly. Upon determination by the Comptroller General as to the amount to be deposited in the Contingency Reserve Fund, the Comptroller General shall notify the Board of Economic Advisors and the board shall recognize that amount as surplus funds.	Contingency Reserve Fund established.
Comptroller General's Office	105	11-11-345. (Public Finance)	State	(A) Beginning July 1, 2006, if the Comptroller General determines upon the closing of the state's financial books for a fiscal year that the State has a negative Generally Accepted Accounting Principles Fund balance (GAAP Fund Deficit), any appropriations contained in a general or supplemental appropriations act which expends surplus general fund revenues or in a Capital Reserve Fund appropriations act to be effective during the next fiscal year are suspended and must be used to the extent necessary to offset the GAAP Fund Deficit in the manner the General Assembly shall provide.	Suspension of appropriations; negative GAAP Fund balance defined.
Comptroller General's Office	106	11-11-410. (Public Finance)	State	(C) The Comptroller General, or any other authorized agency, commission, or officer, may not approve or issue warrants which would allow disbursements above the amount appropriated for general fund purposes unless and until the General Assembly authorizes expenditures in excess of the limitation through procedures provided for in this article. This subsection may not apply to funds transferred from the reserve fund to the general fund.	Appropriations subject to spending limitation; financial emergency; surplus funds.
Comptroller General's Office	107	11-13-40. (Public Finance)	State	The State Treasurer, with the advice and approval of the State Budget and Control Board, shall keep in a general deposit account all monies held by him for the account of all state funds which, in the opinion of the board, may be properly consolidated. The board shall designate the accounts which shall be so kept and the accounts which shall be carried as special deposits. The records of the State Treasurer and the Comptroller General shall, at all times, reflect the true cash balance of each fund comprising the general deposit account. Properly authorized obligations of the respective state funds comprising the general deposit account shall be paid therefrom, but no overdraft shall be permitted in any funds which will not be covered by the receipt of revenue or monies belonging to such fund within a reasonable time.	General deposit account.
Comptroller General's Office	108	11-13-70. (Public Finance)	State	Banks or trust companies having deposits made by the State Treasurer shall file a report with the Treasurer on the first day of each calendar month on forms furnished by the Comptroller General.	Reports from depositories to Treasurer.
Comptroller General's Office	109	11-13-80. (Public Finance)	State	Banks or trust companies having on deposit funds of the State shall transmit monthly to the Comptroller General a copy of the report made to the State Treasurer under the provisions of § 11-13-70.	Depositories to report deposits monthly to Comptroller General.
Comptroller General's Office	110	11-13-120. (Public Finance)	State	All state departments, boards, bureaus, commissions or other state agencies charged with the collection of any taxes, licenses, fees, interest or any income to the State shall, with ordinary business promptness, deposit the same when collected with or to the credit of the State Treasurer, either at his office in the State Capitol or in such bank or banking institution within the State as shall be designated by the State Treasurer; provided, that this section and § 11-13-110 shall not apply to the collection of state taxes by county treasurers, who shall collect and remit as required by the Comptroller General.	Manner of depositing state funds; exception for county treasurers.

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Comptroller General's Office	111	11-35-45. (Public Finance)	State	<p>(A) All vouchers for payment of purchases of services, supplies, or information technology must be delivered to the Comptroller General's office within thirty work days from acceptance of the goods or services and proper invoice. After the thirtieth work day, following acceptance or the postmark on the invoice, the Comptroller General shall levy an amount not to exceed fifteen percent each year from the funds available to the agency, this amount to be applied to the unpaid balance to be remitted to the vendor unless the vendor waives imposition of the interest penalty.</p> <p>(B) All agencies and institutions of the State are required to comply with the provisions of this section. Only the lump sum institutions of higher education are responsible for the payment of all goods or services within thirty work days after the acceptance of the goods or services and proper invoice, whichever is received later, and shall pay an amount not to exceed fifteen percent per annum on any unpaid balance which exceeds the thirty work-day period, if the vendor specifies on the statement or the invoice submitted to such institutions that a late penalty is applicable if not paid within thirty work days after the acceptance of goods or services.</p> <p>(C) The Comptroller General shall issue written instructions to the agencies to carry out the intent of this section. All offices, institutions, and agencies of state government shall fully cooperate with the Comptroller General in the implementation of this section.</p> <p>(D) The thirty-day period shall not begin until the agency, whether or not the agency processes vouchers through the Comptroller General, certifies its satisfaction with the received goods or services and proper invoice.</p>	Payment for goods and services received by State.
Comptroller General's Office	112	11-35-1230. (Public Finance)	State	<p>(2) The Division of Budget Analysis, or other office or division within the Budget and Control Board, in consultation with the Comptroller General, shall assume responsibility for operation and maintenance of the automated quarterly fiscal reporting procedures. The Comptroller General and the Division of Budget Analysis, or other office or division within the Budget and Control Board, shall assume responsibility for providing quarterly reports to the General Assembly regarding the status of personnel positions, budgets, transfers, and expenditures in all state agencies, departments, and institutions in a format developed in consultation with the Legislative Audit Council. The Legislative Audit Council shall periodically review the reporting system and coordinate legislative information needs with the Office of the Comptroller General and the Division of Budget Analysis, or other office or division within the Budget and Control Board, as necessary. All agencies, departments and institutions of state government shall report to the Comptroller General and the Division of Budget Analysis, or other office or division within the Budget and Control Board, any required information. The Legislative Audit Council shall undertake a periodic review of the reporting and data analysis system developed by the division for reporting both commodities purchased and those not purchased through the division's central purchasing system, and shall make recommendations for incorporating these reporting procedures into the Statewide Accounting and Reporting System (STARS) as necessary to reduce unnecessary duplication and improve efficiency, effectiveness, and accountability.</p>	Auditing and fiscal reporting.
Comptroller General's Office	113	11-37-260. (Public Finance)	State	<p>If at any time any local government fails to effect the punctual payment of the principal of or interest on its local obligations, the State Treasurer shall withhold from the local government sufficient monies from any state appropriation to the local government and apply so much as is necessary to the payment of the principal of and interest on the local obligation of the government. All appropriations of local governments of the State are subject to the provisions of this section. If the local government does not receive state aid in an amount necessary to repay the obligation, the Comptroller General may levy and require the applicable county treasurer to collect and remit to the authority an ad valorem tax sufficient to meet the obligation.</p>	State Treasurer may withhold monies from defaulting local governments.
Comptroller General's Office	114	11-37-270. (Public Finance)	State	<p>B) Act 682 of 1988 contains features authorizing the issuing of bonds for the benefit of private eleemosynary companies; permitting bond proceeds to be used to acquire local obligations payable from property taxes; permitting the imposition of local property taxes by the Comptroller General for the repayment of local obligations and providing for the payment of local obligations and authority bonds from state appropriations. It is anticipated that these features will be presented to the court for a confirmation of their constitutionality. In the meantime, the authority shall proceed in order to meet the deadline established by the Farmers Home Administration to issue, pursuant to Act 682 of 1988, bonds which can be issued independent of the features described above. The General Assembly declares that the remaining portion of Act 682 of 1988 is capable of being executed in accordance with the legislative intent, wholly independent of those features described above, or any of them.</p>	Legislative declaration of intent.

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Comptroller General's Office	115	11-49-40. (Public Finance)	State	A) The authority is governed by a board, which shall consist of five members as follows: the Governor or his designee, the State Treasurer, the Comptroller General, the Chairman of the Senate Finance Committee, and the Chairman of the House Ways and Means Committee. The Governor shall serve as chairman; and in the absence of the Governor, meetings must be chaired by the State Treasurer. All members serve ex officio.	Board; members; compensation; ethics, administrative assistance; personnel.
Comptroller General's Office	116	11-49-100. (Public Finance)	State	All accounts of the authority must be held and maintained separately from all other funds, properties, assets, and accounts of this State and its other agencies. The board shall keep an accurate account of all of its activities and all of its receipts and expenditures and annually, in the month of January, shall make a report of its activities to the State Budget and Control Board, the report to be in a form prescribed by the State Budget and Control Board. Audited financial statements must be submitted to the Comptroller General by October fifteenth following the end of the fiscal year.	Accounts to be maintained separately; annual report.
Comptroller General's Office	117	11-53-10. (Public Finance)	State	Each state agency may establish a special account for the purpose of funding the agency's nonrecurring implementation expenses of the South Carolina Enterprise Information System (SCEIS). An agency may transfer into this account funds at the discretion of the agency head to be set aside and expended for the identified purpose. The total amount of funds transferred into the account cannot exceed the agency's implementation costs as projected by the SCEIS Project Team. The special account is exempt from the calculation of any mid-year budget reduction ordered by the State Budget and Control Board. Any unexpended balance in the special account may be carried forward to the succeeding fiscal year and expended for the same purposes. The Comptroller General shall monitor these special accounts to ensure compliance with the provisions of this joint resolution. It is the intent of the General Assembly that agencies pursue grants and other nonstate funding sources to fund their portion of the SCEIS implementation.	Special accounts.
Comptroller General's Office	118	11-53-20. (Public Finance)	State	It is mandated by the General Assembly that the SCEIS shall be implemented for all agencies, with the exception of lump-sum agencies, the General Assembly or its respective branches or its committees, Legislative Council, and the Legislative Services Agency. The South Carolina Enterprise Information System Oversight Committee, as appointed by the Comptroller General, shall provide oversight for the implementation and continued operations of the system. The Budget and Control Board is authorized to use any available existing technology resources to assist with funding of the initial implementation of the system. It is further the intent of the General Assembly to fund the central government costs related to the implementation of the system. Agencies are required to implement SCEIS at a cost and in accordance with a schedule developed and approved by the SCEIS Oversight Committee. Full implementation must be completed within five years. An agency's implementation cost shall be borne by that agency through existing appropriations, grants, and/or the State Treasurer's Master Lease Program and shall be for the implementation of the "back office" administrative functions that are common to all agencies in the areas of purchasing, finance, human resources, payroll, and budgeting. Any issues arising with regard to project scope, implementation schedule, and associated costs shall be directed to the SCEIS Oversight Committee for resolution. In cooperation with the Comptroller General and the Budget and Control Board's Division of State Information Technology, the South Carolina Enterprise Information System Oversight Committee is required to report by January thirty-first of the fiscal year to the Governor, the Chairman of the Senate Finance Committee, and the Chairman of the House Ways and Means Committee the status of the system's implementation and on-going operations.	Implementation; exemption; reports.
Comptroller General's Office	119	11-55-10. (Public Finance)	State	(A) There is established the State Fiscal Accountability Authority consisting of members as follows: (3) the Comptroller General, who shall serve ex officio;	State Fiscal Accountability Authority; executive director; staff.
Comptroller General's Office	120	12-2-70. (Taxation)	State	(C) It is unlawful for a county auditor to neglect or refuse to comply with the requirements of the law in the making up of his duplicate or fail to file with the Comptroller General the abstracts, vouchers, and settlement sheets within the time required by law. (D) It is unlawful for a county treasurer, after being notified of his removal or suspension from office, to fail to settle with the county auditor and the Comptroller General and pay over all state and county monies in his hands to the officers entitled by law to receive them, within ten days after being notified.	Unlawful conduct by county auditor or treasurer or member of county board of tax appeals.

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Comptroller General's Office	121	12-21-140. (Taxation)	State	All persons taxable under the provisions of this chapter shall pay such taxes to the department. The department shall remit to the State Treasurer all moneys collected under the provisions of this chapter and all such remittances shall be accompanied by a typewritten statement, showing the sources from which the taxes were derived. The department shall furnish the Comptroller General with a true copy of all remittance sheets which the department is required by this chapter to send to the State Treasurer.	Payment of taxes; disposition of taxes collected; remittance sheets.
Comptroller General's Office	122	12-37-290. (Taxation)	State	The application for the exemption shall be made to the auditor of the county in which the dwelling place is located upon forms, provided by the county and approved by the Comptroller General, and a failure to so apply shall constitute a waiver of the exemption for that year. The term "dwelling place" as used herein shall mean the permanent home and legal residence of the applicant. The Comptroller General shall reimburse the State Agency of Vocational Rehabilitation for the actual expenses incurred in making decisions relative to disability from funds appropriated for homestead reimbursement. The Comptroller General shall promulgate such rules and regulations as may be necessary to carry out the provisions herein.	General homestead exemption.
Comptroller General's Office	123	12-39-40. (Taxation)	State	(A) A county auditor may appoint an employee in his office to be his deputy. The appointment must be filed with the Comptroller General and the governing body of that county. When the appointment is filed, the deputy may act for and on behalf of the county auditor when the auditor is incapacitated by reason of a physical or mental disability or during a temporary absence.	Deputy auditor.
Comptroller General's Office	124	12-54-260. (Taxation)	State	(3) "Payment owed by the State" means amounts for which the Comptroller General is responsible for payment and which result from goods or services rendered or to be rendered to the State or its agencies or political subdivisions. (4) "Collecting agency" means the Comptroller General. (B) The department may collect delinquent taxes by means of a setoff procedure as provided in this section. (C) The department shall provide to the Comptroller General the names, social security numbers, or federal employer identification numbers, or other identifying information considered necessary by the Comptroller General to determine whether a payment owed by the State to a taxpayer is a payment due a taxpayer owing delinquent taxes. (D) Based solely on the information furnished by the department, the Comptroller General shall determine if a payment owed by the State is payable to a taxpayer owing delinquent taxes and on this determination he shall remit the payment to the department. The department shall promptly notify the delinquent taxpayer of the payment. Remitting of the payment to the department terminates the Comptroller General's responsibilities under this section, except as otherwise provided by law. (E) Reviews of setoffs are with the department and information furnished by the department to the Comptroller General is considered correct and reliable for use by the Comptroller General in applying the setoff procedure.	Setoff for delinquent taxes.
Comptroller General's Office	125	13-11-120. (Planning, Research & Development)	State	All funds of the Authority shall be deposited in a bank or banks to be designated by the State Treasurer. Funds of the Authority shall be paid out only upon the signature of the Executive Director of the Authority or his designee upon written warrants of the Comptroller General, drawn on the State Treasurer to the payee designated in the requisition.	Deposits and expenditures; use of funds; receipt of gifts.
Comptroller General's Office	126	14-15-60. (Courts)	State	The presiding judge shall certify the number of days any such special stenographer may be engaged in the court as such and upon this certificate the Comptroller General shall draw his warrant upon the State Treasurer for the amount due such stenographer for his services and the said State Treasurer may pay the same.	Appointment and compensation of special stenographers.
Comptroller General's Office	127	17-3-90. (Criminal Procedures)	State	Private, appointed counsel shall submit a voucher to the Office of Indigent Defense setting forth all details of the appointment for purposes of remuneration pursuant to Section 17-3-50 and reimbursement of expenses pursuant to Section 17-3-80, and the public defender shall do likewise pursuant to Section 17-3-80. It is the duty of the Office of Indigent Defense to present the voucher to the trial judge for approval and to transmit the same to the Comptroller General for payment to the appropriate party.	Vouchers for payment for services by private appointed counsel and for reimbursement of expenses; approval and submission for payment.

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Comptroller General's Office	128	17-9-70. (Criminal Procedures)	State	Upon presentation to the Governor of the accounts of such agents, itemized and duly verified by their affidavits thereto annexed, the Governor, if he approve such accounts as correct, shall endorse his approval thereon and, upon presentation of the accounts so endorsed to the Comptroller General, he shall draw his warrants on the State Treasurer for the amount thereof, payable out of the regular contingent fund of the Governor.	Governor shall approve accounts; payment.
Comptroller General's Office	129	24-3-70. (Corrections, Jails, Probations, Paroles & Pardons)	State	No sum beyond the actual expenses incurred in transferring prisoners to the Department of Corrections must be allowed for these services. This sum must be paid to the department by the State Treasurer upon the warrant of the Comptroller General.	Allowable expenses incurred in transportation of prisoners; method of payment.
Comptroller General's Office	130	24-3-180. (Corrections, Jails, Probations, Paroles & Pardons)	State	Whenever an inmate is discharged from a state prison, the Department of Corrections shall furnish the inmate with a suit of common clothes, if necessary, and transportation from the prison to his home or as near to it as can be done by public conveyances. The cost of transportation and clothes must be paid by the State Treasurer, on the draft of the department, countersigned by the Comptroller General.	Transportation and clothes for discharged inmates.
Comptroller General's Office	131	25-13-30 (Military, Civil Defense & Veterans Affairs)	State	Such county boards shall report to the Comptroller General of the State between January first and January fifteenth of each year a complete list of all bona fide pensioners for that year, such list to contain the names and addresses of pensioners and the names of their deceased husbands. The decision of the county board of honor in granting or refusing enrollment shall be final. The members of the county board of honor shall be paid two dollars per day for not more than five days in each year and be reimbursed for all necessary and proper postage and advertising, and ten cents per mile for each mile actually traveled in the discharge of their duties.	Duties of county boards of honor; compensation.
Comptroller General's Office	132	25-13-40 (Military, Civil Defense & Veterans Affairs)	State	The judge of probate in each county shall be the clerk of the board of honor in his county and he shall disburse all amounts sent to him by the Comptroller General for those on the honor roll, for the county board or otherwise. He shall receive for his services twenty-five cents for each disbursement under this chapter. He shall keep a complete list of all enrolled and the amount paid or payable to each and shall take receipts from the pensioner for all such payments. In the event of the death of one enrolled he shall pay the decedent's allotment to the one paying her funeral expenses.	Duties of judge of probate.
Comptroller General's Office	133	25-13-100 (Military, Civil Defense & Veterans Affairs)	State	All widows of Confederate veterans who have reached the age of fifty-five years shall receive annually from the pension fund the sum of one hundred and sixty dollars and all other widows of Confederate veterans who have attained the age of forty-five years shall receive the sum of one hundred twenty-five dollars; provided, in either such case, that any such widow was married prior to December 31, 1920 or for a period of at least ten years prior to the death of her veteran husband. The pensions shall be paid at such times as may be fixed by the Comptroller General.	Amount of pensions.
Comptroller General's Office	134	25-13-130 (Military, Civil Defense & Veterans Affairs)	State	All records in regard to pensioners shall be immediately turned over to the Comptroller General of the State by those who come into control or possession thereof.	Records shall be turned over to Comptroller General.
Comptroller General's Office	135	27-13-40. (Property and Conveyances)	State	But § 27-13-30 shall not apply to land purchased under proceedings, either by action or power of sale, to foreclose any mortgage acquired after March 9, 1896 by any alien or corporation controlled by aliens, but in such case such alien or corporation controlled by aliens shall not be entitled to hold such excess of land more than five years, unless the Comptroller General shall certify that a sale during that time would be materially detrimental to the interest of such alien or corporation controlled by aliens, in which case such alien or corporation controlled by aliens may hold such land for five years longer upon the same conditions.	Limitation on alien land ownership; lands acquired on foreclosure of mortgage.
Comptroller General's Office	136	27-32-200. (Property and Conveyances)	State	(B) The funds must be held and accumulated from year to year in the State Treasury in a special fund for the commission, designated as the "South Carolina Vacation Time Sharing Recovery Fund". The fund is a continuing fund not subject to fiscal year limitations, and is under the administrative direction of the commission. Expenditures from this fund must be made in accordance with the provisions of this chapter without legislative appropriation. Warrants for expenditures from the fund must be drawn by the Comptroller General pursuant to claims approved and signed by the commission.	Vacation Time Sharing Recovery Fund.
Comptroller General's Office	137	31-13-340. (Housing and Redevelopment)	State	The monies in the State Housing, Finance, and Development Authority Program Fund must be administered by the Authority and be paid out only upon the signature of the chairman of the board of directors of the Authority, or a designee of the board, and the signature of the executive director, upon the written warrants of the Comptroller General drawn on the State Treasurer to the payee designated in the requisition.	State Housing, Finance, and Development Authority Program Fund.

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Comptroller General's Office	138	31-13-420. (Housing and Redevelopment)	State	(B) The monies in the trust fund must be paid out only upon the signature of the chairman of the board or a designee of the board and the signature of the executive director, upon the written warrants of the Comptroller General drawn on the State Treasurer to the payee designated in the requisition. The authority shall maintain separate records and books of accounts for all monies deposited into the fund. The authority is entitled to reimbursement for the costs or expenses incurred in the administration and operation of the fund from monies deposited into the fund.	Establishment of fund; trustee; records; payments from fund; annual report.
Comptroller General's Office	139	34-3-80. (Banking, Financial Institutions & Money)	State	Whenever an officer of any bank engaged in business in this State shall be called upon by the Comptroller General or any of his clerks or agents for a certificate of the amount of cash on deposit to the credit of any public officer for use in settlements with such public officer and shall willfully and knowingly give a false certificate or statement he shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not less than one hundred dollars nor more than five hundred dollars or by imprisonment for not more than six months nor less than three months, in the discretion of the court.	Criminal liability of bank official furnishing false certificate to Comptroller General.
Comptroller General's Office	140	38-45-60. (Insurance)	State	(A) As soon after December thirty-first of each year as may be convenient, the director or his designee shall render an accounting to the State Treasurer of the state portion of the broker's premium tax rate payment collected showing the counties in which the risk covered by the insurance is located and shall furnish a duplicate of the accounting to the Comptroller General. The Comptroller General shall draw his warrant on the State Treasurer for one-fourth of the state's portion of the broker's premium tax rate payment collected by the department on property insurance, payable to the county treasurer of the county in which the property is located. The county treasurer shall distribute the broker's premium tax collected on property insurance in accordance with the requirements of Sections 23-9-360 and 23-9-470 and Sections 38-7-70 and 38-7-80.	Accounting of state portion of broker's premium tax rate payment collected; distribution from earmarked fund.
Comptroller General's Office	141	38-57-290. (Insurance)	State	Any person paying a fine levied by the director or his designee, under protest, may at any time within thirty days after payment, but not afterwards, bring an action against the director or his designee for the recovery thereof in the court of common pleas of the county in which the fine was payable. If it is determined in that action that the fine was wrongfully or illegally levied and collected, for any reason going to the merits, the court before whom the case is tried shall certify of record that the fine was wrongfully collected and should be refunded and thereupon the Comptroller General shall issue his warrant for the refunding of the fine so paid.	Action for recovery of fine paid under protest.
Comptroller General's Office	142	38-77-154. (Insurance)	State	The Uninsured Motorists Fund shall be under the supervision and control of the Department of Insurance. Payments from the Uninsured Motorists Fund shall be made on warrants of the Comptroller General issued on vouchers signed by a person designated by the director. The purpose of the Uninsured Motorists Fund is to reduce the cost of the insurance required by Section 38-77-150 and to protect and educate consumers as provided by Section 38-77-151.	Department of Insurance to supervise and control Uninsured Motorist Fund; purpose of fund.
Comptroller General's Office	143	40-1-50. (Professions and Occupations)	State	Board members must be compensated for their services at the usual rate for mileage, subsistence, and per diem as provided by law for members of state boards, committees, and commissions and may be reimbursed for actual and necessary expenses incurred in connection with and as a result of their work as members of the board. The director, within the limits set by the Comptroller General, shall establish reimbursement standards for travel and other expenses incurred by a board member in the performance of the board member's official duties. Compensation and reimbursements paid to board members under this subsection must be paid as an expense of the board in the administration of this article and the board's chapter and must be paid from the fees received by the board pursuant to the provisions of this article or in a manner prescribed by the Department of Labor, Licensing and Regulation.	Authority of department; record of board proceedings; roster of licensees; fee structures.
Comptroller General's Office	144	40-6-330. (Professions and Occupations)	State	(A) There is created the Auctioneer Recovery Fund to be maintained by the department for the payment of claims to persons injured by licensees under this chapter. Monies in the fund must be held and carried forward by the State Treasurer separate from the general fund. At least one hundred thousand dollars for recovery and guaranty purposes must be maintained in the fund. Fund monies may be invested and reinvested by the State Treasurer in interest bearing accounts, interest accruing to the fund. Sufficient liquidity must be maintained so that there are monies available to satisfy claims processed through the commission. Expenditures from the fund must be made in accordance with this chapter without legislative appropriation. Warrants for expenditures must be drawn by the Comptroller General pursuant to claims approved and signed by the director of the department.	Auctioneer Recovery Fund; maintenance and contributions; use of excess funds.

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Comptroller General's Office	145	41-31-820. (Labor & Employment)	State	(B) Notwithstanding the amounts annually appropriated as "Unemployment Compensation Insurance" to cover unemployment benefit claims paid to employees of the state government who are entitled under federal law, the State Treasurer and the Comptroller General, are hereby authorized and directed to pay from the general fund of the State to the department funds necessary to cover actual benefit claims paid during the current fiscal year which exceed the amounts paid in for this purpose by the various agencies, departments, and institutions subject to unemployment compensation claims. The department must certify quarterly to the State Budget and Control Board the state's liability for such benefit claims actually paid to claimants who were employees of the State of South Carolina and entitled under federal law. The amount so certified must be remitted to the department.	Deposit and review of premiums collected from state agencies; transfers from general fund to cover claims.
Comptroller General's Office	146	41-33-90. (Labor & Employment)	State	The department shall from time to time issue its requisition for a lump sum amount for the payment of benefits or refunds upon the Comptroller General who shall draw his warrant on the State Treasurer in the form provided by law. The Treasurer shall pay this amount to the department by a check drawn on the benefit account, notwithstanding any provisions of law in this State relating to deposit, administration, release and disbursement of money in the possession or custody of this State to the contrary. The department in requisitioning lump sum withdrawals from the State Treasurer for the payment of individual benefit claims shall not exceed in any event the balance of funds in the benefit account, and the requisition must be in an amount estimated to be necessary for benefit payments for a period that the department may prescribe by regulation.	Requisitions by Department on State Treasurer.
Comptroller General's Office	147	41-33-120. (Labor & Employment)	State	A refund payable pursuant to Section 41-31-360 or item (6) of Section 41-27-260 may be paid from the clearing or benefit accounts upon requisition by the department to the Comptroller General, who shall draw his warrant in the usual form provided by law on the State Treasurer, who shall pay the refund from the proper account.	Payment of refunds.
Comptroller General's Office	148	41-33-430. (Labor & Employment)	State	Monies deposited or paid into the fund are appropriated and made available to the department. Money in this fund must be expended solely for the purpose of defraying the cost of the administration of Chapters 27 through 41 of this title and for no other purpose. A balance in the fund may not lapse at any time but continuously must be available to the department for expenditure consistent with Chapters 27 through 41 of this title. The department shall issue its requisition approved by the director or a designated individual, officer, or agent for payment of the costs of administration to the Comptroller General who shall draw his warrant in the usual form provided by law on the State Treasurer, who shall pay it by check on the Department of Employment and Workforce administration fund.	Use of fund; requisitions and warrants.
Comptroller General's Office	149	41-33-610. (Labor & Employment)	State	(C) A balance in the fund shall not lapse at any time, but must be continuously available to the department for expenditure consistent with Chapters 27 through 41 of this title. The department shall issue its requisition approved by its director or his designated officer or agent for the purposes set forth in this section to the Comptroller General who shall draw his warrant in the usual form provided by law on the State Treasurer, who shall pay it by check on the fund.	Department of Employment and Workforce special administration fund.
Comptroller General's Office	150	41-33-710. (Labor & Employment)	State	(C) A balance in the fund does not lapse, but is continuously available to the department for expenditure consistent with Chapter 42 of this title. The department must issue its requisition approved by its director or his designated officer or agent for the purposes set forth in this section to the Comptroller General who shall draw his warrant in the usual form provided by law on the State Treasurer, who shall pay it by check on the fund.	Department of Employment and Workforce administrative contingency fund.
Comptroller General's Office	151	41-33-810. (Labor & Employment)	State	(E) Any balances in the fund shall not lapse at any time but shall be continuously available to the department for expenditure consistent with Chapters 27 through 41 of this title. The department shall issue its requisition approved by the executive director or any designated individual, officer, or agent for payment of such costs of interest to the Comptroller General who shall draw his warrant in the usual form provided by law on the State Treasurer, who shall pay it by check on the interest assessment fund.	Department of Employment and Workforce interest assessment fund.
Comptroller General's Office	152	41-33-910. (Labor & Employment)	State	(E) All balances in this fund must not lapse at any time but must be continuously available to the department by expenditure consistent with Chapters 27 through 41 of this title. The department shall issue its requisition, which must be approved by the executive director or any designated officer, agent, or other individual for payment of the costs of interest to the Comptroller General who shall draw his warrant in the usual form provided by law on the State Treasurer, who shall pay it by check on the integrity fund.	Department of Employment and Workforce integrity fund.

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Comptroller General's Office	153	42-7-75. (Workers' Compensation)	State	The State Treasurer and the Comptroller General shall pay from the general fund of the State to the State Accident Fund any necessary funds to cover actual benefit claims paid during any fiscal year, which exceed the amounts paid in for this purpose by the various agencies, departments, and institutions. The State Accident Fund shall certify quarterly to the Budget and Control Board the state's liability for the benefit claims actually paid to claimants who are employees of any agency or political subdivision of this State and who are entitled to such payment under state law. The amount certified must be remitted to the State Accident Fund.	State agencies required to pay workers' compensation premiums; State Treasurer's duties as to state accident fund.
Comptroller General's Office	154	42-7-80. (Workers' Compensation)	State	When awards under this article are made by the commission, the commission shall transmit to the director of the fund an official copy of such award, which shall contain the name of the claimant or beneficiary, an itemized statement of the payments to be made and such other information as may be necessary to constitute a full record of the case. Upon receipt of such official award the director of the fund, if he approves the award, shall forward an official copy thereof to the Comptroller General who shall issue his warrant upon the State Treasurer in payment of the claim and retain the award as his voucher therefor. If the director intends to litigate or otherwise contest the award, he shall notify the commission of such intention.	Payment of awards; notice of intention to contest award.
Comptroller General's Office	155	42-7-210. (Workers' Compensation)	State	Notwithstanding the amounts annually appropriated as Workers' Compensation Insurance to cover Workers' Compensation benefit claims paid to employees of the state government who are entitled under state law, the State Treasurer and the Comptroller General are hereby authorized and directed to pay from the general fund of the State to the State Accident Fund such funds as are necessary to cover actual benefit claims paid and expenses relating to the operations of the agency during the current fiscal year which exceed the amounts paid in for this purpose by the various agencies, departments, and institutions. The State Accident Fund must certify quarterly to the Budget and Control Board the state's liability for such benefit claims actually paid to claimants who are employees of the State of South Carolina and entitled under state law. The amount so certified must be remitted to the State Accident Fund.	Transfers from general fund to State Accident Fund authorized.
Comptroller General's Office	156	42-7-310. (Workers' Compensation)	State	(b) Disbursements from the fund shall be made with the approval of the director by forwarding a disbursement voucher, along with an itemized statement of payments and such other information as may be necessary to justify payment, to the Comptroller General who shall issue his warrant upon the State Treasurer in payment of the disbursement request. When awards are made under Section 42-9-400 or 42-9-410 by the commission, it shall transmit to the director of the fund an official copy of such awards which shall contain the name of the employer, carrier, and employee to whom benefits were originally paid, an itemized statement of payments, and such other information as may be necessary to constitute a full record of the case. Upon the receipt of such official award, the director of the fund, if he approves the award, shall forward a disbursement voucher, along with an official copy, to the Comptroller General who shall issue his warrant upon the State Treasurer in payment of the claim. If the director intends to litigate or otherwise contest the award, he shall notify the commission of such intention. Any questions or controversies arising under this subsection shall be decided by the commission in the procedural manner now provided under this title.	Establishment, purpose, administration, funding and staff of Second Injury Fund.
Comptroller General's Office	157	43-1-200. (Social Services)	State	The director shall designate and authorize the proper officers and employees of the state department to issue its requisition upon the Comptroller General for the payment of salaries or other expenses in the administration of Chapters 1, 3, 5, 7, 9, 19, and 23. The Comptroller General shall draw his warrant upon the State Treasurer as directed by such requisition, and the State Treasurer shall pay such warrants by check or otherwise. In paying assistance granted to recipients in accordance with Chapters 1, 3, 5, 7, 9, 19, and 23, the State Department may include in one lump requisition the total amount it will require to meet monthly payments from the various funds set up under the provisions of Chapters 1, 3, 5, 7, 9, 19, and 23 and disburse such assistance to the individual beneficiaries by its own checks, but attached to such lump sum requisition shall be a list of the beneficiaries and the amounts for each making up the total requisitioned.	Payment of salaries, expenses and assistance; lump sum requisitions.

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Comptroller General's Office	158	43-21-40. (Social Services)	State	(h) certify homemakers and home health aides pursuant to the Federal Omnibus Budget Reconciliation Act of 1987 and subsequent amendments to that act and through regulations promulgated in accordance with the Administrative Procedures Act establish and collect fees for the administration of this certification program. Fees collected must be placed on deposit with the State Treasurer. Accounting records must be maintained in accordance with the Comptroller General's policies and procedures. Unused fees may be carried forward to the next fiscal year for the same purpose;	Division shall be State agency to implement and administer aging programs of Federal Government; powers and duties generally.
Comptroller General's Office	159	43-31-120. (Social Services)	State	There is created a special fund, to be known as the vocational rehabilitation fund. The fund shall consist of all monies appropriated by this State and all monies received from the United States or any other source for such purpose, as provided by this chapter. All monies in this fund shall be deposited, administered, and disbursed in the same manner and under the same conditions and requirements as provided by law for other public funds in the State Treasury. All monies in this fund are appropriated and made available to the agency, and shall be expended solely for the purposes of this chapter. Any balances in the fund shall not lapse at any time but shall be continuously available to the agency for expenditure consistent with this chapter. The agency, acting through the commissioner, shall issue its requisition for payment of all costs of administering this chapter to the Comptroller General, who shall draw his warrant in the usual form provided by law on the State Treasurer, who shall pay it by check on the vocational rehabilitation fund.	Vocational rehabilitation fund.
Comptroller General's Office	160	48-27-240. (Environmental Protection & Conservation)	State	The secretary of the Board shall receive and account for all moneys derived under the provisions of this chapter and shall pay them to the State Treasurer, who shall keep such moneys in a separate fund to be known as the fund of the State Board of Registration for Foresters. Such fund shall be kept separate and apart from all other moneys in the State Treasury and shall be paid out only by warrants regularly drawn by the chairman and secretary of the Board. All moneys in the fund of the State Board of Registration for Foresters are hereby specifically appropriated for the use of the Board. Under no circumstances shall the total amount of warrants issued by the Comptroller General in payment of the expenses and compensation provided for in this chapter exceed the amount of the examination, registration, and renewal fees collected as provided in this chapter.	Receipts and expenditures by board.
Comptroller General's Office	161	55-11-200. (Aeronautics)	State	During each year in which an ad valorem tax is levied on the property with the Greenville-Spartanburg Airport District, the commission of said district shall determine the total amount realized from such tax and notify the treasurer of that county, paying to the Comptroller General less than that turned over to said Comptroller General by the other county. Thereupon such treasurer shall, from the general funds of his county, pay to the treasurer of the other county, to be placed in the general funds, such amount as shall be necessary to equalize the amount contributed by each county.	Contributions by counties equalized.
Comptroller General's Office	162	55-11-340. (Aeronautics)	State	(f) There shall be irrevocably pledged for the payment of such bonds and interest as they mature the full faith, credit and resources of the district. Until the principal and interest of all bonds issued under this article shall be fully paid, there shall be levied on all taxable property in the district an annual tax ad valorem sufficient to pay the principal and interest of all bonds issued under this article as such principal and interest becomes due. The tax shall be annually levied by the Comptroller General of South Carolina and collected by the county treasurers of Richland and Lexington Counties at the same time and in the same manner as county taxes are collected.	Powers and duties of Commission
Comptroller General's Office	163	55-11-410. (Aeronautics)	State	In the event that the County of Richland or the County of Lexington, or either of them, should fail or refuse to make any such contract, or if such contract should be made and there should be a default thereunder, and for either of such reasons or for any other reason the County of Richland or the County of Lexington should fail to provide its one-half share of the operating deficit, the Comptroller General of the State of South Carolina is authorized and directed to withhold from the monies to be received by the County of Richland or the County of Lexington, as the case may be, from the annual distribution made by the State of South Carolina to counties and municipalities from its receipts from the taxes levied by the State of South Carolina on alcoholic beverages, beer and wine, and on personal and corporate income an amount sufficient to pay such share or shares of the operating deficit.	Annual appropriations; defaults.

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Comptroller General's Office	164	55-17-20. (Aeronautics)	State	(f) There shall be irrevocably pledged for the payment of such bonds and interest as they mature the full faith, credit, and resources of the district. Until the principal and interest of all bonds issued under this chapter shall be fully paid, there shall be levied on all taxable property in the district an annual ad valorem tax sufficient to pay the principal and interest of all bonds issued under this chapter as such principal and interest become due. The tax shall be annually levied by the Comptroller General of South Carolina and collected by the county treasurer of the county or counties in which the district is located at the same time and in the same manner as county taxes are collected.	Issuance of general obligation bonds by districts.
Comptroller General's Office	165	56-1-148. (Motor Vehicles)	State	D) The department shall charge a fee of fifty dollars for affixing the identifying code provided in subsection (B). This fee is in addition to the fee provided for in Section 56-1-140. This fee must be placed by the Comptroller General into a special restricted account to be used by the department to defray expenses associated with this section.	Identifying code affixed on driver's license of person convicted of certain crimes.
Comptroller General's Office	166	56-1-170. (Motor Vehicles)	State	(3) The fee for each special restricted driver's license is one hundred dollars, but no additional fee is due because of changes in the place and hours of employment, education, or residence. Of this fee, twenty dollars must be distributed to the general fund and eighty dollars must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles.	Restricted licenses; penalties for violations; hearings; special restricted driver's licenses.
Comptroller General's Office	167	56-1-171. (Motor Vehicles)	State	(C) The fee for a special route-restricted driver's license is one hundred dollars, but no additional fee is due because of changes in the place and hours of employment, education, or residence. Twenty dollars of this fee must be deposited in the state general fund and eighty dollars must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles.	Suspension for failure to pay child support; route-restricted license.
Comptroller General's Office	168	56-1-220. (Motor Vehicles)	State	(B) During the fifth year of a ten-year license, the licensee must submit by mail to the department a certificate from an ophthalmologist or optometrist licensed in any state or appear in person at a department office to complete a vision screening. If a licensee fails to submit a certificate or fails to appear in person, the licensee must be fined fifty dollars. The department shall waive the fine if the person completes the requirements of this section within ninety days after the end of the fifth year of a ten-year license. This fine must be placed by the Comptroller General into a special restricted account to be used by the department to defray the expenses incurred by this section. Interest accrued by this account must remain in this account.	Vision screenings required for renewal of license; in person or certified vision screenings for a ten year license; certification of minimum standards; operation of vehicle with defective vision.
Comptroller General's Office	169	56-1-286. (Motor Vehicles)	State	(D) However, if the person is subsequently convicted of violating Section 56-5-2930, 56-5-2933, or 56-5-2945, then, upon conviction, the person shall pay twenty-five dollars for the costs of the tests. The twenty-five dollars must be placed by the Comptroller General into a special restricted account to be used by the State Law Enforcement Division to offset the costs of administration of the breath testing devices, breath testing site video program, and toxicology laboratory. (K)(1) Twenty-five dollars of the fee collected by the Department of Motor Vehicles must be distributed to the Department of Public Safety for supplying and maintaining all necessary vehicle videotaping equipment. The remaining seventy-five dollars must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray the Department of Motor Vehicle's expenses.	Suspension of license or permit or denial of issuance of license or permit to persons under the age of twenty-one who drive motor vehicles with certain amount of alcohol concentration.
Comptroller General's Office	170	56-1-390. (Motor Vehicles)	State	(2) The fees collected by the Department of Motor Vehicles under this provision must be distributed as follows: seventy dollars must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles, and one dollar must be credited to the "Keep South Carolina Beautiful Fund" established pursuant to Section 56-3-3950. From the "Keep South Carolina Beautiful Fund", the Department of Transportation shall expend funds necessary to employ, within the Department of Transportation, a person with training in horticulture to administer a program for beautifying the rights-of-way along state highways and roads.	Fee for reinstatement of license; disposition of fee proceeds.
Comptroller General's Office	171	56-1-395. (Motor Vehicles)	State	(G) The payment program administrative fee of thirty-five dollars must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray its expenses.	Driver's license reinstatement fee payment program.
Comptroller General's Office	172	56-1-400. (Motor Vehicles)	State	The fee for an ignition interlock restricted license is one hundred dollars, which shall be placed into a special restricted account by the Comptroller General to be used by the Department of Motor Vehicles to defray the department's expenses.	Surrender of license; issuance of new license; endorsing suspension and ignition interlock device on license.

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Comptroller General's Office	173	56-1-460. (Motor Vehicles)	State	(e)(iii) The fee for a route restricted driver's license issued pursuant to this item is one hundred dollars, but no additional fee is due when changes occur in the place and hours of employment, education, or residence. Of this fee, eighty dollars must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray the Department of Motor Vehicles' expenses. The remainder of the fees collected pursuant to this item must be credited to the Department of Transportation State Non-Federal Aid Highway Fund. (C) One hundred dollars of each fine imposed pursuant to this section must be placed by the Comptroller General into a special restricted account to be used by the Department of Public Safety for the Highway Patrol.	Penalties for driving while license cancelled, suspended or revoked; route restricted license.
Comptroller General's Office	174	56-1-550. (Motor Vehicles)	State	The Department of Motor Vehicles may collect a fee not to exceed twenty dollars per document to expedite a request for copies of documents and records it maintains. This fee is in addition to the normal fees associated with the request. Expedited requests must be available within seventy-two hours of receipt of the request and standard requests within thirty days. Nothing in this section may be construed as circumventing the requirements of Section 30-4-30 of the Freedom of Information Act. The funds collected pursuant to this section must be placed into a special restricted account by the Comptroller General to be used by the Department of Motor Vehicles to defray expenses.	Fee for expediting request for copy of document or record.
Comptroller General's Office	175	56-1-740. (Motor Vehicles)	State	(3) The fee for each special restricted driver's license is one hundred dollars, but no additional fee is due because of changes in the place and hours of employment, education, or residence. Of this fee, eighty dollars must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the department.	Suspension of driver's license or nonresident's privilege to drive; special restricted driver's licenses.
Comptroller General's Office	176	56-1-746. (Motor Vehicles)	State	(D)(3) The fee for a special restricted driver's license is one hundred dollars, but no additional fee is due because of changes in the place and hours of employment, education, or residence. Twenty dollars of this fee must be deposited in the state general fund and eighty dollars must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles.	Suspension of driver's license for alcohol-related offenses; penalties; special restricted licenses.
Comptroller General's Office	177	56-1-2080. (Motor Vehicles)	State	(A)(1) A person may not be issued a commercial driver's license unless that person is a resident of this State and has passed a knowledge and skills test for driving a commercial motor vehicle which complies with the minimum federal standards established by 49 C.F.R. Part 383, subparts F, G, and H and has satisfied all other requirements of the CMVSA as well as any other requirements imposed by state law or federal regulation. The tests must be prescribed and conducted by the department. The first commercial driver's license skills test administered by the department to an individual is free of charge; thereafter, the Department of Motor Vehicles is authorized to charge a fee of twenty-five dollars for each subsequent commercial driver's license skills test administered to that individual. State agency and school district employees who are required to possess a commercial driver's license in the course of their normal job duties are exempt from this requirement. This fee must be placed into a special restricted account by the Comptroller General to be used by the Department of Motor Vehicles to defray its expenses.	Qualifications for license; administration of skills test; persons to whom license may not be issued; commercial driver instruction permit.
Comptroller General's Office	178	56-3-210. (Motor Vehicles)	State	The Department of Motor Vehicles may charge a five dollar fee for the temporary license plate which the Comptroller General must place into a special restricted account to be used by the Department of Motor Vehicles to defray its expenses associated with the production and issuance of the temporary license plates.	Time period for procuring registration and license; temporary license plates; transfer of license plates.
Comptroller General's Office	179	56-3-355. (Motor Vehicles)	State	Before a suspended vehicle registration card can be reinstated, a fee of fifty dollars for each registration card suspension must be paid to the department. The fifty dollar fee must be placed in a special restricted account by the Comptroller General to be used by the department to offset the expenses of administering the Performance and Registration Information Systems Management Program.	Suspension or revocation of commercial vehicle registration card and license plate; reinstatement; fees.
Comptroller General's Office	180	56-3-662. (Motor Vehicles)	State	The Department of Motor Vehicles shall charge a fee of five dollars for each identifier. The five-dollar identifier fee must be remitted to the general fund. The Department of Motor Vehicles may promulgate regulations pursuant to this section. The five-dollar fee collected pursuant to this section must be placed in a special restricted account by the Comptroller General to be used by the Department of Public Safety for the administration and enforcement of the provisions contained in Articles 3 and 5 of Chapter 23, Title 58, and for the building or renovation of weigh stations. All unexpended funds from prior years collected under this section may be retained and carried forward by the Department of Public Safety and used for these purposes.	Identifier fees; administration and enforcement funding.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
Comptroller General's Office	181	56-3-1230. (Motor Vehicles)	State	(A) License plates must be at least six inches wide and not less than twelve inches in length and must show in bold characters the year of registration, the serial number, the full name or the abbreviation of the name of the State, and other distinctive markings the department may consider advisable to indicate the class of the weight of the vehicle for which the license plate was issued. The plate must be of a strength and quality to provide a minimum service of five years. A new license plate including personalized and special plates, but excluding license plates provided in Sections 56-3-660 and 56-3-670, must be provided by the department at intervals the department considers appropriate, but at least every six years. A new license plate for vehicles contained in Sections 56-3-660 and 56-3-670 must be provided by the department at intervals the department considers appropriate. Beginning with the vehicle registration and license fees required by this title which are collected after July 1, 2002, except for the fees collected pursuant to Sections 56-3-660 and 56-3-670, two dollars of each biennial fee and one dollar of each annual fee collected from the vehicle owner must be placed by the Comptroller General in a special restricted account to be used solely by the Department of Motor Vehicles for the costs associated with the production and issuance of new license plates. The department is not authorized to use this set aside money for any other purpose. License plates issued for vehicles in excess of twenty-six thousand pounds must be issued biennially, and no revalidation sticker may be issued for the plates. License plates issued as permanent may be revalidated and replaced at intervals determined by the department.	Specifications of license plates; periodic issuance of new plates; treatment with reflective material; issuance of revalidation stickers.
Comptroller General's Office	182	56-3-1290. (Motor Vehicles)	State	The Department of Motor Vehicles, upon application and the payment of a fee of ten dollars, shall transfer the license plate assigned for one vehicle to another vehicle of the same general type owned or leased by the same person without a paid tax receipt for the vehicle. However, subsequent transfers of a license plate to the same vehicle may not be processed without a paid tax receipt based upon the value of the vehicle to which the plate is being transferred. Three dollars of the fees paid pursuant to this section must be deposited in the state general fund, and the remaining seven dollars must be placed into a special restricted account by the Comptroller General to be used by the Department of Motor Vehicles to defray its expenses.	Transfer of plates to another vehicle of same owner.
Comptroller General's Office	183	56-3-1335. (Motor Vehicles)	State	The Department of Motor Vehicles shall suspend a motor vehicle's current registration and shall not register or reregister a motor vehicle that was operated when its driver failed to pay a toll and whose owner has an outstanding judgment for failure to pay a toll pursuant to Section 57-5-1495(E) entered against him. The suspension or denial of registration or reregistration shall remain in effect until the judgment is satisfied, evidence of the satisfaction has been provided to the Department of Motor Vehicles, and a reinstatement fee of fifty dollars has been paid. The reinstatement fee collected must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray the costs associated with this section.	Suspension of vehicle's registration for failure to pay toll; reinstatement fee.
Comptroller General's Office	184	56-3-2545. (Motor Vehicles)	State	Of the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles in producing and administering this special license plate. The remaining fees collected pursuant to this section must be credited to the South Carolina Conservation Bank Trust Fund established pursuant to Section 48-59-60 of the 1976 Code.	Collection and disbursement of fees.
Comptroller General's Office	185	56-3-3500. (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles in producing and administering the special license plates. The remaining funds collected from the special motor vehicle license fee must be distributed to Penn Center, Inc., to support its activities.	"Penn Center" license plates; fees; special fund for Penn Center, Inc.
Comptroller General's Office	186	56-3-3600. (Motor Vehicles)	State	(B) Of the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles in producing and administering this special license plate. The remaining funds collected from the special motor vehicle license fee must be distributed to the South Carolina Nurses Foundation to endow scholarships for all of the state's registered nursing programs.	South Carolina Nurses license plates; fee; special fund for South Carolina Nurses Foundation.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
Comptroller General's Office	187	56-3-3800. (Motor Vehicles)	State	(A) The Department of Motor Vehicles may issue motor vehicle license plates to members of the American Legion for private motor vehicles and motorcycles registered in their names. The fee for this special license plate must be the regular motor vehicle license fee contained in Article 5, Chapter 3 of this title, the special fee required by Section 56-3-2020, and an additional special fee of forty dollars that must be distributed to the South Carolina American Legion. The forty-dollar special fee must be deposited in an account designated by the South Carolina American Legion, and must be used to off-set the expenses associated with the South Carolina Boys and Girls State Program. Notwithstanding any other provision of law, of the fees collected in accordance with Section 56-3-2020 for the special license plate, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles in producing and administering the special plate. The license plates issued pursuant to this section must conform to a design agreed to by the department and the chief executive officer of the organization.	American Legion special license plate; deposit requirement; production limitations for special license plates.
Comptroller General's Office	188	56-3-3950. (Motor Vehicles)	State	Notwithstanding any other provision of law, of the fees collected for this special license plate, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the department's expenses in producing and administering this special license plate.	"Keep It Beautiful" license plates; special fund for road enhancement.
Comptroller General's Office	189	56-3-4100. (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, of the fees collected for the special license plate, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicle in producing and administering the special license plate. Any remaining funds must be deposited in a special account, separate and apart from the general fund, designated for use by the South Carolina Elks Association to be used to support its Alzheimer's state project.	South Carolina Elks Association Special License Plates.
Comptroller General's Office	190	56-3-4200 (Motor Vehicles)	State	(C) Notwithstanding another provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the department to defray the expenses of the department in producing and administering the plates. The remaining funds collected from the special motor vehicle license fee must be distributed to the South Carolina Department of Parks, Recreation and Tourism and used by the State Park Service for recreational enhancements and improvements.	Authority to issue special license plates; collector plates; fees; minimum number of orders.
Comptroller General's Office	191	56-3-4410 (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles in producing and administering the special license plates. The remaining funds collected from the special motor vehicle license fee must be distributed to the Palmetto Cycling Coalition, Inc., or another nonprofit fund designated by the Palmetto Cycling Coalition, Inc., for the promotion of bicycling safety and education programs. Any remaining funds must be administered by the Palmetto Cycling Coalition, Inc., used only for efforts to promote bicycle safety and education programs, and deposited in an appropriate nonprofit account designated by the Palmetto Cycling Coalition, Inc.	"Share the Road" license plates; fees; special fund for bicycling safety and education programs.
Comptroller General's Office	192	56-3-4510. (Motor Vehicles)	State	(C) Of the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the department in producing and administering this special license plate collection. The remaining funds collected from each special motor vehicle license plate fee must be deposited in the Game Protection Fund provided for in Title 50.	"South Carolina Protects Endangered Species" and "South Carolina Wildlife" commemorative plates; disposition of fees collected.
Comptroller General's Office	193	56-3-4600. (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles in producing and administering the special license plates. The remaining funds collected from the special motor vehicle license fee must be administered by the South Carolina Association of Realtors and deposited in an appropriate nonprofit account designated by the association for distribution to Habitat for Humanity International or another nonprofit fund designated by the association for the construction of new homes for low income families in South Carolina.	Authority to issue special license plates; fees; minimum number required.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
Comptroller General's Office	194	56-3-4800. (Motor Vehicles)	State	(B) Of the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the department in producing and administering this special license plate. The remaining funds collected from the special motor vehicle license fee must be distributed to the South Carolina Division of the Sons of Confederate Veterans.	Sons of Confederate Veterans license plates; distribution of fees; prepaid applications.
Comptroller General's Office	195	56-3-5400. (Motor Vehicles)	State	(B) Of the fees collected pursuant to this section, the Comptroller General shall place the regular motor vehicle license fee into a special restricted account to be used by the Department of Motor Vehicles. The remaining funds collected from the special motor vehicle license fee must be distributed to the State Lodge of the Fraternal Order of Police to be used to support the families of officers killed in the line of duty.	Fraternal Order of Police Special License Plates
Comptroller General's Office	196	56-3-6000. (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles in producing and administering the special license plates. The remaining funds collected from the special motor vehicle license plate fee must be disbursed in equal amounts to the various county Veterans' Administration offices to be used for operational expenses.	Armed Services special license plates.
Comptroller General's Office	197	56-3-6500. (Motor Vehicles)	State	The Department of Motor Vehicles may issue "United States Naval Academy" special license plates to owners of private passenger motor vehicles registered in their names. The applicant must be a graduate of the United States Naval Academy. The requirements for production and distribution of the plate are those set forth in Section 56-3-8100. The biennial fee for this plate is the regular registration fee set forth in Article 5, Chapter 3 of this title plus an additional fee of thirty dollars. Any portion of the additional thirty-dollar fee not set aside by the Comptroller General to defray the costs of production and distribution must be distributed to the United States Naval Academy Alumni Association.	United States Naval Academy special license plates.
Comptroller General's Office	198	56-3-7050. (Motor Vehicles)	State	The Department of Motor Vehicles may issue "United States Air Force Academy" special license plates to owners of private passenger motor vehicles registered in their names. The applicant must be a graduate of the United States Air Force Academy. The requirements for production and distribution of the plate are those set forth in Section 56-3-8100. The biennial fee for this plate is the regular registration fee set forth in Article 5, Chapter 3 of this title plus an additional fee of thirty dollars. Any portion of the additional thirty-dollar fee not set aside by the Comptroller General to defray the costs of production and distribution must be distributed to the United States Air Force Academy Alumni Association.	United States Air Force Academy special license plates.
Comptroller General's Office	199	56-3-7200. (Motor Vehicles)	State	(B) Of the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the department in producing and administering this special license plate. The remaining funds collected from the special motor vehicle license fee must be deposited in a separate fund for the South Carolina Arts Commission and be used solely to support activities that build a thriving arts environment in South Carolina.	Arts Awareness special license plates.
Comptroller General's Office	200	56-3-7300. (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles in producing and administering the special license plates. The remaining funds collected from the special motor vehicle license fee must be deposited in a special account, separate and apart from the general fund, established within and administered by the Department of Natural Resources to manage and conserve the marine resources of the State.	Saltwater Fishing License Plates.
Comptroller General's Office	201	56-3-7310. (Motor Vehicles)	State	The Department of Motor Vehicles may issue "Support Our Troops" special license plates to owners of private passenger motor vehicles registered in their names. The requirements for production and distribution of the plate are those set forth in Section 56-3-8100. The biennial fee for this plate is the regular registration fee set forth in Article 5, Chapter 3 of this title plus an additional fee of thirty dollars. Any portion of the additional thirty-dollar fee not set aside by the Comptroller General to defray costs of production and distribution must be distributed to Support Our Troops, Inc.	Support Our Troops special license plates.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
Comptroller General's Office	202	56-3-7320. (Motor Vehicles)	State	The Department of Motor Vehicles may issue "Emergency Medical Service" special license plates to owners of private passenger motor vehicles registered in their names. The requirements for production and distribution of the plate are those set forth in Section 56-3-8100. The biennial fee for this plate is the regular registration fee set forth in Article 5, Chapter 3 of this title plus an additional fee of thirty dollars. Any portion of the additional thirty-dollar fee not set aside by the Comptroller General to defray costs of production and distribution must be distributed to the South Carolina Emergency Medical Services Association.	Emergency Medical Service special license plates.
Comptroller General's Office	203	56-3-7330. (Motor Vehicles)	State	(A) The Department of Motor Vehicles may issue "Boy Scouts of America" special license plates to owners of private passenger motor vehicles, as defined in Section 56-3-630, or motorcycles as defined in Section 56-3-20, registered in their names. The requirements for production, collection, and distribution of fees for the plate are those set forth in Section 56-3-8100. The biennial fee for this plate is the regular registration fee set forth in Article 5, Chapter 3 of this title plus an additional fee of thirty dollars. Any portion of the additional thirty-dollar fee not set aside by the Comptroller General to defray costs of production and distribution must be distributed to the South Carolina Indian Waters Council, Boy Scouts of America, to then be distributed to the other five Boy Scout councils serving counties in South Carolina	Boy Scouts of America and Eagle Scout special license plates.
Comptroller General's Office	204	56-3-7340. (Motor Vehicles)	State	(A) The Department of Motor Vehicles may issue "Native American" special license plates to owners of private passenger motor vehicles registered in their names. The requirements for production and distribution of the plate are those set forth in Section 56-3-8100. The biennial fee for this plate is the regular registration fee set forth in Article 5, Chapter 3 of this title plus an additional fee of thirty dollars. Any portion of the additional thirty-dollar fee not set aside by the Comptroller General to defray costs of production and distribution must be distributed to the Native American Prison Program of South Carolina.	Native America special license plates.
Comptroller General's Office	205	56-3-7350. (Motor Vehicles)	State	The Department of Motor Vehicles may issue "South Carolina Peach Council" special license plates to owners of private passenger motor vehicles registered in their names. The requirements for production and distribution of the plate are those set forth in Section 56-3-8100. The biennial fee for this plate is the regular registration fee set forth in Article 5, Chapter 3 of this title plus an additional fee of seventy dollars. Any portion of the additional seventy-dollar fee not set aside by the Comptroller General to defray costs of production and distribution must be distributed to the South Carolina Peach Council.	South Carolina Peach Council license plates.
Comptroller General's Office	206	56-3-7360. (Motor Vehicles)	State	The Department of Motor Vehicles may issue "Korean War Veterans" special license plates to owners of private passenger motor vehicles and motorcycles registered in their names who are Korean War Veterans who served on active duty at anytime during the Korean War. The applicant must present the department with a DD214 or other official documentation that states that he served on active duty upon initial application for this special license plate. The requirements for production and distribution of the plate are those set forth in Section 56-3-8100. The biennial fee for this plate is the regular registration fee set forth in Article 5, Chapter 3 of this title plus an additional fee of twenty dollars. Any portion of the additional twenty-dollar fee not set aside by the Comptroller General to defray costs of production and distribution must be distributed to the state general fund.	Korean War Veterans special license plates.
Comptroller General's Office	207	56-3-7370. (Motor Vehicles)	State	The Department of Motor Vehicles may issue "Cancer Research Centers of the Carolinas" special license plates to owners of private passenger motor vehicles registered in their names. The requirements for production and distribution of the plate are those set forth in Section 56-3-8100. The biennial fee for this plate is the regular registration fee set forth in Article 5, Chapter 3 of this title plus an additional fee of fifteen dollars. Any portion of the additional fifteen-dollar fee not set aside by the Comptroller General to defray costs of production and distribution must be distributed to the Mary Crawley Medical Cancer Research Foundation to provide funding for the Cancer Research Centers of the Carolinas.	Cancer Research Centers of the Carolinas special license plates.
Comptroller General's Office	208	56-3-7780. (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the department in producing and administering the special license plates. The remaining funds collected from the special motor vehicle license fee must be placed in the state's general fund.	Authority to issue special license plates; fees; minimum

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Comptroller General's Office	209	56-3-7800. (Motor Vehicles)	State	The Department of Motor Vehicles may issue "South Carolina Aquarium" special license plates to owners of private passenger motor vehicles registered in their names. The requirements for production and distribution of the plate are those set forth in Section 56-3-8100. The biennial fee for this plate is the regular registration fee set forth in Article 5, Chapter 3 of this title plus an additional fee of fifty dollars. Any portion of the additional fifty-dollar fee not set aside by the Comptroller General to defray costs of production and distribution must be distributed to the South Carolina Aquarium.	South Carolina Aquarium special license plates.
Comptroller General's Office	210	56-3-7950. (Motor Vehicles)	State	(B) Of the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the department in producing and administering this special license plate. The remaining funds collected from the special motor vehicle license fee must be distributed to The Friends of Hunting Island State Park, Inc., for use on projects benefiting Hunting Island State Park.	Hunting Island State Park special license plate authorized.
Comptroller General's Office	211	56-3-8000. (Motor Vehicles)	State	(D) The license plates must be issued or revalidated for a biennial period which expires twenty-four months from the month it is issued. The biennial fee for this special license plate is the regular registration fee set forth in Article 5, Chapter 3 of this title plus an additional fee to be requested by the individual or organization seeking issuance of the license plate. The initial fee amount requested may be changed only every five years from the first year the license plate is issued. Of the additional fee collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of producing and administering special license plates. Any of the remaining fee not placed in the restricted account must be distributed to an organization designated by the individual or organization seeking issuance of the license plate. (E) Of the additional fee collected pursuant to subsections (A) and (D), the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of producing and administering special license plates. (H) The Comptroller General shall place the six thousand eight hundred dollar application fee pursuant to subsection (G)(1) into a restricted account to be used by the department to defray the initial cost of producing the special license plate.	Special motor vehicle license plates.
Comptroller General's Office	212	56-3-8100. (Motor Vehicles)	State	(B) The Comptroller General shall place the six thousand eight hundred dollar application fee pursuant to subsection (A)(1) into a restricted account to be used by the department to defray the initial cost of producing the special license plate. (F) Of the additional fee collected pursuant to subsections (D) and (E), the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of producing and administering special license plates.	Special license plates production and distribution guidelines.
Comptroller General's Office	213	56-3-8200 (Motor Vehicles)	State	(A) The Department of Motor Vehicles may issue motor vehicle license plates to members of Rotary International for private passenger motor vehicles registered in their names. The fee for this special license plate must be the regular motor vehicle license fee contained in Article 5, Chapter 3 of this title, and an additional special fee of fifty dollars which must be distributed to the Rotary District in which the purchaser's home club is located in this State. The department must report to the South Carolina Rotary District designee the district chosen as a result of the license plate issuance to which this fee must be distributed. The fee must be deposited in an account designated by each South Carolina Rotary District, and must be distributed properly by each district. Notwithstanding any other provision of law, of the fees collected for the special license plate, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles in producing and administering the special plate. The license plates issued pursuant to this section must conform to a design agreed to by the department and the chief executive officer of the organization.	Rotary International special license plates.
Comptroller General's Office	214	56-3-8300. (Motor Vehicles)	State	(A) The Department of Motor Vehicles may issue special motor vehicle license plates to members of the Marine Corps League for private passenger motor vehicles and motorcycles registered in their names. The fee for this license plate is the fee set forth for special license plates in Section 56-3-8100. Any portion of the additional thirty-dollar fee not set aside by the Comptroller General to defray the costs of production and distribution must be distributed to the South Carolina Department of the Marine Corps League. The license plates issued pursuant to this section must conform to a design agreed to by the department and the chief executive officer of the organization.	Marine Corps League special license plates.

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Comptroller General's Office	215	56-3-8600. (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the department to defray the expenses of the department in producing and administering the plates. The remaining funds collected from the special motor vehicle license fee must be distributed to the South Carolina Ducks Unlimited State Committee for wetlands conservation projects in South Carolina. Any remaining funds must be administered by the South Carolina Ducks Unlimited State Committee and deposited in an appropriate nonprofit account designated by the South Carolina Ducks Unlimited State Committee.	Authority to issue special license plates; fee; number of plates.
Comptroller General's Office	216	56-3-8710. (Motor Vehicles)	State	(C) From the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the department to defray the expenses of producing the special license plates.	NASCAR special license plates authorized.
Comptroller General's Office	217	56-3-9400 (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles in producing and administering the special license plates. The remaining funds collected from the special motor vehicle license fee must be distributed to Save the Light, Inc., or another nonprofit fund designated by Save the Light, Inc., for the restoration and preservation of the Morris Island Lighthouse. Any remaining funds must be administered by Save the Light, Inc., used only for efforts to restore and preserve the Morris Island Lighthouse, and deposited in an appropriate nonprofit account designated by Save the Light, Inc.	"Morris Island Lighthouse" license plates; fees; special fund for restoration and preservation of the Morris Island Lighthouse.
Comptroller General's Office	218	56-3-9500. (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles in producing and administering the special license plates. The remaining funds collected from the special motor vehicle license fee must be designated for use by the South Carolina National Guard for homeland security.	God Bless America special license plates.
Comptroller General's Office	219	56-3-9600. (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, of the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles in producing and administering the special license plates. The remaining funds collected from the special motor vehicle license fee must be deposited in a special account, separate and apart from the general fund, designated for use by the South Carolina Department of Agriculture to support local animal spaying and neutering programs. The South Carolina Department of Agriculture may use up to ten percent of the fees deposited in the special account for the administration of the program. Local private nonprofit tax exempt organizations offering animal spaying and neutering programs may apply for grants from this fund to further their tax exempt purposes. Grants must be awarded not more than once a year, and an applicant must receive as a grant an amount of the total revenues in the fund multiplied by the percentage that the applicant's caseload in the preceding calendar year was of the total caseload of all applicants in that year.	"No More Homeless Pets" license plates; fees; special fund to support local animal spaying and neutering programs.
Comptroller General's Office	220	56-3-9710. (Motor Vehicles)	State	(B) Of the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles in producing and administering this special license plate. The remaining funds collected from the special motor vehicle license fee must be distributed to the Heritage Classic Foundation.	"Heritage Classic Foundation" license plates; fees; special fund for Heritage Classic Foundation.
Comptroller General's Office	221	56-3-10010. (Motor Vehicles)	State	(B) From the fees collected pursuant to this article, the Comptroller General shall place sufficient funds into a special restricted account to be used by the department to defray the expenses associated with producing and administering the distribution of the license plate. The remaining funds collected from the special motor vehicle license fee shall be distributed to the South Carolina Parrot Head Club Council, which shall only use the funds to support the Palmetto Chapter of the Alzheimer's Association and the Upstate South Carolina Chapter of the Alzheimer's Association.	"Parrot Head" special license plate authorized.

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Comptroller General's Office	222	56-3-10110. (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the department in producing and administering the special license plates. The remaining funds collected from the special motor vehicle license fee must be placed in the state's general fund.	Operation Desert Storm-Desert Shield special license plates.
Comptroller General's Office	223	56-3-10210. (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the department in producing and administering the special license plates. The remaining funds collected from the special motor vehicle license fee must be placed in the state's general fund.	Operation Enduring Freedom Veteran special license plates.
Comptroller General's Office	224	56-3-10310. (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the department in producing and administering the special license plates. The remaining funds collected from the special motor vehicle license fee must be placed in the state's general fund.	Operation Iraqi Freedom Veteran special license plates.
Comptroller General's Office	225	56-3-11450. (Motor Vehicles)	State	The fee for the plate is the regular motor vehicle registration fee contained in Article 5, Chapter 3 of this title and a special motor vehicle license fee of thirty-five dollars. Notwithstanding another provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the department in producing and administering the special license plates. The remaining funds collected from the special motor vehicle license fee must be placed in the state's general fund.	Historic special license plates; fees.
Comptroller General's Office	226	56-3-12610. (Motor Vehicles)	State	(B) Notwithstanding another provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the department to defray the expenses of the department in producing and administering the plates. The remaining funds collected from the special motor vehicle license fee must be distributed to the South Carolina Wildlife Federation for conservation programs in South Carolina.	South Carolina Wildlife Federation special license plates.

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Comptroller General's Office	227	56-3-13010. (Motor Vehicles)	State	(C) The requirements for production, collection, and distribution of fees for the plate are those set forth in Section 56-3-8100. The biennial fee for this plate is the regular registration fee set forth in Article 5, Chapter 3 of this title plus an additional fee of seventy dollars. Any portion of the additional seventy-dollar fee not set aside by the Comptroller General to defray costs of production and distribution must be distributed to the fund established for the University of South Carolina pursuant to Section 56-3-3710(B) used for the purposes provided in that section.	2010-11 Baseball National Champions special license plates.
Comptroller General's Office	228	56-3-13310. (Motor Vehicles)	State	(B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place sufficient funds into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles in producing and administering the special license plates. The remaining funds collected from the special motor vehicle license plate fee must be distributed to the Motorcycle Awareness Alliance for the promotion of motorcycle safety, education and awareness programs and deposited into an appropriate nonprofit account designated by the Motorcycle Awareness Alliance.	"Motorcycle Awareness Alliance" special motor vehicle license plates.
Comptroller General's Office	229	56-3-13610. (Motor Vehicles)	State	(B) The requirements for production, collection, and distribution of fees for this license plate are those set forth in Section 56-3-8100. Any portion of the fees collected pursuant to this article, not set aside by the Comptroller General to defray the expenses associated with producing and administering the distribution of the license plate, must be distributed to Chabad of Charleston, Inc.	"South Carolina Stands with Israel" special license plates.
Comptroller General's Office	230	56-5-750. (Motor Vehicles)	State	(G)(3) The fee for each special restricted driver's license is one hundred dollars, but no additional fee is due because of changes in the place and hours of employment, education, or residence. Of this fee twenty dollars must be distributed to the general fund and eighty dollars must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles.	Failure to stop motor vehicle when signaled by law-enforcement vehicle.
Comptroller General's Office	231	56-5-2930. (Motor Vehicles)	State	(F) One hundred dollars of each fine imposed pursuant to this section must be placed by the Comptroller General into a special restricted account to be used by the Department of Public Safety for the Highway Patrol. (G) Two hundred dollars of the fine imposed pursuant to subsection (A)(3) must be placed by the Comptroller General into a special restricted account to be used by the State Law Enforcement Division to offset the costs of administration of the breath testing devices, breath testing site video program, and toxicology laboratory.	Operating motor vehicle while under influence of alcohol or drugs; penalties; enrollment in Alcohol and Drug Safety Action Program; prosecution.
Comptroller General's Office	232	56-5-2933. (Motor Vehicles)	State	(F) One hundred dollars of each fine imposed pursuant to this section must be placed by the Comptroller General into a special restricted account to be used by the Department of Public Safety for the Highway Patrol. (G) Two hundred dollars of the fine imposed pursuant to subsections (A)(3) must be placed by the Comptroller General into a special restricted account to be used by the State Law Enforcement Division to offset the costs of administration of the breath testing devices, breath testing site video program, and toxicology laboratory.	Driving with an unlawful alcohol concentration; penalties; enrollment in Alcohol and Drug Safety Action Program; prosecution.
Comptroller General's Office	233	56-5-2942. (Motor Vehicles)	State	(J) A fee of fifty dollars must be paid to the department for each motor vehicle that was suspended before any of the suspended registrations and license plates may be registered or before the motor vehicle may be released pursuant to subsection (F). This fee must be placed by the Comptroller General into a special restricted interest bearing account to be used by the Department of Motor Vehicles to defray the Department of Motor Vehicles' expenses.	Vehicle immobilization after conviction for subsequent violation of §§ 56-5-2930, 56-5-2933, or 56-5-2945; immobilized defined; identity of immobilized vehicle; surrendering of license plates and registration; release of vehicle; hearing; penalties; fees.
Comptroller General's Office	234	56-5-2945. (Motor Vehicles)	State	(D) One hundred dollars of each fine imposed pursuant to this section must be placed by the Comptroller General into a special restricted account to be used by the Department of Public Safety for the Highway Patrol.	Offense of felony driving under the influence; penalties; "great bodily injury" defined.

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Comptroller General's Office	235	56-5-2950. (Motor Vehicles)	State	SLED shall administer the provisions of this subsection and shall make regulations necessary to carry out this subsection's provisions. The costs of the tests administered at the direction of the law enforcement officer must be paid from the state's general fund. However, if the person is subsequently convicted of violating Section 56-5-2930, 56-5-2933, or 56-5-2945, then, upon conviction, the person shall pay twenty-five dollars for the costs of the tests. The twenty-five dollars must be placed by the Comptroller General into a special restricted account to be used by the State Law Enforcement Division to offset the costs of administration of the breath testing devices, breath testing site video program, and toxicology laboratory.	Implied consent to testing for alcohol or drugs; procedures; inference of DUI.
Comptroller General's Office	236	56-5-2951. (Motor Vehicles)	State	(B)(1) obtain a temporary alcohol license from the Department of Motor Vehicles. A one hundred-dollar fee must be assessed for obtaining a temporary alcohol license. Twenty-five dollars of the fee must be distributed by the Department of Motor Vehicles to the Department of Public Safety for supplying and maintaining all necessary vehicle videotaping equipment. The remaining seventy-five dollars must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray the Department of Motor Vehicles' expenses. The temporary alcohol license allows the person to drive without any restrictive conditions pending the outcome of the contested case hearing provided for in subsection (F) or the final decision or disposition of the matter. If the suspension is upheld at the contested case hearing, the temporary alcohol license remains in effect until the Office of Motor Vehicle Hearings issues the hearing officer's decision and the Department of Motor Vehicles sends notice to the person that the person is eligible to receive a restricted license pursuant to subsection (H); (H)(3) The fee for a restricted license is one hundred dollars, but no additional fee may be charged because of changes in the place and hours of employment, education, or residence. Twenty dollars of this fee must be deposited in the state's general fund, and eighty dollars must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray the Department of Motor Vehicles' expenses.	Suspension of license for refusal to submit to testing for certain level of alcohol concentration; temporary alcohol license; administrative hearing; restricted driver's license; penalties.
Comptroller General's Office	237	56-5-5670. (Motor Vehicles)	State	(H)(3) In lieu of criminal penalties, the Department of Motor Vehicles' director, or the director's designee, may issue an administrative fine not to exceed one thousand dollars for each violation, whenever the director, or the director's designee, after a hearing, determines that a demolisher or secondary metals recycler has unknowingly and unwillfully violated any provisions of this section. The hearing and any administrative review must be conducted in accordance with the procedure for contested cases under the Administrative Procedures Act. The proceeds from the administrative fine must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of implementing this section.	Duties of demolishers; disposal of vehicle to demolisher or secondary metals recycler; records; penalties.
Comptroller General's Office	238	56-9-430. (Motor Vehicles)	State	(B)(3) The fee for each special restricted driver's license is one hundred dollars, but no additional fee is due because of changes in the place and hours of employment, education, or residence. Of this fee twenty dollars must be distributed to the general fund and eighty dollars must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles.	Suspension of driver's license or privilege and registration for nonpayment of judgment; special restricted driver's licenses.
Comptroller General's Office	239	56-10-260. (Motor Vehicles)	State	(B)(3) The fee for each special restricted driver's license is one hundred dollars, but no additional fee is due because of changes in the place and hours of employment, education, or residence. Of this fee, twenty dollars must be distributed to the general fund and eighty dollars must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray the expenses of the Department of Motor Vehicles.	False certificate or false evidence of insurance; penalties; special restricted driver's licenses.
Comptroller General's Office	240	56-10-660. (Motor Vehicles)	State	(B) The funds collected from this fee described by subsection (A) must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray its expenses. (E) Insurers shall be required to pay only those actual costs attributed to the transmission to or retrieval of their records from the Department of Motor Vehicles, pursuant to regulations promulgated by the Department of Insurance. The funds collected from the insurers pursuant to this subsection must be placed by the Comptroller General into a special restricted account to be used by the Department of Motor Vehicles to defray its expenses.	Database information disclosure; fee.

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Comptroller General's Office	241	56-11-500. (Motor Vehicles)	State	As to revenue collected under this chapter or other road taxes on motor carriers, the Department of Motor Vehicles must withhold from the State Highway Fund monies not to exceed the actual or projected costs associated with administering and enforcing the provisions of this chapter. The State Treasurer and the Comptroller General shall establish accounts as necessary to facilitate the efficient and effective operation of this chapter and deposit from the State Highway Fund initial monies as may be necessary to operate this program. All remaining taxes and penalties and interest collected by the department pursuant to the provisions of this chapter must be deposited in the State Highway Fund.	Use of revenue funds from tax, penalties, and interest; State Highway Fund.
Comptroller General's Office	242	56-19-420. (Motor Vehicles)	State	(B) Five dollars of the fee contained in this section must be placed in a special earmarked account by the Comptroller General and must be distributed in the following manner: (1) the first one million dollars must be credited to the general fund of the State to offset a portion of state individual income tax revenue not collected pursuant to the subsistence allowance allowed pursuant to Section 12-6-1140(6); and (2) the remainder must be allocated to the Department of Public Safety and used to support highway patrol programs. (C) Notwithstanding any other provision of law, five dollars of the fee contained in this section must be placed in a special earmarked account by the Comptroller General and must be distributed to the Department of Motor Vehicles and used to defray its operational expenses excluding any expense relating to Project Phoenix.	Fee; allocation.
Comptroller General's Office	245	56-19-520 (Motor Vehicles)	State	(A)(4) payment of a fee established by the department not to exceed fifty dollars for retirement of the title certificate and, notwithstanding any other provision of law, the fee collected by the department must be placed by the Comptroller General into a special restricted account to be used by the department to defray the expenses of the department in administering this article.	Retirement of the title certificate to a manufactured home; release of lien; Satisfaction Affidavit.
Comptroller General's Office	246	57-3-20. (Highways, Bridges and Ferries)	State	(1)(b) accounting systems necessary to comply with all federal and/or state laws and/or regulations as well as all policies established by the Comptroller General;	Responsibilities and duties of division deputy directors.
Comptroller General's Office	247	57-3-755. (Highways, Bridges and Ferries)	State	(D) In the event the department has a question or issue relating to technical aspects of complying with the requirements of this section or the disclosure of public information under this section, it shall consult with the Office of Comptroller General, which may provide guidance.	Online transaction register of all funds expended; exemption; role of Comptroller General.
Comptroller General's Office	248	57-11-20. (Highways, Bridges and Ferries)	State	(B) Beginning July 1, 1993, the department must process all payment for goods and services, including right-of-way acquisitions through the office of the Comptroller General. (C) Beginning January 1, 1994, the department shall process the payment for all personnel services through the office of the Comptroller General. (D) For all capital improvement and permanent improvement projects beginning on or after July 1, 1994, the department shall enter detailed project numbers on all transactions submitted to the Comptroller General. (E) The Comptroller General may continue to make deductions from the compensation of employees for the payment of premiums for life, hospital, and other types of insurance plans that are in force on July 1, 1992.	State highway fund; federal aid highway fund; role of Comptroller General; department not considered lump sum agency.
Comptroller General's Office	249	58-5-940. (Public Utilities, Services & Carriers)	State	All lawful expenses and charges incurred by the commission and the Office of Regulatory Staff in the administration of this chapter and in performance of its duties thereunder shall be defrayed by assessments made by the Comptroller General against the gas utilities regulated thereunder and based upon the gross revenues collected by the gas utilities from their business done wholly within this State in the manner set out in Section 58-3-100 for other corporations; provided, however, the assessments against municipalities, gas authorities, public service districts, or other political subdivisions of the State shall be applicable only to expenses and charges incurred in the administration and enforcement of the provisions of this article relating to gas safety requirements. The Public Service Commission and the Office of Regulatory Staff shall certify to the Comptroller General annually on or before August first the amounts to be assessed in the format approved by the Comptroller General.	Assessments against gas utilities for administrative expenses and charges.

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Comptroller General's Office	250	58-17-1680. (Public Utilities, Services & Carriers)	State	The Office of Regulatory Staff, in making an examination for the purpose of obtaining information pursuant to this chapter, may obtain from the commission subpoenas for the attendance of witnesses pursuant to such rules as the commission may prescribe and the witnesses must receive from the State Treasury one dollar per day and five cents per mile traveled by the nearest practical route in going to and returning from the place of meeting of the Office of Regulatory Staff, to be ordered paid by the Comptroller General upon presentation of subpoenas by the witnesses as to the number of days served and miles traveled sworn to before the clerk of the Office of Regulatory Staff. In case any person willfully fails or refuses to obey a subpoena, any circuit judge of the court of common pleas and general sessions of any county, upon application of the Office of Regulatory Staff, must issue an attachment for the witness and compel him to attend and give his testimony upon matters lawfully required by the Office of Regulatory Staff. A circuit judge may punish for contempt as in other cases of refusal to obey the process or order of the court.	Issuance of subpoenas; fees; issuance of attachment to compel attendance; contempt for refusal to obey court order.
Comptroller General's Office	251	58-27-50. (Public Utilities, Services & Carriers)	State	All expenses and charges incurred by the commission in the administration of this chapter and in the performance of its duties thereunder shall be defrayed by assessments made by the Comptroller General against the electrical utilities regulated thereunder and based upon the gross revenues collected by such electrical utilities from their business done wholly within this State in the manner set out in Section 58-3-100 for other corporations. The Public Service Commission must certify to the Comptroller General annually on or before May first the amounts to be assessed in the format approved by the Comptroller General.	Assessments on electric utilities to pay expenses of Commission.
Comptroller General's Office	252	58-31-20. (Public Utilities, Services & Carriers)	State	(D) For the assistance of the board of directors of the Public Service Authority, there is hereby established an advisory board to be known as the advisory board of the South Carolina Public Service Authority, to be composed of the Governor of the State, the Attorney General, the State Treasurer, the Comptroller General, and the Secretary of State, as ex officio members, who must serve without compensation other than necessary traveling expenses. The advisory board must perform any duties imposed on it pursuant to this chapter, and must consult and advise with the board of directors on any and all matters which by the board of directors may be referred to the advisory board. The board of directors must make annual reports to the advisory board, which reports must be submitted to the General Assembly by the Governor, in which full information as to all of the acts of said board of directors shall be given, together with financial statement and full information as to the work of the authority. On July first of each year, the advisory board must designate a certified public accountant or accountants, resident in the State, for the purpose of making a complete audit of the affairs of the authority, which must be filed with the annual report of the board of directors. The Public Service Authority must submit the audit to the General Assembly.	Board of directors; advisory board.
Comptroller General's Office	253	59-2-85. (Education)	State	The Comptroller General and the chief financial officers of state agencies, departments, and institutions maintaining separate payroll accounts, at the request of a state employee, may arrange for contributions through payroll deduction to the program. The State Treasurer is authorized to devise a method whereby private and nonprofit businesses or organizations may arrange for employees to contribute through payroll deduction to the program.	Contributions through payroll deductions.
Comptroller General's Office	254	59-4-90. (Education)	State	The Comptroller General and the chief finance officers of state agencies, departments, and institutions maintaining separate payroll accounts may arrange for contributions through payroll deduction to the fund the appropriate payment in accordance with a tuition prepayment contract, at the request of a state employee.	Payroll deductions.
Comptroller General's Office	255	59-21-130. (Education)	State	The State Superintendent of Education shall present vouchers monthly to the Comptroller General who shall issue his warrants to the State Treasurer payable to the county treasurers of the respective counties for such amount of state school aid as may be on hand, available for and applicable to the payment for state school aid due the respective counties, under the provisions hereof.	Disbursement to counties.

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Comptroller General's Office	256	59-21-140. (Education)	State	The State Budget and Control Board may borrow in each year in anticipation of the receipt of revenues provided for school aid such sum or sums as may be necessary to pay any portion of the amounts appropriated herein and becoming due to the respective counties of the State prior to the collection thereof. Such notes shall be issued in such form and manner as the Board may elect and, when issued, are hereby declared to be current obligations of the State. But in lieu of borrowing as provided herein the Comptroller General may issue his warrant against the general fund in the treasury when it appears that sufficient funds are available therein, and the State Treasurer shall pay the same as provided in § 59-21-130. Such withdrawals from the general fund, if made, shall constitute a loan to the school aid fund from the general fund, the same to be repaid when revenues provided for school aid are collected. The proceeds of such loan or loans shall be paid to the respective counties for school aid to the respective counties as provided in § 59-21-130.	State Budget and Control Board may borrow in anticipation of revenue.
Comptroller General's Office	257	59-21-355. (Education)	State	(A) The amount appropriated in the annual general appropriations act for the Education Improvement Act building aid, construction, and renovation, after being appropriately adjusted, must be transferred to a special trust fund established by the Comptroller General. These funds shall remain available to the school districts of the State until approved for use in accordance with Section 59-21-350.	Appropriations to Education Improvement Act building aid; allocation; transfer; trust fund.
Comptroller General's Office	258	59-47-100. (Education)	State	The board of commissioners shall draw the annual appropriations as made by the General Assembly for the support and maintenance of said school and shall annually report to the General Assembly an exact statement of their various acts and doings during the past year, showing exactly how they disbursed the money received and expended, the names of the persons who have received the bounty, the ages and places of residence of such persons and information as to their progress. Vouchers covering all such disbursements shall be filed in the office of the Comptroller General.	Appropriations; reports of board.
Comptroller General's Office	259	59-53-1830. (Education)	State	The State Treasurer is created and appointed custodian of funds coming to the State from the United States under the provisions of the act referred to in Section 59-53-1810 and is responsible on his bond for the correct and proper handling of the funds. Monies appropriated by the State or paid into the State Treasury from the United States for the purpose provided in Sections 59-53-1810 to 59-53-1870 must be paid out upon the order of the State Board of Education, duly countersigned and approved by the secretary of the board, and itemized vouchers must be filed with the Comptroller General as in the case of other funds.	Career and Technology training funds.
Comptroller General's Office	260	59-53-1850. (Education)	State	Monies appropriated pursuant to Sections 59-53-1810 to 59-53-1870 must be paid out upon the order of the State Board of Education, duly countersigned and approved by the secretary of the State Board of Education, and itemized vouchers must be filed with the Comptroller General as in the case of other funds.	Disbursement of funds.
Comptroller General's Office	261	59-69-40. (Education)	State	The State Superintendent of Education shall take and hold in trust for the State any grant or devise of lands and any gift or bequest of money or other personal property made to him for educational purposes and he shall pay into the State Treasury, for safekeeping and investment, all moneys and incomes from property so received. The State Treasurer shall, from time to time, invest all such moneys in the name of the State and shall pay to the State Superintendent of Education, on the warrant of the Comptroller General, the income or principal thereof as he may, from time to time, require; provided, that no disposition shall be made of any grant, devise, gift or bequest inconsistent with the conditions or terms thereof. For all such property the State Treasurer shall be responsible on his bond as for other funds received by him in his official capacity.	Funds given to State Superintendent for educational purposes.
Comptroller General's Office	262	59-101-85. (Education)	State	Authority to maintain financial management and accounting systems is delegated to the Board of Trustees or Boards of Visitors of the following state institutions of higher learning: The University of South Carolina, Clemson University, The Medical University of South Carolina, The Citadel, Winthrop University, South Carolina State University, Francis Marion University, The College of Charleston, Lander University, and Coastal Carolina University. Such systems shall provide financial information to the Comptroller General's Statewide Accounting and Reporting System (STARS) in the format and level of detail as prescribed by the Comptroller General.	Governing boards of state institutions of higher learning authorized to maintain financial management and accounting systems.
Comptroller General's Office	263	59-101-670. (Education)	State	(D) In the event any public institution of higher learning has a question or issue relating to technical aspects of complying with the requirements of this section or the disclosure of public information under this section, it shall consult with the Office of Comptroller General, which may provide guidance to the public institution.	Transaction register of funds expended; contents; posting on website; procurement card statement information; redaction; technical consultation.

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Comptroller General's Office	264	59-111-75. (Education)	State	(A) The Commission on Higher Education, in consultation with the staff of the South Carolina Student Loan Corporation, shall develop a loan repayment program through which talented and qualified state residents may attend state public or private colleges and universities for the purpose of providing incentives for enlisting or remaining in the South Carolina National Guard in areas of critical need. Areas of critical need must be defined annually for that purpose by the Commission on Higher Education in consultation with the State Adjutant General. The Commission on Higher Education shall promulgate appropriate regulations to set forth the terms of the loan repayment program. The regulations must define limitations on monetary repayment amounts, successful participation within the National Guard, successful school matriculation, and other requirements for participation in the loan repayment program. In case of failure to complete the term of enlistment, failure to participate successfully in the National Guard, noncompliance by a borrower with the terms of the loan, or failure to comply with regulations of the program, the borrowers participation in the loan repayment program may be terminated and the borrower remains subject to those provisions as provided in the loan documents. The borrower shall execute the necessary legal documents to reflect his obligation to the lending entity and the terms and conditions of the loan. The loan program, as implemented in this section, must be administered by a separate student loan provider. Of the funds appropriated by the General Assembly for the loan repayment program, these funds must be retained in a separate account and used on a revolving basis for purposes of the loan repayment program and its administration. The State Treasurer shall disburse funds from this account as requested by the Commission on Higher Education and upon warrant of the Comptroller General; provided, however, that no more than five percent of the funds annually appropriated to the Commission on Higher Education for this program may be used for the cost of administering the program. Funds in the account and earnings from it may be carried forward in succeeding fiscal years and used for the purposes of the loan repayment program. The Commission on Higher Education shall review the loan program annually and report to the General Assembly on its progress and results.	College loan program for National Guard members.
Comptroller General's Office	265	59-111-570. (Education)		The funds appropriated for the purposes of this article and all sums received in repayment of loans must be placed in the State Treasury to the credit of The South Carolina Medical and Dental Loan Fund. Loan payments must be paid out of this fund upon a voucher to the State Comptroller General signed by the chairman and the executive secretary of the Department.	Deposits and disbursements.
Comptroller General's Office	266	59-119-100. (Education)	State	The State Treasurer shall securely invest and reinvest the funds in his hands derived from the Clemson bequest in such manner as shall be directed by the Governor, the Comptroller General and the State Treasurer or any two of them. He may collect the interest annually upon all investments made of funds of the Clemson bequest and pay the same over to the treasurer of the board of trustees of Clemson University. He shall, under the direction of the Governor, the Comptroller General and the State Treasurer or any two of them, enforce the collection of the principal and interest due on any investment made of such Clemson bequest.	Investment of Clemson bequest generally and payment of interest to board.
Comptroller General's Office	267	59-143-10. (Education)	State	(B) Upon receipt of monies transferred to the Children's Education Endowment by the State Treasurer, thirty percent of these monies must be allocated to Higher Education Scholarship Grants and seventy percent must be allocated to Public School Facility Assistance. Earnings on each allocation shall accumulate for the benefit of that particular program. The Comptroller General shall record low-level radioactive waste tax revenues collected from the Barnwell waste facility on the accrual basis; however, no expenditure may be made against these accrued revenues until the related cash is deposited with the State. These revenues must be distributed in the manner prescribed by Section 48-48-140.	Establishment of endowment; stated purposes; allocations.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
Comptroller General's Office	268	59-150-320. (Education)	State	<p>(1) submit quarterly and annual reports to the Governor, the President Pro Tempore of the Senate, the Speaker of the House of Representatives, the Comptroller General, the State Treasurer, and the Chairmen of the House Ways and Means Committee, the Senate Finance Committee, and the oversight committee created by Section 59-150-325 disclosing the total lottery revenues, prize disbursements, operating expenses, and administrative expenses of the commission during the reporting period. The annual report additionally must describe the organizational structure of the commission, summarize the functions performed by each organizational division within the commission, and contain a detailed budget for the next fiscal year. The quarterly reports must be submitted within fifteen days of the end of the quarter, and the annual report must be submitted by October fifteenth;</p> <p>4) authorize the State Auditor to contract with a certified public accountant or firm for an independently audited financial statement prepared in accordance with generally accepted accounting principles, to be submitted to the Comptroller General's office each year no later than October fifteenth. The certified public accountant or firm shall not have a financial interest in a lottery vendor with whom the commission is under contract. The certified public accountant or firm shall evaluate the internal auditing controls in effect during the audit period. The cost of this annual financial audit is an operating expense of the commission. The State Auditor may at any time audit, or cause to be audited, any phase of the operations of the commission at the expense of the State and shall receive a copy of the annual independent financial audit. A copy of an interim audit performed by the certified public accountant or firm or the State Auditor must be transmitted after the close of the commission's fiscal year to the Governor, the President Pro Tempore of the Senate, the Speaker of the House of Representatives, the State Treasurer, the Comptroller General, and the Chairmen of the House Ways and Means Committee and the Senate Finance Committee, and the oversight committee co-chairmen;</p>	Financial integrity of the lottery; reports; audits, weekly records; financial statement; annual operating budget; comprehensive security study.
Comptroller General's Office	269	59-150-340. (Education)	State	<p>The net proceeds received from the state lottery for education as provided by law must be deposited by the State Treasurer in a fund separate and distinct from the state general fund entitled the "Education Lottery Account". All interest or income earned by the fund must be retained in the account and used for its stated purposes. However, all revenue received by the Education Lottery Account in any fiscal year together with earnings on it for that year must be disbursed as required by Section 59-150-350 and as appropriated by the General Assembly in its annual general appropriations bill or any bill appropriating monies for previous or current fiscal years. It is the intent of the General Assembly in creating this Education Lottery Account that its funds be managed so as to establish and fund these programs permanently. Upon receipt of monies transferred to the Education Lottery Account held by the State Treasurer, these monies must be appropriated by the General Assembly in its annual general appropriations bill or any bill appropriating monies for previous or current fiscal years to the programs and for the purposes stipulated in Section 59-150-350. The Comptroller General shall record these revenues received on a cash basis, and disbursements for the purposes provided also must be on a cash basis; however, unexpended funds at the end of a fiscal year after disbursement to the programs authorized to receive the funds as provided in Section 59-150-350 and as appropriated by the General Assembly in its annual general appropriations bill or any bill appropriating monies for previous or current fiscal years may be carried forward to future years and expended for the same purposes. Notwithstanding any other provision of law, no distribution may be made from the Education Lottery Account until net proceeds in the account exceed thirty-five million dollars.</p>	Education Lottery Account.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
Comptroller General's Office	270	59-150-350. (Education)	State	<p>(B) Before the sixteenth day of each month, the commission shall deposit to the State Treasurer, for credit to the Education Lottery Account for the preceding month, the amount of all net proceeds from the preceding month. The State Comptroller General shall account separately for net proceeds by establishing and maintaining a restricted account known as the Education Lottery Account. Upon their deposit with the State, monies representing a deposit of net proceeds become the unencumbered property of the State of South Carolina and the commission must not agree or undertake otherwise. The monies may be invested by the State Treasurer pursuant to state investment practices. All earnings attributable to the investments are also the unencumbered property of the State and accrue to the credit of the Education Lottery Account.</p> <p>(D) At the beginning of the first fiscal year after the state lottery becomes operational, the Comptroller General shall certify the amount of net proceeds including investment earnings on the net proceeds credited to and accrued in the Education Lottery Account during the preceding fiscal year. The sum of certified net proceeds and investment earnings must be designated as annual lottery proceeds. Appropriations from the Education Lottery Account must be allocated only for educational purposes and educational programs by the General Assembly in its annual general appropriations bill or any bill appropriating monies for previous or current fiscal years.</p>	Education Lottery Account management; administration; educational purposes and programs; uncommitted funds; surplus funds.
Comptroller General's Office	271	Article IV. Section 12 (2) (Constitution)	State	Whenever a majority of the Attorney General, the Secretary of State, the Comptroller General, and the State Treasurer, or of such other body as the General Assembly may provide, transmits to the President of the Senate and the Speaker of the House of Representatives a written declaration that the Governor is unable to discharge the powers and duties of his office, the Lieutenant Governor shall forthwith assume the powers and duties of the office as acting Governor.	Disability of Governor.
Comptroller General's Office	272	Article VI. Section 7 (Constitution)	State	There shall be elected by the qualified voters of the State a Secretary of State, an Attorney General, a Treasurer, a Superintendent of Education, Comptroller General, Commissioner of Agriculture, and an Adjutant General who shall hold their respective offices for a term of four years, coterminous with that of the Governor. The duties and compensation of such offices shall be prescribed by law and their compensation shall be neither increased nor diminished during the period for which they shall have been elected.	Elective offices; terms; duties; compensation.
Comptroller General's Office	273	Article X. Section 13 (4) (Constitution)	State	In each act authorizing the incurring of general obligation debt the General Assembly shall allocate on an annual basis sufficient tax revenues to provide for the punctual payment of the principal of and interest on such general obligation debt. If at any time any payment due as the principal of or interest on any general obligation debt shall not be paid as and when the same become due and payable, the State Comptroller General shall forthwith levy and the State Treasurer shall collect an ad valorem tax without limit as to rate or amount upon all taxable property in the State sufficient to meet the payment of the principal and interest of such general obligation debt then due.	Bonded indebtedness of State.
Comptroller General's Office	274	19-101.19 (Code of Regulations)	State	<p>Travel expense advances may be made subject to the following:</p> <p>A. No travel advance shall be made to an employee for travel within the State without specific approval of the Budget and Control Board.</p> <p>B. No travel advance shall be made for more than 80% of the estimated amount of the total travel expense, excluding airline transportation.</p> <p>C. No advance shall be made in instances where 80% of the estimated travel expense does not exceed \$250.</p> <p>D. The agency, department or institution making advances shall keep such records of advances made in accordance with rules prescribed by the Comptroller General. If the Comptroller General shall furnish to the Budget and Control Board a statement that any agency has failed to keep proper records of travel advances, the Budget and Control Board may withdraw the privilege of that agency for making travel advances.</p> <p>E. The Comptroller General may require that requests for travel advances must be submitted not later than seven (7) business days prior to the beginning of the trip for which the advance is requested.</p> <p>F. When the travel assignment is completed, a voucher payable to the traveler shall be prepared for the total amount of allowable expenses incurred and paid. The traveler must then repay the cash advance when the voucher is processed for payment and the check issued to the traveler.</p>	Advances for Travel Expenses.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
Comptroller General's Office	275	19-410.3 (Code of Regulations)	State	G. Accounting System. The accounts for the Surplus Property Service Fund are kept by the Comptroller General of South Carolina and a corresponding ledger system is kept by the Office of Internal Operations, S. C. Budget and Control Board. Fixed asset accounts are kept also at the Office of Internal Operations, S. C. Budget and Control Board where amounts for purchase of these assets are maintained by source fund.	Inventory and Accounting Systems.
Comptroller General's Office	276	19-445.2100 (Code of Regulations)	State	D. Calls Against Blanket Purchase Agreement. Calls against blanket purchase agreements generally will be made orally, except that informal correspondence may be used when ordering against agreements outside the local trade area. Written calls may be executed. Documentation of calls shall be limited to essential information. Forms may be developed for this purpose locally and be compatible with the Comptroller General's Office STARS system.	Small Purchases and Other Simplified Purchasing Procedures.
Comptroller General's Office	277	61-1. (Code of Regulations)	State	15. Receipts and Expenditures: Funds appropriated and all sums received in repayment of loans and scholarships shall be placed in the State Treasury to the credit of the South Carolina Medical and Dental Scholarship Fund. Loan and scholarship payments shall be paid out of this fund upon a voucher to the State Comptroller General signed by the chairman and the executive secretary of the Board.	Medical and Dental Scholarship Fund.
Comptroller General's Office	278	61-67.1 (Code of Regulations)	State	C. Loan Delinquency Provisions Pursuant to authority provided in Section 48-6-70(B) of Title 48 of the 1976 South Carolina Code of Laws, as amended, any failure of the project sponsor to make payment to the Board according to the prescribed repayment schedule will result in the Board requiring the State Treasurer and the Comptroller General to pay the Board the amount of other State aid the local unit may become entitled to until all delinquent payments plus interest have been paid. If the loan recipient is a special purpose district and receives no other State aid, the Board will notify the Controller General to levy, and require the applicable County Treasurer to collect and remit to the Board, a special tax sufficient to cover the delinquent payments plus interest, and, if necessary, to ensure continued repayment of the loan. Additionally, should the loan of any project sponsor be declared delinquent, the Board may also take action to preclude the loan recipient from receiving grant funds or other types of financial assistance available from State agencies, unless otherwise prohibited by law, until such time as all amounts due on the loan have been paid and the loan is declared current.	Requirements for State Water Pollution Control Revolving Fund Loan Assistance.
Comptroller General's Office	279	62-205 (Code of Regulations)	State	A. This program is dependent upon annual funding from the state of South Carolina until a recurring fund or principal account is established. B. Of the funds appropriated by the General Assembly for the loan repayment program, these funds must be retained in a separate account and used on a revolving basis for purposes of the loan repayment program and its administration. The State Treasurer shall disburse funds from this account as requested by the Commission on Higher Education and upon warrant of the Comptroller General; provided, however, that no more that ten percent of the funds annually appropriated to the Commission on Higher Education may be used for the cost of administering the program. Funds in the account and earnings from it may be carried forward in succeeding fiscal years and used for the purposes of the loan repayment program.	Funding.
Comptroller General's Office	280	90-003.2 (Code of Regulations)	State	Insurers may select the VAN option. Insurers using the VAN option will have to set up mailboxes and communications. Insurers utilizing the VAN option will be required to pay an additional fee which will be placed by the Comptroller General into a special restricted account to be used by the Department to defray its expenses in administering this program.	Value Added Network (VAN) Data Communication.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
				<p>19-101. Travel Regulations for State Employees; Policy.</p> <p>19-101.01 Travel and Transportation at State Expense. Travel and transportation at State expense will be authorized only when officially justified and by those means which meet State government requirements consistent with good management practices.</p> <p>19-101.02 Economical Considerations. Transportation to and from points of arrival and departure will be accomplished by the most economical methods.</p> <p>19-101.03 Air Travel. Travel by commercial airlines will be accomplished in coach or tourist class, except where exigencies require otherwise.</p> <p>19-101.04 Definitions. A. Permanent place of employment: The location of the place of activity where a State employee is regularly assigned and performs work. The corporate limits of the city or town in which the employee's place of work is located. If an employee is not employed in an incorporated city or town, his permanent place of employment is the place of work. B. Residence: The fixed or permanent domicile of a person that can reasonably be justified as a bona fide place of actual residence. C. Mileage allowance: A rate per mile in lieu of actual expenses of operation of a privately owned automobile. If a dependent accompanies an employee on an authorized business trip, only those expenses which may be directly attributed to the employee may be reimbursed.</p> <p>19-101.05 Automobile Travel. Auto travel should be by the most direct route practicable, and substantial deviation from distances shown by the current State Highway system map of the South Carolina Highway Department should be explained.</p> <p>19-101.06 Mileage Between Employee's Home and Place of Employment. Mileage between an employee's home and his/her place of employment is not subject to reimbursement. However, when an employee leaves on a business trip directly from his/her home, and does not go by the employee's headquarters, the employee shall be eligible for reimbursement for actual mileage beginning at his/her residence.</p> <p>19-101.07 Travel and Subsistence Limitations. Travel and subsistence limitations may be made more restrictive by the agency head or director as dictated by agency requirements.</p> <p>19-101.08 Election to Travel by Automobile Rather Than Aircraft. If, for his own convenience, an employee elects to travel by automobile when air travel is more economical he shall be entitled to reimbursement as follows: A. Mileage equal to the amount of coach or tourist air fare. B. Vicinity mileage incurred on official business in lieu of using a taxi. C. Parking fees equal to that which would have been incurred if the car had been parked at the airport. D. Subsistence based on date and time airline connections would have been made for departure and return. Any period of time exceeding these guidelines will be at the employee's expense and no subsistence will be paid.</p> <p>19-101.09 Parking Fees; Fines for Motor Vehicle Violation. Parking fees for state-owned vehicles are reimbursable. No reimbursement shall be made to operators of state-owned vehicles who must pay fines for moving or non-moving violations.</p> <p>19-101.10 Mileage for Use of Privately Owned Vehicle. The mileage allowance paid to State employees for the use of privately owned vehicles shall be in lieu of all expenses connected with the operation of the vehicle including but not limited to operating costs, depreciation, parking fees, tolls, et cetera. Provided, however, the employee may be reimbursed for storage or parking charges when it is necessary that the vehicle be left at a hotel, airport, or like facility.</p>	

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
Budget & Control Board	281	19-101. (Code of Regulations)	State	<p>19-101.11 Schedule of Maximum Meal Reimbursement. The Budget and Control Board shall annually prepare a schedule of allowable deductions for meals which shall not exceed the total amount allowed in accordance with the General Appropriations Act. The Budget and Control Board may waive the provisions of this schedule for certain activities of or functions performed by members of state boards, commissions, or committees who are not state employees. The Budget and Control Board shall furnish to each agency a copy of the schedule as soon as practicable after the passage of the General Appropriations Act.</p> <p>19-101.12 Meal Reimbursements. No reimbursement shall be made for meals within ten (10) miles of an employee's official headquarters or official place of residence. Agency heads or directors may increase this distance requirement as deemed appropriate.</p> <p>19-101.13 Receipts for Expenditures. Receipts for all expenditures other than taxi fares and meals shall be provided with the voucher requesting reimbursement. Provided, however, that the Budget and Control Board may waive this requirement if the employee can furnish other acceptable evidence of expenditures subject to reimbursement.</p> <p>19-101.14 Attendance at Statewide, Regional or District Meetings. Employees required, as a part of their official duties, to attend statewide, regional or district meetings within the area in which the employee is headquartered may receive reimbursement for the cost of meals served at such meetings. Reimbursements for these meetings must have the specific approval of the sponsoring agency director who will notify other agencies involved.</p> <p>19-101.16 Overnight Accommodations. No reimbursement for overnight accommodations will be made within fifty (50) miles of the employee's official headquarters or place of official residence.</p> <p>19-101.17 Foreign Travel. Any foreign travel of a State employee will require prior approval of the Budget and Control Board regardless of the source of funds financing such travel. For the purpose of this regulation, foreign travel is defined as any destination outside the continental limits of the United States except Alaska, Hawaii, Canada, Puerto Rico, or the Virgin Islands.</p> <p>19-101.18 Handicapped Employees. If a handicapped employee, because of his handicap, is unable to use the most economical mode of travel he may avail himself of the most economical mode compatible with his handicap. In determining the next most economical mode of travel, the following must be considered: A. Cost of fare or mileage. B. Subsistence expenses incurred due to extra days of travel, if any. C. Lodging expenses incurred due to extra days of travel, if any. D. Other allowable expenditures incurred due to extra days of travel, if any. The agency director of the employee's agency must certify as to the employee's handicap and as to his inability to use the most economical mode of travel. No expenses will be authorized for attendants traveling with State employees.</p> <p>19-101.19 Advances for Travel Expenses. Travel expense advances may be made subject to the following: A. No travel advance shall be made to an employee for travel within the State without specific approval of the Budget and Control Board. B. No travel advance shall be made for more than 80% of the estimated amount of the total travel expense, excluding airline transportation. C. No advance shall be made in instances where 80% of the estimated travel expense does not exceed \$250. D. The agency, department or institution making advances shall keep such records of advances made in accordance with rules prescribed by the Comptroller General. If the Comptroller General shall furnish to the Budget and Control Board a statement that any agency has failed to keep proper records of travel advances, the Budget and Control Board may withdraw the privilege of that agency for making travel advances.</p>	Travel Regulations for State Employees; Policy.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
				<p>E. The Comptroller General may require that requests for travel advances must be submitted not later than seven (7) business days prior to the beginning of the trip for which the advance is requested.</p> <p>F. When the travel assignment is completed, a voucher payable to the traveler shall be prepared for the total amount of allowable expenses incurred and paid. The traveler must then repay the cash advance when the voucher is processed for payment and the check issued to the traveler.</p>	
Internal Revenue Service	282	26 CFR 1.1-1 (Internal Revenue Code)	Federal	<p>(1) Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of the United States and, to the extent provided by section 871(b) or 877(b), on the income of a nonresident alien individual. For optional tax in the case of taxpayers with adjusted gross income of less than \$10,000 (less than \$5,000 for taxable years beginning before January 1, 1970) see section 3. The tax imposed is upon taxable income (determined by subtracting the allowable deductions from gross income). The tax is determined in accordance with the table contained in section 1. See subparagraph (2) of this paragraph for reference guides to the appropriate table for taxable years beginning on or after January 1, 1964, and before January 1, 1965, taxable years beginning after December 31, 1964, and before January 1, 1971, and taxable years beginning after December 31, 1970. In certain cases credits are allowed against the amount of the tax. See part IV (section 31 and following), subchapter A, chapter 1 of the Code. In general, the tax is payable upon the basis of returns rendered by persons liable therefor (subchapter A (sections 6001 and following), chapter 61 of the Code) or at the source of the income by withholding. For the computation of tax in the case of a joint return of a husband and wife, or a return of a surviving spouse, for taxable years beginning before January 1, 1971, see section 2. The computation of tax in such a case for taxable years beginning after December 31, 1970, is determined in accordance with the table contained in section 1(a) as amended by the Tax Reform Act of 1969. For other rates of tax on individuals, see section 5(a). For the imposition of an additional tax for the calendar years 1968, 1969, and 1970, see section 51(a).</p>	Income taxes on individuals.
Internal Revenue Service	283	26 CFR 31.6051-1 (Internal Revenue Code)	Federal	<p>(a) Requirement if wages are subject to withholding of income tax—(1) General rule. (i) Every employer, as defined in section 3401(d), required to deduct and withhold from an employee a tax under section 3402, or who would have been required to deduct and withhold a tax under section 3402 (determined without regard to section 3402(n)) if the employee had claimed no more than one withholding exemption, shall furnish to each such employee, in respect of the remuneration paid by such employer to such employee during the calendar year, the tax return copy and the employee's copy of a statement on Form W-2. For example, if the wage bracket method of withholding provided in section 3402(c)(1) is used, a statement on Form W-2 must be furnished to each employee whose wages during any payroll period are equal to or in excess of the smallest wage from which tax must be withheld in the case of an employee claiming one exemption. If the percentage method is used, a statement on Form W-2 must be furnished to each employee whose wages during any payroll period, reduced by the amount of one withholding exemption, are equal to or in excess of the smallest amount of wages from which tax must be withheld. See section 3402 (a) and (b) and the regulations thereunder. Each statement on Form W-2 shall show the following: (a) The name, address, and identification number of the employer. (b) The name and address of the employee, and his social security account number if wages as defined in section 3121(a) have been paid or if the Form W-2 is required to be furnished to the employee for a period commencing after December 31, 1962. (c) The total amount of wages as defined in section 3401(a), (d) The total amount deducted and withheld as tax under section 3402. (e) The total amount of wages as defined in section 3121(a), (f) The total amount of employee tax under section 3101 deducted and withheld (increased by any adjustment in the calendar year for over collection, or decreased by any adjustment in such year for under collection, of such tax during any prior year) and the proportion thereof (expressed either as a dollar amount, as a percentage of the total amount of wages as defined in section 3121(a), or as a percentage of the total amount of employee tax under section 3101) withheld as tax under section 3101(b) for financing the cost of hospital insurance benefits,</p>	Statements for employees.

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Title
Internal Revenue Service	284	26 CFR 1.6041-6 (Internal Revenue Code)	Federal	Returns made under section 6041 on Forms 1096 and 1099 for any calendar year shall be filed on or before February 28 (March 31 if filed electronically) of the following year with any of the Internal Revenue Service Centers, the addresses of which are listed in the instructions for such forms. The name and address of the person making the payment and the name and address of the recipient of the payment shall be stated on Form 1099. If the present address of the recipient is not available, the last known post office address must be given. See section 6109 and the regulations thereunder for rules requiring the inclusion of identifying numbers in Form 1099.	Returns made on Forms 1096 and 1099.
Department of Health and Human Services	285	P.L. 111-148 (Health and Human Services Code)	Federal	The Patient Protection and Affordable Care Act (PPACA) 2010 HR3590, or Affordable Care Act (ACA) for short, is the new health care reform law in America and is often called by its nick-name Obamacare. The Patient Protection and Affordable Care Act is made up of the <i>Affordable Health Care for America Act</i> , the <i>Patient Protection Act</i> , and the health care related sections of the the <i>Health Care and Education Reconciliation Act</i> and the <i>Student Aid and Fiscal Responsibility Act</i> . It also includes amendments to other laws like the Food, Drug and Cosmetics Act and the Health and Public Services Act.	Patient Protection and Affordable Care Act

****Shaded areas are legal standards that by practice are no longer performed by our office.***

INSTRUCTIONS: List all reports, if any, the agency is required to submit to a legislative entity. Beside each include the following under the appropriate column: a) Name of the report; b) Legislative entity that requires the report; c) Law(s) that require the agency to provide the report; d) Stated legislative intent (from legislative entity, statute, regulation or other source) in providing the report; e) Frequency with which the report is required (i.e. annually, monthly, etc.); f) Approximate year the agency first started providing the report; g) Approximate cost to complete the report and any positive results from completing and submitting the report; and h) Method by which the agency receives, completes and submits the report (i.e. receive via emailed word document; log into or open program, enter data and click submit; etc.). Included below are examples of reports the agency may have to submit. The example does not include information in the columns under # of staff needed to complete the report; approx. total amount of time to complete the report and approx. total cost to complete the report, however the agency must complete these columns when submitting this chart in final form. Please delete the example figures before submitting this chart in final form, unless it applies to the agency, in which case ensure the information about those reports is complete. NOTE: Responses are not limited to the number of rows below that have borders around them, please list all that are applicable.

Agency Submitting Report	Item #	Report Name	Legislative Entity Requesting Report	Law Requiring Report	Stated Intent of Report	Year First Required to Complete Report	Reporting Freq.	# of Days in which to Complete Report	Month Report Template is Received by Agency	Month Agency is Required to Submit the Report	Cost to Complete Report			Positive Results of Reporting	Method in which Report Template is Sent to Agency (i.e. via email; receive notice that it is available online; etc.)	Format in which Report Template is Sent to Agency	Method in which Agency Submits Completed Report (i.e. email; mail; click submit on web based form; etc.)	Format in which Agency Submits Completed Report (word, excel; web based form; etc.)
											# of Staff Members Needed to Complete Report	Approx. Total Amount of time to Complete Report	Approx. total Cost to Agency to Complete (considering staff time, etc.)					
Comptroller General's Office	1	Accountability Report	General Assembly	1-1-810 1-1-820	Show the degree to which objectives are being met	1995	Annually	30	August	September	13	286 Hours	10,520	Public Disclosure	Email	Word and Excel	Email and Hardcopy	PDF and Excel
Comptroller General's Office	2	Agency Budget Plan	General Assembly	11-11-30.	An estimate in itemized form showing the amount needed for the year beginning with the first day of July thereafter	1950	Annually	30	September	October	4	142 Hours	5,668	Public Disclosure	Email	Word	Email and Hardcopy	PDF and Word
Comptroller General's Office	3	Restructuring & Seven Year Plan	General Assembly	1-30-10(G)(1) 1-30-10(G)(2)	Provide detailed and comprehensive recommendations for the purposes of merging or eliminating duplicative or unnecessary divisions, programs, or personnel within each department to provide a more efficient administration of government services. Provide initiatives and/or planned actions that implement cost savings and increased efficiencies of services and responsibilities within the projected seven-year period.	2015	Seven Years	20	March	March	4	224 Hours	8,968	Public Disclosure	Email	Word	Email and Hardcopy	PDF
Comptroller General's Office	4	Dual Employment Report	Senate Finance Committee & House Ways and Means Committee	8-11-35(D) 12-310	Provide names of all employees receiving dual compensation and the amounts received	2002	Annually	180	July	December	6	179 Hours	5,201	Public Disclosure	Email and Hardcopy	N/A	N/A	N/A
Comptroller General's Office	5	Comprehensive Annual Financial Report (CAFR)	General Assembly	117.58. 12-310	Provides financial information about the State's operations during the year and describes its financial position at the end of the year	1986	Annually	180	July	December	13	8,342 Hours	382,660	Public Disclosure	Email and Hardcopy	N/A	Email and Hardcopy	Online
Comptroller General's Office	6	Travel Report	Senate Finance Committee & House Ways and Means Committee	117.26. 12-310	Provide a listing of the top ten percent of employees whose travel expenses and registration fees were paid within each agency	2007	Annually	90	September	November	5	181 Hours	5,496	Public Disclosure	Email	Word	Email	Word
Comptroller General's Office	7	Press Release	General Assembly	11-11-180.	Provides the State's annual results following closing of the statewide books for the fiscal year	2002	Annually	30	July	August	5	100 Hours	5,452	Public Disclosure	Online and Hardcopy	N/A	N/A	N/A

INSTRUCTIONS: Identify the agency's internal audit system and policies during the past five fiscal years including the date the agency first started performing audits; individuals responsible for hiring the internal auditors; individuals to whom internal auditors report; the head internal auditor; general subject matters audited; the individual or body that makes decision of when internal audits are conducted; information considered when determining whether to conduct an internal audit; total number of audits performed in the last five fiscal years; # of months it took for shortest audit; # of months for longest audit; average number of months to complete an internal audit; and date of the most recent Peer Review of Self-Assessment by SC State Internal Auditors Association or other entity (if other entity, name of that entity).

Note: All audits are not the result of suspicious activity or alleged improper actions. Often times regular audits are required by statute regulation or an agency's standard operating procedure simply as a method of ensuring operations are staying on track.

Agency Submitting Report	Does agency have internal auditors? Y/N	Date Internal Audits Began	Individuals responsible for hiring internal auditors	Individuals to whom internal auditors report	Name and contact information for head Internal Auditor	General subject matters audited	Who makes decision of when an internal audit is conducted	Information considered when determining whether to conduct an internal audit	Do internal auditors conduct an agency wide risk assessment routinely? Y/N	Do internal auditors routinely evaluate the agency's performance measurement and improvement systems? Y/N	Total Number of Audits performed in last five fiscal years	# of months for shortest audit	# of months for longest audit	Avg. # of months needed to conduct audit	Date of most recent Peer Review of Self-Assessment by SCSIAA or other entity (if other entity, name of that entity)
Comptroller General's Office	No														

INSTRUCTIONS: List the name of all personnel at the agency who were consulted or performed work to obtain the information utilized when answering the questions in these reports, their title and their specific role in answering the question (i.e. searched the agency documents, asked for information because they are in charge of the department, etc.) Please delete the example information and instructions row before submitting this chart in final form. NOTE: Responses are not limited to the number of rows below that have borders around them, please list all that are applicable.

Agency Submitting Report	Name	Phone	Email	Department/Division	Title	Question	Role in Answering Question
Comptroller General's Office	Richard Eckstrom, CPA	803-734-2588	Reckstrom@cg.sc.gov	Agency Head	Comptroller General	ALL	Primary
Comptroller General's Office	Eddie Gunn	803-734-2121	Egunn@cg.sc.gov	Administration	Chief of Staff	ALL	Primary
Comptroller General's Office	Eric Ward	803-734-2538	Eward@cg.sc.gov	Administration	Public Information Director	ALL	Primary
Comptroller General's Office	Allison Houpt	803-734-5011	AHoupt@cg.sc.gov	Administration	Accountant Fiscal Manager	ALL	Primary
Comptroller General's Office	Scott Houston	803-734-2568	Shouston@cg.sc.gov	Administration (IT)	Program Manager III	V.C. Databases/Document Management	Primary
Comptroller General's Office	Anjali Griffin, CPA	803-734-2609	Agriffin@cg.sc.gov	Statewide Accounting	Program Manager III	Charts	N/A
Comptroller General's Office	David Starkey, CPA	803-734-2542	Dstarkey@cg.sc.gov	Statewide Financial Reporting	Program Manager III	Charts	N/A
Comptroller General's Office	Ronnie Head, CPA	803-734-2347	Rhead@cg.sc.gov	Statewide Accounts Payable/Payroll	Program Manager III	Charts	N/A