

PROGRAM EVALUATION REPORT

Comptroller General's Office

Date of Submission: **May 22, 2015**

Please provide the following for this Program Evaluation Report

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

	Name	Phone	Email
Primary Contact:	Eddie Gunn	734-2120	EGunn@cg.sc.gov
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The following information is provided by the Legislative Oversight Committee to comply with Section 2-2-60(A)

Agency Program or Operations the Legislative Oversight Committee intends to Investigate:	All current agency programs
Information the agency must include in the Program Evaluation Report:	Information contained on the following pages in the Program Evaluation Report Guidelines.
Date the agency must submit the Program Evaluation Report to the House Legislative Oversight Committee:	May 22, 2015 (i.e. 30 days after receiving the Program Evaluation Report Guidelines)

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Testimony Provided in Effort to Build Greater Confidence in State Government

In an effort to build greater confidence in state government, I am signing my name below to affirm that I have reviewed and approve this report and the information contained in it. In addition, I affirm I am willfully submitting the information in this report as testimony before the Committee, as those terms are used in S.C Code Section 2-2-100. I understand that providing false, materially misleading, or materially incomplete information is a criminal offense.

In addition, by way of their signature on the attached Personnel Involved Chart, each person listed on that sheet(s) affirms they are willfully submitting the information, which appears in response to the question which is typed by their name in the Personnel Involved Chart, as testimony before the Committee, as those terms are used in S.C Code Section 2-2-100. Each person understands that providing false, materially misleading, or materially incomplete information is a criminal offense.

**Current Agency
Director**
(Sign/Date):

See Original Copy

(Type/Print Name):

Richard A. Eckstrom, CPA

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

(Type/Print Name):

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Standard Questions

If any question asks for information in a certain format and the agency already has the same information in another format, please contact Committee staff to discuss potential options.

General¹

1. *Please see the Agency Glossary Chart.*
2. *Please see the Personnel Involved Chart.*
3. The Appropriations Act includes “Major Program Areas.” Individual programs are often grouped together within one or more of these major areas. When thinking about the individual programs, how does the agency define the term “program” (i.e., what is an individual program mean at the agency)?

Answer: *A critical service provided to support the operation of state government*

- a. Anytime the agency sees the term “program” used in any questions in this report, it refers to an individual program and means the same as the agency has defined it in response to this question.
4. Explain how the budget is broken down for agency management (including the director and deputy directors); outside of the way it is grouped for the Appropriations Act. If it is easier to simply provide a copy of the budget, in its most detailed version, the agency may do so.

Answer: *The agency’s budget is broken down for management by division, featuring monthly and year-to-date expenditures and revenues along with encumbered and unencumbered revenues as well as personnel expenditures.*

5. Provide a list of the types of searches the agency can perform within the electronic version(s) of its budget, maintained at the agency (i.e. budget by year, office, department, program, etc.)

Answer: *The agency can perform many types of searches within the electronic version of its budget. The document is searchable by term, and the data it contains are organized according to several factors, including by division and by categories of revenues and expenditures. The budget data are tracked on both a monthly and year-to-date basis.*

¹ 2-2-60(B)(12) - any other relevant information specifically requested by the investigating committee.

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Performance, Organizational Structure and Responsibilities²

1. Does the agency have a strategic plan other than the one it provided in the Strategic Plan Template of the FY 2013-14 Accountability Report?

Answer: *No.*

2. *Please see the Funding Sources Chart.*
3. *Please see the Strategic Plan Investment Chart and the Performance Measures Status Chart.*
4. *Please see the Program Effectiveness Ranking Chart.*
5. *Please see the Program Details Charts.*
6. Are there any reports or reviews based on an audit or investigation of the agency during the last ten years that are not linked under Legislative Audit Council, or the agency, on the publications page of www.statehouse.gov?

Answer: *No.*

² 2-2-60(B)(2) (a)-(c) - a description of each program administered by the agency identified by the investigating committee in the request for a program evaluation report, including the following information: (a) established priorities, including goals and objectives in meeting each priority; (b) performance criteria, timetables, or other benchmarks used by the agency to measure its progress in achieving its goals and objectives; (c) an assessment by the agency indicating the extent to which it has met the goals and objectives, using the performance criteria. When an agency has not met its goals and objectives, the agency shall identify the reasons for not meeting them and the corrective measures the agency has taken to meet them in the future; 2-2-60(B)(3) - organizational structure, including a position count, job classification, and organization flow chart indicating lines of responsibility; 2-2-60(B)(6) - identification of the constituencies served by the agency or program, noting any changes or projected changes in the constituencies;

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Public³

1. Please see the Paperwork Filed by the Public Chart.
2. Are there any other agency policies for collecting, managing, and using personal information over the Internet, which were not described in the Paperwork Filed by the Public Chart? If so, please explain.

Answer: *In coordination with the state's Division of Technology Operations and Division of Information Security, the agency is developing and working to implement – by the July 1, 2016, implementation deadline – all information security policies required of state agencies. The efforts of the Comptroller General's Office to meet this time-intensive, technical challenge are led by a team of senior agency personnel using existing resources only and no additional appropriations or expenditures.*

3. Are there any other agency policies for collecting managing, and using personal information non-electronically, which were not described in the Paperwork Filed by the Public Chart? If so, please explain.

Answer: *In coordination with the state's Division of Technology Operations and Division of Information Security, the agency is developing and working to implement – by the July 1, 2016, implementation deadline – all information security policies required of state agencies. The efforts of the Comptroller General's Office to meet this time-intensive, technical challenge are led by a team of senior agency personnel using existing resources only and no additional appropriations or expenditures.*

4. Please see the Agency Information Available to the Public Chart.

Cooperative Arrangements and Alternative Delivery⁴

1. Do the agency's strategies or objectives reflect specific activities by the agency to ensure coordination of its efforts with other agencies that share a similar goal? If not, please explain why. If yes, please list which strategies and/or objectives.

³ 2-2-60(B)(11) - a list of reports, applications, and other similar paperwork required to be filed with the agency by the public. The list must include: (a) the statutory authority for each filing requirement; (b) the date each filing requirement was adopted or last amended by the agency; (c) the frequency that filing is required; (d) the number of filings received annually for the last seven years and the number of anticipated filings for the next four years; (e) a description of the actions taken or contemplated by the agency to reduce filing requirements and paperwork duplication; 2-2-60(B)(10) - agency policies for collecting, managing, and using personal information over the Internet and non-electronically, information on the agency's implementation of information technologies;

⁴ 2-2-60(B)(5) - identification of areas where the agency has coordinated efforts with other state and federal agencies in achieving program objectives and other areas in which an agency could establish cooperative arrangements including, but not limited to, cooperative arrangements to coordinate services and eliminate redundant requirements; 2-2-60(B)(7) - a summary of efforts by the agency or program regarding the use of alternative delivery systems, including privatization, in meeting its goals and objectives;

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Answer: *Yes. The Comptroller General's Office is a support services agency for state government, so the vast majority of its strategies and objectives reflect specific activities to coordinate with other agencies that share similar goals. In the agency's fiscal 2014 Accountability Report, this includes all strategies and objectives associated with goals 1, 2 and 3 and most strategies and objectives associated with goal 4.*

2. Please identify other areas where the agency could establish cooperative arrangements, including, but not limited to, cooperative arrangements to coordinate services and eliminate redundant requirements, which were not identified in the Paperwork Filed by the Public Chart.

Answer: *The S.C. Department of Health and Human Services (DHHS) has inquired with 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.*

3. Please provide a summary of all efforts by the agency regarding the use of alternative delivery systems, including privatization, in meeting its goals and objectives, outside those identified in the individual Program Details Chart and in the Paperwork Filed by the Public Chart.

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Laws⁵

1. *Please see the Evaluation of Legal Standards Chart.*

⁵ 2-2-60(B)(1) - enabling or authorizing law or other relevant mandate, including any federal mandates; 2-2-60(B)(9) - a comparison of any related federal laws and regulations to the state laws governing the agency or program and the rules implemented by the agency or program;

Agency Glossary

INSTRUCTIONS: Please list the terms, phrases or acronyms the agency uses which the Committee or general public may not know, along with the meaning of the term, phrase or acronym and the department which most often utilizes the term, if there is one. If the entire agency uses the term, type "Entire Agency" in the last column. 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	Term, Phrase or Acronym	Meaning of the Term, Phrase or Acronym	Department which often utilizes the term (if the entire agency uses it, type "Entire Agency")
Comptroller General's Office	1099	Form to report annual payments to each vendor	Accounts Payable/Administration
Comptroller General's Office	1095-C	Employer-Provided Health Insurance Offer and Coverage (ACA form)	Payroll/Administration
Comptroller General's Office	ACA	Affordable Care Act (Obamacare)	Entire Agency
Comptroller General's Office	ARRA	American Recovery and Reinvestment Act (The Stimulus)	Entire Agency
Comptroller General's Office	CAFR	Comprehensive Annual Financial Report	Entire Agency
Comptroller General's Office	CFO	Chief Financial Officer	Entire Agency
Comptroller General's Office	CPA	Certified Public Accountant	Entire Agency
Comptroller General's Office	CPE	Continuing Professional Education (40 hrs. required annually for CPA)	Entire Agency
Comptroller General's Office	EBO	Executive Budget Office	Administration
Comptroller General's Office	GAAP	Generally Accepted Accounting Principles	Financial Reporting/Accounting
Comptroller General's Office	GASB	Governmental Accounting Standards Board	Entire Agency
Comptroller General's Office	GFOA	Government Finance Officers Association	Financial Reporting/Accounting
Comptroller General's Office	GL	General Ledger	Financial Reporting/Accounting
Comptroller General's Office	IDT	Interdepartmental Transfer (Used for interagency payments)	Entire Agency
Comptroller General's Office	MCC	Merchant Category Code (Merchant code assigned to vendor; associated with the P-Card)	Entire Agency
Comptroller General's Office	NASACT	National Association of State Auditors, Comptrollers and Treasurers	Administration/Financial Reporting
Comptroller General's Office	NASC	National Association of State Comptrollers	Administration/Financial Reporting
Comptroller General's Office	Off-Cycle	Bonuses, Reportable Subsistence for General Assembly and other payments missed from regular pay cycle	Payroll/Administration
Comptroller General's Office	OMB	Office of Management and Budget (Federal)	Entire Agency
Comptroller General's Office	PBF	Public Budgeting Formulation Module (Module on SCEIS to enter base budgets)	Administration/Accounting
Comptroller General's Office	P-Card	Purchasing Card (Not Credit Card)	Entire Agency
Comptroller General's Office	PIRG	Public Interest Research Group (Grades Transparency Website)	Administration
Comptroller General's Office	S A P	International Software Development Company	Entire Agency
Comptroller General's Office	SCEIS	South Carolina Enterprise Information System (New)	Entire Agency
Comptroller General's Office	SM	Semi-Monthly Payroll	Payroll/Administration
Comptroller General's Office	STARS	Statewide Accounting and Reporting System (Old)	Entire Agency
Comptroller General's Office	STO	State Treasurer's Office	Entire Agency

Funding Sources

INSTRUCTIONS: Please list all sources of funding in 2013-14, 2014-15, and anticipated funding sources in 2015-16. List each year the agency had (or anticipates) funds available from an individual funding source on a separate row. Examples of funding sources include, but are not limited to, money from the General Assembly, Federal Government, grants, sales, outside contracts, interest from bank accounts holding restricted or any other type of funds, etc. In the column labeled, "Is this source an appropriated or outside source?" type "appropriated" for funds from the General Assembly or Federal Government "outside source" for all others. As for anticipated funds from the General Assembly in 2015-16; the agency can type the amount included in its original requests submitted to the Governor when the budget process began. 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	Funding Source	Is this source, an appropriated or outside source?	Amount Available	Restrictions on use of funds (List any restrictions; If no restrictions, type "None")
Comptroller General's Office	2013 - 14	General	Appropriated	2,169,269	None
Comptroller General's Office	2013 - 14	Other	Appropriated	780,000	200,000 Restricted to Cost Recovery*
Comptroller General's Office	2014 - 15	General	Appropriated	2,243,862	None
Comptroller General's Office	2014 - 15	Other	Appropriated	780,000	200,000 Restricted to Cost Recovery*
Comptroller General's Office	2015 - 16	General	Appropriated	2,243,862	None
Comptroller General's Office	2015 - 16	Other	Appropriated	780,000	200,000 Restricted to Cost Recovery*

*Unemployment Compensation Fund
Administration

INSTRUCTIONS: Below is the information included in the "goals, strategies, objectives and description" columns of the Strategic Planning template the agency submitted in its 2013-14 Accountability Report, if the agency was required to submit an Accountability Report. Please provide the information requested in the additional columns. In the "Outcome..." column, type the public benefit provided or public harm prevented by accomplishment of each goal, strategy and objective. Under the FY 2013-14 Expenditures columns, please list agency expenditures in 2013-14 which were related to accomplishment of each objective. In the column labeled, "outside funding sources," type the total amount of money the agency spent which it received from all funding sources, except from the General Assembly or Federal Government (i.e. money from grants, sales, outside contracts, interest from bank accounts holding restricted or any other type of funds, etc.) As for expenditures in 2014-15, list the agency expenditures to date related to accomplishment of each objective. When the agency completes this Chart, make sure to review it as the Committee will presume that if the expenditures for each objective under a certain strategy are added together, it will show the total amount spent by the agency on work toward accomplishment of that strategy. The same is true for goals (i.e. if the totals for each strategy under a goal are added together it will provide the total amount spent by the agency during that year on work toward accomplishment of that goal). If the agency did not previously complete an Accountability Report, please refer to the attached Accountability Report Guidelines, follow the instructions related to the Strategic Planning Template and provide the information requested below.

	From Strategic Planning Template agency submitted in its 2013-14 Accountability Report						FY 2013-14 Expenditures					FY 2014-15 Expenditures (Through FM 10)					
Agency Submitting Report	Goal #	Strategy #	Objective #	Description	Outcome - Public benefit provided or harm prevented by accomplishment of this goal, strategy or objective (i.e. tangible benefits that matter in the lives of citizens)	General	Other	Federal	Total (General + Other + Federal)	Outside Funding Sources	Grand Total (i.e. General + Other + Federal + Outside Funding)	General	Other	Federal	Total (General + Other + Federal)	Outside Funding Sources	Total (i.e. General + Other + Federal + Outside Funding)
Comptroller General's Office	1			Verify the validity and legality of vendor payment requests by state agencies and process statewide payroll accurately and timely	Accountable, efficient, timely operation of the agency's Statewide Payroll/Accounts Payable Division (program area)												
Comptroller General's Office		1.1		Process disbursement requests by agencies in a timely manner	Prompt, efficient accounts payables operation for the state, its vendors and agencies												
Comptroller General's Office			1.1.1	Process disbursement requests by agencies within four (4) business days	Prompt, efficient accounts payables operation for the state, its vendors and agencies	\$683,118	\$0	\$0	\$683,118	\$0	\$683,118	\$548,531	\$0	\$0	\$548,531	\$0	\$548,531
Comptroller General's Office		1.2		Process annual 1099s in a timely manner	Compliance with Internal Revenue Service requirements and expeditious provision of required tax filing information to approximately 8,000 vendors												
Comptroller General's Office			1.2.1	Issue 1099s by Jan. 31 annually	Compliance with Internal Revenue Service requirements	\$75,902	\$0	\$0	\$75,902	\$0	\$75,902	\$60,948	\$0	\$0	\$60,948	\$0	\$60,948
Comptroller General's Office		1.3		Process semi-monthly payroll in a timely manner	Compliance with state statutory and regulatory requirements for approximately 45,000 state employees												
Comptroller General's Office			1.3.1	Process payroll on the 1st and 16th of each month	Compliance with state statutory and regulatory requirements for approximately 45,000 state employees	\$0	\$236,675	\$0	\$236,675	\$0	\$236,675	\$0	\$169,068	\$0	\$169,068	\$0	\$169,068
Comptroller General's Office		1.4		Issue annual W-2s in a timely manner	Compliance with Internal Revenue Service requirements and expeditious provision of required tax filing information to approximately 50,000 current or former state employees												
Comptroller General's Office			1.4.1	Issue W-2s by Jan. 31 annually	Compliance with Internal Revenue Service requirements	\$0	\$26,297	\$0	\$26,297	\$0	\$26,297	\$0	\$18,785	\$0	\$18,785	\$0	\$18,785
Comptroller General's Office	2			Produce the State's comprehensive annual financial report (CAFR) on a timely basis	Accountable, efficient, timely operation of the agency's Statewide Financial Reporting Division (program area)												
Comptroller General's Office		2.1		Produce the CAFR in accordance with generally accepted accounting principles and all Governmental Accounting Standards Board requirements	Compliance with federal and state requirements												
Comptroller General's Office			2.1.1	Publicly release the CAFR by Dec. 31 each year	Provision of timely, accurate state financial information to the General Assembly, bond rating agencies, investors in state bonds, citizens and other stakeholders	\$437,363	\$34,710	\$0	\$472,073	\$0	\$472,073	\$366,288	\$28,603	\$0	\$394,891	\$0	\$394,891
Comptroller General's Office			2.1.2	Qualify for the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association	Recognition of the state's CAFR as an exemplary financial report	\$25,727	\$0	\$0	\$25,727	\$0	\$25,727	\$21,546	\$0	\$0	\$21,546	\$0	\$21,546
Comptroller General's Office		2.2		Acquire new CAFR software	Acceleration of CAFR production												
Comptroller General's Office			2.2.1	Accelerate the agency's financial reporting and CAFR completion processes, saving additional personnel costs in the process	Provision of crucial state financial information in a more current form	\$51,455	\$0	\$0	\$51,455	\$0	\$51,455	\$43,093	\$0	\$0	\$43,093	\$0	\$43,093
Comptroller General's Office	3			Provide centralized accounting of the State's financial activities in accordance with the program structure mandated by the S.C. General Assembly	Accountable, efficient, timely operation of the agency's Statewide Accounting Division (program area)												
Comptroller General's Office		3.1		Establish and maintain 100% of the accounts required to account for the State's financial activities in accordance with the annual appropriations act	Compliance with state statutory, regulatory and budget requirements and accurate operation of the state accounting system												
Comptroller General's Office			3.1.1	Ensure transactions are posted in SCEIS General Ledger and the Legacy system STARS	Accurate, consistent data in both the state's current and legacy accounting programs	\$351,344	\$22,205	\$0	\$373,549	\$0	\$373,549	\$255,221	\$15,865	\$0	\$271,087	\$0	\$271,087
Comptroller General's Office			3.1.2	Ensure the integrity of the transactional data by implementing policies and procedures that lead to consistency in processing	Greater efficiency in operating the state accounting system	\$117,115	\$7,402	\$0	\$124,517	\$0	\$124,517	\$85,074	\$5,288	\$0	\$90,362	\$0	\$90,362

Comptroller General's Office	4			Deliver administrative services accurately and timely, meeting 100% of mandated requirements	Accountable, efficient, timely operation of the agency's Administration Division (program area)												
Comptroller General's Office		4.1		Meet or exceed all statutory and regulatory reporting and information disclosure requirements	Compliance with state law and provision of public information in a timely manner												
Comptroller General's Office			4.1.1	Respond to S.C. Freedom of Information Act requests within five (5) business days	Provision of public information within 10 or fewer business days than required by state law	\$31,201	\$25,107	\$0	\$56,308	\$0	\$56,308	\$30,844	\$20,781	\$0	\$51,625	\$0	\$51,625
Comptroller General's Office		4.2		Maintain the highest possible customer satisfaction level	Serving the General Assembly, state agencies and vendors, the public and other stakeholders in a manner that sets the standard for state government												
Comptroller General's Office			4.2.1	Obtain answers to non-FOIA inquiries from legislators, constituents and others within three (3) business days	Provision of public information within 12 or fewer business days than required by state law	\$18,720	\$25,107	\$0	\$43,827	\$0	\$43,827	\$18,507	\$20,781	\$0	\$39,288	\$0	\$39,288
Comptroller General's Office		4.3		Enhance agency's transparency website	Make more public information readily available online that is useful and user-friendly for the General Assembly, citizens, the media and other stakeholders												
Comptroller General's Office			4.3.1	Add searchable, downloadable reports to the site by Dec. 1 2014, showing annual statewide payment totals to all vendors (and other Transparency Website enhancements)	Provide an easily reviewable and readily available online report showing which firms do the most business with the state and the amounts of state revenue the firms receive annually (and expand the scope of useful, user-friendly information available on the Transparency Website)	\$12,480	\$25,107	\$0	\$37,587	\$0	\$37,587	\$12,338	\$20,781	\$0	\$33,119	\$0	\$33,119
Comptroller General's Office		4.4		Maintain computer interface with other state agencies	Efficient operation of the state accounting system and agencies' internal accounting operations												
Comptroller General's Office			4.4.1	Restore lost interfaces by end of same business day	Minimization of interruptions in operating the state accounting system and agencies' internal accounting functions	\$12,480	\$25,107	\$0	\$37,587	\$0	\$37,587	\$12,338	\$20,781	\$0	\$33,119	\$0	\$33,119
Comptroller General's Office		4.5		Work with SCEIS project team to retire STARS	Elimination of duplicative demands of maintaining both the state's legacy and current accounting programs												
Comptroller General's Office			4.5.1	Retire STARS by June 30, 2015	Elimination of duplicative demands of maintaining both the state's legacy and current accounting programs	\$6,240	\$37,661	\$0	\$43,901	\$0	\$43,901	\$6,168	\$31,171	\$0	\$37,339	\$0	\$37,339
Comptroller General's Office		4.6		Develop agency cyber security policies in accordance with State statutory and/or regulatory requirements	Compliance with state statutory and regulatory cyber security requirements, enhancing the protection of personally identifiable information and other sensitive information and reducing the state's and the agency's exposure to potential breaches of such information												
Comptroller General's Office			4.6.1	Finalize implementation plans for all cyber security polices by Jan. 31, 2015	Compliance with this state requirement as a key step toward Objective 4.6.2	\$24,960	\$75,321	\$0	\$100,281	\$0	\$100,281	\$24,675	\$62,343	\$0	\$87,018	\$0	\$87,018
Comptroller General's Office			4.6.2	Implement all cyber security policies by July 1, 2016	Compliance with this state requirement to accomplish Strategy 4.6	\$18,720	\$37,660	\$0	\$56,380	\$0	\$56,380	\$18,507	\$31,171	\$0	\$49,678	\$0	\$49,678
Comptroller General's Office		4.7		Submit to audits of procurement, personnel and information technology	Cooperation and transparency in reviews of the agency's operations												
Comptroller General's Office			4.7.1	Receive no exceptions in audits of procurement, personnel and information technology	Compliance with all laws and requirements governing the agency's procurement, personnel and information technology functions	\$372,518	\$76,825	\$0	\$449,343	\$0	\$449,343	\$342,639	\$62,222	\$0	\$404,861	\$0	\$404,861
Comptroller General's Office				TOTALS	TOTALS	\$2,239,343	\$655,184	\$0	\$2,894,527	\$0	\$2,894,527	\$1,846,716	\$507,641	\$0	\$2,354,358	\$0	\$2,354,358

Performance Measures Status

INSTRUCTIONS: Below is the information from the Performance Measurement template the agency submitted in its 2013-14 Accountability Report, if it was required to submit an Accountability Report. Please fill in the column labeled, "Most Current Value (as of 4/30/15)" and the column labeled, "New Target Value (as of 6/30/16)." In addition, please add any additional performance measures the agency has adopted since submitting its 2013-2014 Accountability Report. If the agency did not previously complete an Accountability Report, please refer to the attached Accountability Report Guidelines, follow the instructions related to the Performance Measurement Template and provide the information requested below.

Agency Submitting Report	Item	Performance Measure	Old Last Value (as of 6/30/13)	Old Current Value (as of 6/30/14)	Old Target Value (Target the agency set for 6/30/15)	Most Current Value (as of 4/30/15)	New Target Value (as of 6/30/16) *Make sure to use quantifiable #s, %, etc., not "increase" or "decrease"	Time Applicable	Data Source and Availability	Reporting Freq.	Calculation Method	Associated Objectives
Comptroller General's Office	1	Average Days for Document Turnaround in the Accounts Payable Division	1.81	2.24	4 Days	3.5	4 Days	July 1 - June 30	SCEIS Workflow updated daily	Daily	All STARS and SAP transactions processed by the Accounts Payable Division/Turnaround time calculated by Accounts Payable Manager	1.1.1
Comptroller General's Office	2	Number of Centralized Vendor Records Maintained for the State	276,400	296,280	All Reasonable Records Requested Processed	310,067	All Reasonable Records Requested Processed	July 1 - June 30	SCEIS Reports updated daily	Annual	Number of accurate centralized vendor records used for accurate tax reporting	1.2.1
Comptroller General's Office	3	Issue all 1099's by January 31st Annually	Yes	Yes	January 31st	Yes	All Required by January 31st	January 1 - December 31	SCEIS Reports updated daily	Annual	All 1099's processed and printed each calendar year	1.2.1
Comptroller General's Office	4	Issue Payroll Semi-Monthly	Yes	Yes	By the 1st and 16th each month	Yes	48 Regular & Off-Cycle	Semi-Monthly	SCEIS Reports updated Semi-Monthly	Semi-Monthly	All State employees with payroll processed through the CG's Office	1.3.1
Comptroller General's Office	5	Deposit Payroll Withholdings (Tax & Voluntary Deductions)	Day after payroll	Day after payroll	Day after payroll	175 Vendors Paid	All Required	Semi-Monthly	SCEIS Reports updated Semi-Monthly	Semi-Monthly	All tax and voluntary deductions deposited each pay period	1.3.1
Comptroller General's Office	6	Issue all W-2's by January 31st Annually	Yes	Yes	January 31st	Yes	All Required by January 31st	January 1 - December 31	SCEIS Reports updated daily	Annual	All W-2's processed and printed each calendar year	1.4.1
Comptroller General's Office	7	General Fund Rebate from Purchasing Card	2,227,399	2,325,640	2,400,000	2,500,000 (Estimate)	2,500,000	August 1 - July 31	Bank of America/Annually	Annual	Total Rebate less Agency Rebate less Local Government Rebate less Administration PCard Program Allocation	
Comptroller General's Office	8	CAFR Completion - Days after end of FY	342	229	180 Days	175	180 Days	July 1 - December 31	Financial Reporting Director/Daily	Annual	Number of calendar days, after the FY it takes to complete the CAFR	2.1.1
Comptroller General's Office	9	Process Turnaround for Number of Master Data Elements Set Up for the State (General Ledger Accounts, Funds and State Funded Programs)	6,937	6,843	All Reasonable Records Requested Processed	753	All Reasonable Records Requested Processed	July 1 - June 30	SCEIS Reports updated daily	Annual	Number of new General Ledger Accounts, Funds and Programs set up by the Accounting Division/Calculated by Accounting Division Manager and SCEIS	3.1.1 3.1.2
Comptroller General's Office	10	Resolved SCEIS Help Desk Tickets for Agency	893	913	All Tickets	545	All Tickets	July 1 - June 30	SCEIS Reports updated daily	Annual	All Help Desk Tickets that are sent to our Agency for completion/Information provided by SCEIS	
Comptroller General's Office	11	Average Time to Resolve SCEIS Help Desk Tickets for Agency	4.7	1.5	5 Days	2.7	5 Days	July 1 - June 30	SCEIS Reports updated daily	Annual	The average time it takes from request to resolution for each Help Desk Ticket/Information provided by SCEIS	
Comptroller General's Office	12	Public Information Requests Received	50	106	All Requests Received, Processed	108	All Requests	July 1 - June 30	Public Information Director/Daily	Annual	Total number of public information requests received from citizens, media, State agencies, Legislative and other	4.1.1
Comptroller General's Office	13	Average Days to Respond to Public Information Requests	3.2	2	5 Days	2	5 Days	July 1 - June 30	Public Information Director/Daily	Annual	Average number of days, from date requested to date completed, it takes to answer public information requests	4.1.1
Comptroller General's Office	14	Transparency Website Meets Statutory Requirements	Yes	Yes	Always in Compliance and Expanding	Yes	Always in Compliance and Expanding	Daily	Public Information Director/Daily	Daily	All information is provided by SCEIS regarding Agency spending	4.3.1

Program Effectiveness Ranking

INSTRUCTIONS: Please list and rank all of the agency programs which existed in FY 2014-15 in order from most effective and efficient to least effective and efficient. In addition, provide a brief description of the public benefit(s) provided or public harm(s) prevented by the program; the total budget (from all funding sources); Amount of total budget (in \$) from funds appropriated by the General Assembly; associated Major Programs Area; and associated objective number(s). Lastly, in the cells at the top, please state the agency's definition of program (as the agency defined it in the "General" section of the word document of this report); the performance measures considered when the agency was determining where to rank the individual programs; and which individual(s) at the agency made the decision about where each program was ranked. NOTE: Responses are not limited to the number of rows below that have borders around them, please list all that are applicable.

Agency definition of "Program"	A critical service provided to support the operation of state government.
List all Performance Measures considered when determining where to rank the individual programs	All as identified in the agency's fiscal 2014 Accountability Report
Individual(s) at the agency who made the decision about where each program was ranked	Richard Eckstrom, CPA Comptroller General

Agency Submitting Report	Individual Program Name	Brief description of the public benefit provided or public harm prevented by the individual program	Ranking (#1 = most effective and efficient)	Total Program Budget in FY 2014-15 (from all funding sources)	Amount (in \$) of Total Program Budget in FY 2014-15 from funds appropriated by General Assembly	Associated Major Programs Area (as identified in the 2013-14 Accountability Report)	Associated Agency Objective #(s) (as identified in the 2013-14 Accountability Report)
Comptroller General's Office	Statewide Accounts Payable/Payroll	Timely, efficient processing of vendor payment and other disbursement requests by state agencies - and timely, efficient processing of state payroll - to support agencies' operations in serving the public	#1	1,142,350	1,142,350	Statewide Accounts Payable/Payroll	1.1.1 1.2.1 1.3.1 1.4.1
Comptroller General's Office	Statewide Financial Reporting	Production and distribution of the state's comprehensive annual financial report (CAFR) in an accurate, useful and understandable format for use by credit rating agencies and other key customers and stakeholders	#1	552,209	552,209	Statewide Financial Reporting	2.1.1 2.1.2 2.2.1
Comptroller General's Office	Statewide Accounting	Timely, efficient accounting services for state agencies to support their operations in serving the public	#2	479,099	479,099	Statewide Accounting	3.1.1 3.1.2
Comptroller General's Office	Other Services (Information Technology; B&CB Services; Transparency Website, FOIA Compliance, P-Card Oversight, SCEIS Executive Oversight Committee, CAFR Review, & Other Special Reports)	Timely provision of information to members of the General Assembly, the public and other customers; technology assistance for programs supporting other agencies' operations in serving the public; and executive-level service on key panels supporting internal and external (public) state functions	#2	442,638	442,638	Administration (Other Services)	4.1.1 4.2.1 4.3.1 4.4.1 4.5.1 4.6.1 4.6.2
Comptroller General's Office	Administration	Oversight of and support for the agency's other programs, which assist other state agencies' operations in serving the public	#3	407,573	407,573	Administration	4.7.1

INSTRUCTIONS: Please provide the information requested below for each program. It is recommended that the agency copy and paste the data in this tab into multiple other tabs or into a separate excel workbook, while it is still blank. The agency will then have a blank version to complete for each separate program.

General

INSTRUCTIONS: Please copy and paste the individual row applicable for this program from the Program Effectiveness Ranking Chart.

Agency Submitting Report	Individual Program Name	Brief description of the public benefit provided or public harm prevented by the individual program	Ranking (#1 = most effective and efficient)	Total Program Budget in FY 2014-15 (from all funding sources)	Amount of Total Program Budget in FY 2014-15 from funds appropriated by General Assembly	Associated Major Programs Area (as identified in the 2013-14 Accountability Report)	Associated Agency Objective #(s) (as identified in the 2013-14 Accountability Report)
Comptroller General's Office	Statewide Accounts Payable/Payroll	Timely, efficient processing of vendor payment and other disbursement requests by state agencies - and timely, efficient processing of state payroll - to support agencies' operations in serving the public	#1	1,142,350	1,142,350	Statewide Accounts Payable/Payroll	1.1.1 1.2.1 1.3.1 1.4.1

Potential Negative Impact

INSTRUCTIONS: Please list what the agency considers the most potential negative impact on the public that may occur as a result of the program not performing well and provide the information requested in each of the other cells below.

Most potential negative impact on the public that may occur as a result of the program not performing well	Employees and vendors are paid late or improperly.
Level at which the agency thinks the General Assembly should be put on notice of the level at which the potential negative impact has risen	Payroll: any problem that affects timely, accurate processing. Vendor payments: if they exceed two-week turnaround.
Any additional information the agency would like to provide for clarity, context, explanation, etc.	

Budget Information

INSTRUCTIONS: Please list the total budget for the program (from all funding sources), total expenditures and total number of constituents served, for each year from 2004-05 to the present. If a program name changed, was dropped, merged into another program, etc., please indicate that in the Notes/Explanation column. The agency can also provide any further explanation in the Notes/Explanation column. Remember, funding sources include, but are not limited to, money from the General Assembly, Federal Government, grants, sales, outside contracts, interest from bank accounts holding restricted or any other type of funds, etc.

Total Program Budget (from all sources of funding)	Total Program Expenditures	Total number of constituents served	Notes and/or further Explanation	Year
981,975	1,124,130	N/A		2004-05
1,178,533	1,202,474	N/A		2005-06
1,241,100	1,182,611	N/A		2006-07
1,244,059	1,205,802	N/A		2007-08
1,166,011	1,171,297	N/A		2008-09
1,016,498	1,226,709	N/A		2009-10
830,610	1,089,304	N/A		2010-11
824,395	875,537	N/A		2011-12
805,622	990,236	N/A		2012-13
845,190	1,021,991	N/A		2013-14
1,142,350	797,332*	N/A		2014-15

*FY 2014 - 15 Expenditures through FM 10

Alternative Delivery System

INSTRUCTIONS: Please provide a summary of all efforts by the agency regarding the use of alternative delivery systems, including privatization, in meeting the agency objectives associated with this program.

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INSTRUCTIONS: Please provide the information requested below for each program. It is recommended that the agency copy and paste the data in this tab into multiple other tabs or into a separate excel workbook, while it is still blank. The agency will then have a blank version to complete for each separate program.

General

INSTRUCTIONS: Please copy and paste the individual row applicable for this program from the Program Effectiveness Ranking Chart.

Agency Submitting Report	Individual Program Name	Brief description of the public benefit provided or public harm prevented by the individual program	Ranking (#1 = most effective and efficient)	Total Program Budget in FY 2014-15 (from all funding sources)	Amount of Total Program Budget in FY 2014-15 from funds appropriated by General Assembly	Associated Major Programs Area (as identified in the 2013-14 Accountability Report)	Associated Agency Objective #(s) (as identified in the 2013-14 Accountability Report)
Comptroller General's Office	Statewide Financial Reporting	Production and distribution of the state's comprehensive annual financial report (CAFR) in an accurate, useful and understandable format for use by credit rating agencies and other key customers and stakeholders	#1	552,209	552,209	Statewide Financial Reporting	2.1.1 2.1.2 2.2.1

Potential Negative Impact

INSTRUCTIONS: Please list what the agency considers the most potential negative impact on the public that may occur as a result of the program not performing well and provide the information requested in each of the other cells below.

Most potential negative impact on the public that may occur as a result of the program not performing well	Information is not provided timely to the state's bond rating agencies, potentially affecting its rating.
Level at which the agency thinks the General Assembly should be put on notice of the level at which the potential negative impact has risen	If the quality or timeliness of the agency's financial reports generate inquiry from the state's bond rating agencies.
Any additional information the agency would like to provide for clarity, context, explanation, etc.	

Budget Information

INSTRUCTIONS: Please list the total budget for the program (from all funding sources), total expenditures and total number of constituents served, for each year from 2004-05 to the present. If a program name changed, was dropped, merged into another program, etc., please indicate that in the Notes/Explanation column. The agency can also provide any further explanation in the Notes/Explanation column. Remember, funding sources include, but are not limited to, money from the General Assembly, Federal Government, grants, sales, outside contracts, interest from bank accounts holding restricted or any other type of funds, etc.

Total Program Budget (from all sources of funding)	Total Program Expenditures	Total number of constituents served	Notes and/or further Explanation	Year
468,453	598,593	N/A		2004-05
489,339	529,509	N/A		2005-06
574,600	512,165	N/A		2006-07
603,596	463,114	N/A		2007-08
545,803	433,463	N/A		2008-09
515,973	393,466	N/A		2009-10
387,034	483,804	N/A		2010-11
332,799	536,871	N/A		2011-12
400,077	511,045	N/A		2012-13
458,369	549,255	N/A		2013-14
552,209	459,530*	N/A		2014-15

*FY 2014 - 15 Expenditures through FM 10

Alternative Delivery System

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Agency Submitting Report	Individual Program Name	Brief description of the public benefit provided or public harm prevented by the individual program	Ranking (#1 = most effective and efficient)	Total Program Budget in FY 2014-15 (from all funding sources)	Amount of Total Program Budget in FY 2014-15 from funds appropriated by General Assembly	Associated Major Programs Area (as identified in the 2013-14 Accountability Report)	Associated Agency Objective #(s) (as identified in the 2013-14 Accountability Report)
Comptroller General's Office	Statewide Accounting	Timely, efficient accounting services for state agencies to support their operations in serving the public	#2	479,099	479,099	Statewide Accounting	3.1.1 3.1.2

Potential Negative Impact

INSTRUCTIONS: Please list what the agency considers the most potential negative impact on the public that may occur as a result of the program not performing well and provide the information requested in each of the other cells below.

Most potential negative impact on the public that may occur as a result of the program not performing well	Accounts are not monitored or loaded correctly causing an incorrect account of expenditures, revenues, etc.
Level at which the agency thinks the General Assembly should be put on notice of the level at which the potential negative impact has risen	If State agencies are not completing a timely review and monthly monitoring to identify deficits or negative impacts there would be a delay in communicating such information to the General Assembly. This information should be communicated as soon as it is identified.
Any additional information the agency would like to provide for clarity, context, explanation, etc.	

Budget Information

INSTRUCTIONS: Please list the total budget for the program (from all funding sources), total expenditures and total number of constituents served, for each year from 2004-05 to the present. If a program name changed, was dropped, merged into another program, etc., please indicate that in the Notes/Explanation column. The agency can also provide any further explanation in the Notes/Explanation column. Remember, funding sources include, but are not limited to, money from the General Assembly, Federal Government, grants, sales, outside contracts, interest from bank accounts holding restricted or any other type of funds, etc.

Total Program Budget (from all sources of funding)	Total Program Expenditures	Total number of constituents served	Notes and/or further Explanation	Year
360,379	380,465	N/A		2004-05
377,953	497,694	N/A		2005-06
437,725	489,263	N/A		2006-07
450,509	470,492	N/A		2007-08
511,247	444,634	N/A		2008-09
422,160	508,244	N/A		2009-10
365,231	390,117	N/A		2010-11
293,751	382,273	N/A		2011-12
359,483	431,991	N/A		2012-13
385,259	496,874	N/A		2013-14
479,099	361,449*	N/A		2014-15

*FY 2014 - 15 Expenditures through FM 10

Alternative Delivery System

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Comptroller General's Office	Other Services (Information Technology; B&CB Services; Transparency Website, FOIA Compliance, P-Card Oversight, SCEIS Executive Oversight Committee, CAFR Review, & Other Special Reports)	Timely provision of information to members of the General Assembly, the public and other customers; technology assistance for programs supporting other agencies' operations in serving the public; and executive-level service on key panels supporting internal and external (public) state functions	#2	442,638	442,638	Administration	4.1.1 4.2.1 4.3.1 4.4.1 4.5.1 4.6.1 4.6.2

Potential Negative Impact

INSTRUCTIONS: Please list what the agency considers the most potential negative impact on the public that may occur as a result of the program not performing well and provide the information requested in each of the other cells below.

Most potential negative impact on the public that may occur as a result of the program not performing well	Information Technology: agency operations are disrupted. Transparency Website, etc.: government expenditure data and other information not provided to the public.
Level at which the agency thinks the General Assembly should be put on notice of the level at which the potential negative impact has risen	If agency operations are disrupted or information requested is not provided.
Any additional information the agency would like to provide for clarity, context, explanation, etc.	

Budget Information

INSTRUCTIONS: Please list the total budget for the program (from all funding sources), total expenditures and total number of constituents served, for each year from 2004-05 to the present. If a program name changed, was dropped, merged into another program, etc., please indicate that in the Notes/Explanation column. The agency can also provide any further explanation in the Notes/Explanation column. Remember, funding sources include, but are not limited to, money from the General Assembly, Federal Government, grants, sales, outside contracts, interest from bank accounts holding restricted or any other type of funds, etc.

Total Program Budget (from all sources of funding)	Total Program Expenditures	Total number of constituents served	Notes and/or further Explanation	Year
730,730	772,499	N/A		2004-05
816,257	824,904	N/A		2005-06
886,200	677,169	N/A		2006-07
909,933	1,324,548	N/A		2007-08
798,384	1,322,365	N/A		2008-09
215,768	863,380	N/A		2009-10
456,480	645,167	N/A		2010-11
422,108	351,004	N/A		2011-12
347,059	267,393	N/A		2012-13
387,898	375,871	N/A		2013-14
442,638	331,186*	N/A		2014-15

*FY 2014 - 15 Expenditures through FM 10

Alternative Delivery System

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Agency Submitting Report	Individual Program Name	Brief description of the public benefit provided or public harm prevented by the individual program	Ranking (#1 = most effective and efficient)	Total Program Budget in FY 2014-15 (from all funding sources)	Amount of Total Program Budget in FY 2014-15 from funds appropriated by General Assembly	Associated Major Programs Area (as identified in the 2013-14 Accountability Report)	Associated Agency Objective #(s) (as identified in the 2013-14 Accountability Report)
Comptroller General's Office	Administration	Oversight of and support for the agency's other programs, which assist other state agencies' operations in serving the public	#3	407,573	407,573	Administration	4.7.1

Potential Negative Impact

INSTRUCTIONS: Please list what the agency considers the most potential negative impact on the public that may occur as a result of the program not performing well and provide the information requested in each of the other cells below.

Most potential negative impact on the public that may occur as a result of the program not performing well	Agency customers (vendors, state employees, etc.) are adversely impacted if programs serving them are not properly supported by Administration.
Level at which the agency thinks the General Assembly should be put on notice of the level at which the potential negative impact has risen	If HR, procurement or other state guidelines are not followed or receive exceptions in audits.
Any additional information the agency would like to provide for clarity, context, explanation, etc.	

Budget Information

INSTRUCTIONS: Please list the total budget for the program (from all funding sources), total expenditures and total number of constituents served, for each year from 2004-05 to the present. If a program name changed, was dropped, merged into another program, etc., please indicate that in the Notes/Explanation column. The agency can also provide any further explanation in the Notes/Explanation column. Remember, funding sources include, but are not limited to, money from the General Assembly, Federal Government, grants, sales, outside contracts, interest from bank accounts holding restricted or any other type of funds, etc.

Total Program Budget (from all sources of funding)	Total Program Expenditures	Total number of constituents served	Notes and/or further Explanation	Year
874,346	817,994	N/A		2004-05
860,792	687,744	N/A		2005-06
798,607	722,719	N/A		2006-07
747,287	829,508	N/A	Military Base Task Force Still Managed by CG. Total Expenditures for MBTF was 10,561.01	2007-08
711,568	691,991	N/A	Military Base Task Force Still Managed by CG. Total Expenditures for MBTF was 62,693.04	2008-09
465,764	581,224	N/A	Military Base Task Force Still Managed by CG. Total Expenditures for MBTF was 71,578.87	2009-10
384,183	591,776	N/A	Military Base Task Force Still Managed by CG. Total Expenditures for MBTF was 59,707.01	2010-11
437,968	467,477	N/A	Military Base Task Force Still Managed by CG. Total Expenditures for MBTF was 5,699.55	2011-12
439,808	574,443	N/A	Military Base Task Force Still Managed by CG. Total Expenditures for MBTF was 34,818.86	2012-13
337,193	449,343	N/A		2013-14
407,573	404,861*	N/A		2014-15

*FY 2014 - 15 Expenditures through FM 10

Alternative Delivery System

INSTRUCTIONS: Please provide a summary of all efforts by the agency regarding the use of alternative delivery systems, including privatization, in meeting the agency objectives associated with this program.

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Paperwork Filed by the Public

INSTRUCTIONS: Please list each report, application, and other similar paperwork the agency requires the public file with the agency and, for each, provide the applicable information requested in the cells below. **NOTE:** Responses are not limited to the number of columns below that have borders around them, please list all that are applicable.

Agency Submitting Report	Comptroller General's Office
Name of Report, Application or Similar Paperwork Required to be Filed with the Agency by the Public	N/A
Reason the agency needs the information in the report, application or paperwork	N/A
Statutory Authority for the Filing Requirement	N/A
Date Each Filing Requirement was Adopted or Last Amended by the Agency	N/A
Frequency the Filing is Required	N/A
Number of Filings Received Annually for the Last 7 Years	N/A
Number of Anticipated Filings for the Next 4 Years	N/A
Description of the Actions Taken or Contemplated by the Agency to Reduce Filing Requirements and Paperwork Duplication	N/A
Summary of efforts by the agency regarding use of alternative delivery system, including privatization or cooperative arrangement with other agencies, to obtain information sought by the paperwork	N/A
Agency policies for collecting, managing and using personal information, included in the paperwork, over the internet?	N/A
Agency policies for collecting, managing and using personal information, included in the paperwork, non-electronically?	N/A

Agency Information Available to the Public

INSTRUCTIONS: Please list all locations where the public can view the agency reports below. List locations online as well as locations where the public can obtain hard copies. List any other reports or information the public can obtain about the agency and where the public may obtain that information in the rows at the end.

Agency Submitting Report	Report/Information	Where the public can view this information online	Where the public can view this information in hard copy
Comptroller General's Office	Accountability Report	http://budget.sc.gov/EBO-accountability-planning.phtm http://www.cg.sc.gov/publicationsandreports/Pages/annualaccountabilityreports.aspx	Comptroller General's Office, Executive Budget Office, S.C. State Library
Comptroller General's Office	Strategic Plan	http://www.scstatehouse.gov/reports/aar2014/e120.pdf http://www.cg.sc.gov/publicationsandreports/Documents/Accountability/FY14AcctReport.pdf	Comptroller General's Office, Executive Budget Office, S.C. State Library
Comptroller General's Office	Performance Measures	http://www.scstatehouse.gov/reports/aar2014/e120.pdf http://www.cg.sc.gov/publicationsandreports/Documents/Accountability/FY14AcctReport.pdf	Comptroller General's Office, Executive Budget Office, S.C. State Library
Comptroller General's Office	Agency's current status in regards to its performance measures	http://scstatehouse.gov/committeeinfo/houselegislativeoversightcommittee.php	Comptroller General's Office, S.C. House Legislative Oversight Committee
Comptroller General's Office	About the S.C. Comptroller General's Office	www.cg.sc.gov	N/A
Legislative Audit Council	A Review of the Offices of the Comptroller General and the State Treasurer (1997)	http://lac.sc.gov/LAC_Reports/1997/Pages/CGStateTreasurer.aspx	Legislative Audit Council
S.C. House (Clerk's Office)	Legislative Manual	http://scstatehouse.gov/man14/39_StateOfficers.pdf	S.C. House Clerk's Office

Evaluation of Legal Standards Chart

INSTRUCTIONS: Below is the information from the Legal Standards Chart the agency submitted in its 2015 Restructuring and Seven-Year Plan Report. Two new columns are included at the end. In the first new column, titled "Recommend Further Evaluation," please put a Y beside any laws the agency would like the Committee to review for further discussion and/or possibly recommend revision or elimination of in the Committee's Oversight Report. In the second new column, titled "Basis for Further Evaluation," please provide a brief explanation/basis for any laws which the agency would like the Committee to review (i.e. by practice the requirements in the law are no longer performed by the agency; the requirements in the law are performed by another agency; the Committee should consider adding to the law standard qualifications for certain positions within the agency; the law prohibits or makes it more difficult to implement ideas or plans which may decrease administrative costs, increase efficiency, allow the agency to focus more on its mission, etc.)

Index for Recommendations:

1 - No Change Proposed

2 - Modify (See Basis Column)

3 - Propose Deleting Because Obsolete

Agency Submitting Report	Item #	Statute/Regulation/Provisos	State or Federal	Summary of Statutory Requirement and/or Authority Granted	Agency Recommends Further Evaluation	Basis for Further Evaluation
Comptroller General's Office	1	96.1	State	The Comptroller General is hereby authorized to designate certain employees to sign, in his stead, warrants drawn against the State Treasurer.	1	
Comptroller General's Office	2	96.2	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.	1	
Comptroller General's Office	3	96.3	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.	1	
Comptroller General's Office	4	96.4	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.	1	
Comptroller General's Office	5	96.5	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.	1	
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.	1	
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.	1	
Comptroller General's Office	8	117.16. (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.	1	
Comptroller General's Office	9	117.21. (General Provisio)	State	(A) Failure to maintain proper control of direct payments for lodging may result in the revocation of the agency's authority by the Comptroller General or the State Auditor. (I) When out-of-state, members of the Workers' Compensation Commission and the members of the Appellate Panel of the Department of Employment and Workforce may claim the established amount of per diem, as stated in the General Appropriation Act, or actual expenses as deemed reasonable by the Comptroller General.	1	

Evaluation of Legal Standards Chart

Comptroller General's Office	10	117.28. (General Proviso)	State	Annually on November first, the Comptroller General shall issue a report on travel expenditures for the prior fiscal year which shall be distributed to the Senate Finance Committee, the House Ways and Means Committee, and the Statehouse Press Room.	1	
Comptroller General's Office	11	117.53. (General Proviso)	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.	1	
Comptroller General's Office	12	117.62. (General Proviso)	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. If the audit was not contracted by the State Auditor's Office, the final audited financial statements are due not later than October tenth for the prior fiscal year. Each agency that does not comply with the provisions of this proviso shall appear before the Comptroller General, providing an explanation for the delay.	2	Non-complying agencies should appear before the State Fiscal Accountability Authority (SFAA) to explain noncompliance.
Comptroller General's Office	13	117.87. (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.	1	
Comptroller General's Office	14	117.88. (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.	1	
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 July 14, 2015.	1	
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.	1	
Comptroller General's Office	17	118.10. (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.	1	
Comptroller General's Office	18	118.16. (Statewide Revenue)	State	Nonrecurring revenue generated from sources is deemed to have occurred and is available for use in Fiscal Year 2014-15 after September 1, 2014, following the Comptroller General's close of the state's books on Fiscal Year 2013-14.	2	Roll forward dates.
Comptroller General's Office	19	1A.9. (Department of Education-EIA)	State	<i>The Comptroller General's Office</i> is authorized to make necessary appropriation reductions in Part IA, Section 1,XII.F.2. to prevent duplicate appropriations.	2	Change italicized to DOR to comply with current practice.
Comptroller General's Office	20	1A.16. (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.	1	
Comptroller General's Office	21	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.	3	Completed.
Comptroller General's Office	22	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.	1	

Evaluation of Legal Standards Chart

Comptroller General's Office	23	33.18. (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.	1	
Comptroller General's Office	24	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.	1	
Comptroller General's Office	25	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.	1	No audits performed to date by DMV under this authority.
Comptroller General's Office	26	99.19. (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.	1	
Comptroller General's Office	27	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.	1	
Comptroller General's Office	28	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.	1	
Comptroller General's Office	29	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.	1	
Comptroller General's Office	30	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.	1	
Comptroller General's Office	31	1-11-10. (Administration of Government)	State	The <i>State Budget and Control Board</i> shall be comprised 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.	2	Change italicized to SFAA.
Comptroller General's Office	32	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.	2	Amend to reflect SC Constitution Article III, Section 9. (40-Day Rule)

Evaluation of Legal Standards Chart

Comptroller General's Office	33	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.	1	
Comptroller General's Office	34	2-65-60 (General Assembly)	State	The Comptroller General shall account for and control expenditures of individual federally funded projects for all agencies using the <i>Statewide Accounting and Reporting System</i> . 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. 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.	2	Change italicized from Statewide Accounting and Reporting System (STARS) to South Carolina Enterprise Information System (SCEIS).
Comptroller General's Office	35	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.	1	
Comptroller General's Office	36	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 <i>Comptroller General</i> no later than January first each year following the close of the books of the previous fiscal year.	2	Change italicized from Comptroller General to the State Treasurer's Office.
Comptroller General's Office	37	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.	3	
Comptroller General's Office	38	6-1-50. (Local Government)	State	Notification by the Director of the Revenue and Fiscal Affairs Office to the <i>Comptroller General</i> 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.	2	Change italicized from Comptroller General to the State Treasurer's Office.
Comptroller General's Office	39	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. Such bonds shall be approved and filed as the bonds of other State officers. In the instance of individual bonds to be given pursuant to this section by employees of each of the departments referred to below, the penal sums of such bonds shall be as follows: For each clerk in the office of the Secretary of State, four thousand dollars; for each clerk in the office of the Comptroller General, five thousand dollars; for each clerk in the office of the State Treasurer, ten thousand dollars; for each clerk in the office of the State Superintendent of Education, twenty-five hundred dollars; for each stenographer or typist in the office of the State Treasurer, twenty-five hundred dollars; for each Assistant Attorney General, twenty-five hundred dollars; and for each accountant appointed by any of such departments, five thousand dollars.	1	

Evaluation of Legal Standards Chart

Comptroller General's Office	40	8-11-33. (Public Officers and Employees)	State	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:(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 (2) an overpayment of wages to an employee as a result of a miscalculation or other bona fide error has occurred. 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.	1	
Comptroller General's Office	41	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.	1	
Comptroller General's Office	42	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.	1	
Comptroller General's Office	43	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.	1	
Comptroller General's Office	44	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.	1	
Comptroller General's Office	45	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.	1	
Comptroller General's Office	46	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.	1	
Comptroller General's Office	47	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.	1	
Comptroller General's Office	48	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.	1	
Comptroller General's Office	49	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.	1	

Evaluation of Legal Standards Chart

Comptroller General's Office	50	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.	1	
Comptroller General's Office	51	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.	1	
Comptroller General's Office	52	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.	1	
Comptroller General's Office	53	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.	2	Change italicized from Office of the Comptroller General to the Office of the State Treasurer.
Comptroller General's Office	54	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.	2	Delete italicized sentence. Conversion has been completed.
Comptroller General's Office	55	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.	1	
Comptroller General's Office	56	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.	1	

Evaluation of Legal Standards Chart

Comptroller General's Office	57	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.	1	
Comptroller General's Office	58	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.	2	Delete Comptroller General. Comptroller General no longer receives aid to political subdivision funds in appropriation act.
Comptroller General's Office	59	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.	1	
Comptroller General's Office	60	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.	1	
Comptroller General's Office	61	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.	1	
Comptroller General's Office	62	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).	1	

Evaluation of Legal Standards Chart

Comptroller General's Office	63	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.	3	
Comptroller General's Office	64	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.	3	
Comptroller General's Office	65	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.	3	
Comptroller General's Office	66	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.	1	
Comptroller General's Office	67	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.	2	Delete italicized section.
Comptroller General's Office	68	11-3-40. (Public Finance)	State	The Comptroller General shall employ such assistance as the General Assembly may provide.	1	
Comptroller General's Office	69	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.	3	Archaic. SCEIS performs.
Comptroller General's Office	70	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.	3	
Comptroller General's Office	71	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.	1	
Comptroller General's Office	72	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.	3	Archaic. SCEIS performs.
Comptroller General's Office	73	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.	3	
Comptroller General's Office	74	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.	3	Archaic. SCEIS performs.
Comptroller General's Office	75	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.	1	
Comptroller General's Office	76	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.	1	
Comptroller General's Office	77	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.	1	

Evaluation of Legal Standards Chart

Comptroller General's Office	78	11-3-150 (Public Finance)	State	<i>All warrants issued by the Comptroller General</i> Check issued by the State Treasurer 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 upon notification by the State Treasurer . But any warrant check may be reissued upon satisfactory proof of nonpayment and loss.	2	Delete italicized section. Add language in bold.
Comptroller General's Office	79	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.	3	Archaic.
Comptroller General's Office	80	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. <i>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.</i>	2	Delete italicized section. Performed by SCEIS.
Comptroller General's Office	81	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.	1	
Comptroller General's Office	82	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.	1	
Comptroller General's Office	83	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.	3	Done automatically by SCEIS.
Comptroller General's Office	84	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" <i>and funds credited to these accounts must be expended according to the JARC process</i> . These accounts may not be used to defer revenue.	2	Delete italicized section.
Comptroller General's Office	85	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.	3	

Evaluation of Legal Standards Chart

Comptroller General's Office	86	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.	1	
Comptroller General's Office	87	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.	3	Done automatically by SCEIS.
Comptroller General's Office	88	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.	3	Done automatically by SCEIS.
Comptroller General's Office	89	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.	1	
Comptroller General's Office	90	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.	1	
Comptroller General's Office	91	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.	1	
Comptroller General's Office	92	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.	1	
Comptroller General's Office	93	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;	1	
Comptroller General's Office	94	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.	1	

Evaluation of Legal Standards Chart

Comptroller General's Office	95	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.	3	Superseded by practice.
Comptroller General's Office	96	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.	1	
Comptroller General's Office	97	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.	1	
Comptroller General's Office	98	11-11-40. (Public Finance)	State	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: (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; (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; (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; (4) An itemized and complete financial balance sheet for the State at the close of the last preceding fiscal year ending June thirtieth; and (5) Such other statements as the board shall request.	2	Except for (2), these statements are included in the CAFR which is generally issued by calendar year end.
Comptroller General's Office	99	11-11-50. (Public Finance)	State	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.	3	Superseded by practice.
Comptroller General's Office	100	11-11-110. (Public Finance)	State	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.	1	

Evaluation of Legal Standards Chart

Comptroller General's Office	101	11-11-155. (Public Finance)	State	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.	1	
Comptroller General's Office	102	11-11-180. (Public Finance)	State	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. (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.	1	
Comptroller General's Office	103	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.	1	
Comptroller General's Office	104	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.	1	
Comptroller General's Office	105	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.	1	
Comptroller General's Office	106	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.	1	
Comptroller General's Office	107	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.	3	Forms no longer furnished.

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Comptroller General's Office	108	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.	3	Superseded by practice.
Comptroller General's Office	109	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.	2	Delete italicized sentence segment.
Comptroller General's Office	110	11-35-45. (Public Finance)	State	(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. (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. (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. (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.	2	General Assembly may wish to revisit. Statute has not been observed for over 20 years.
Comptroller General's Office	111	11-35-1230. (Public Finance)	State	(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.	3	Current State Budget personnel have no recollection of this statute ever being observed.
Comptroller General's Office	112	11-37-260. (Public Finance)	State	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.	1	

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Comptroller General's Office	113	11-37-270. (Public Finance)	State	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.	3	Archaic.
Comptroller General's Office	114	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.	1	
Comptroller General's Office	115	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.	1	
Comptroller General's Office	116	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.	1	
Comptroller General's Office	117	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.	1	
Comptroller General's Office	118	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;	1	

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Comptroller General's Office	119	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 <i>Comptroller General</i> 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 <i>Comptroller General</i> 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.	2	Change italicized to DOR to comply with current practice.
Comptroller General's Office	120	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.	3	Done automatically by SCEIS.
Comptroller General's Office	121	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 <i>and approved by the Comptroller General</i> , 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.	2	Delete italicized phrase because approval is not obtained from Comptroller General.
Comptroller General's Office	122	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 <i>Comptroller General</i> 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.	2	Change italicized from Comptroller General to Department of Revenue.
Comptroller General's Office	123	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.	1	
Comptroller General's Office	124	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.	1	
Comptroller General's Office	125	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.	1	

Evaluation of Legal Standards Chart

Comptroller General's Office	126	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.	1	
Comptroller General's Office	127	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.	1	
Comptroller General's Office	128	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.	1	
Comptroller General's Office	129	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. based on a warrant issued.	2	Delete italicized section. Add language in bold.
Comptroller General's Office	130	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.	3	Archaic.
Comptroller General's Office	131	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.	3	Archaic.
Comptroller General's Office	132	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.	3	Archaic.
Comptroller General's Office	133	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.	3	Archaic.
Comptroller General's Office	134	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.	3	Archaic.

Evaluation of Legal Standards Chart

Comptroller General's Office	135	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.	1	
Comptroller General's Office	136	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.	1	
Comptroller General's Office	137	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.	1	
Comptroller General's Office	138	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.	3	Superseded by practice.
Comptroller General's Office	139	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 The State Treasurer shall furnish a duplicate of the accounting to the Comptroller General. The Comptroller General shall draw his warrants on the State Treasurer for allocating 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.	2	Add language in bold.
Comptroller General's Office	140	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.	1	
Comptroller General's Office	141	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.	1	
Comptroller General's Office	142	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.	1	

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Comptroller General's Office	143	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.	1	
Comptroller General's Office	144	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.	1	
Comptroller General's Office	145	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.	1	
Comptroller General's Office	146	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.	1	
Comptroller General's Office	147	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.	1	
Comptroller General's Office	148	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.	1	
Comptroller General's Office	149	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.	1	
Comptroller General's Office	150	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.	1	

Evaluation of Legal Standards Chart

Comptroller General's Office	151	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.	1	
Comptroller General's Office	152	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.	1	
Comptroller General's Office	153	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.	1	
Comptroller General's Office	154	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.	1	
Comptroller General's Office	155	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.	1	
Comptroller General's Office	156	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.	1	

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Comptroller General's Office	157	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;	1	
Comptroller General's Office	158	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.	1	
Comptroller General's Office	159	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.	1	
Comptroller General's Office	160	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.	1	
Comptroller General's Office	161	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.	1	
Comptroller General's Office	162	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.	1	
Comptroller General's Office	163	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.	1	

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Comptroller General's Office	164	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	165	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	166	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	167	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	168	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	169	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	170	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	171	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.

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Comptroller General's Office	172	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	173	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	174	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	175	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	176	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	177	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	178	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.

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Comptroller General's Office	179	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	180	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	181	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	182	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	183	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	184	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.

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Comptroller General's Office	185	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	186	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	187	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	188	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	189	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	190	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	191	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.

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Comptroller General's Office	192	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	193	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	194	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	195	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	196	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	197	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	198	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	199	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.

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Comptroller General's Office	200	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	201	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	202	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	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	203	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	204	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	205	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	206	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 Crowley Medical Cancer Research Foundation to provide funding for the Cancer Research Centers of the Carolinas.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.

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Comptroller General's Office	207	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	208	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	209	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	210	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	211	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	212	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.

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Comptroller General's Office	213	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	214	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	215	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	216	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	217	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	218	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	219	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.

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Comptroller General's Office	220	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	221	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	222	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	223	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	224	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	225	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	226	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	227	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	228	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	229	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.

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Comptroller General's Office	230	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	231	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	232	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	233	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	234	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	235	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.

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Comptroller General's Office	236	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 willfully 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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	237	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	238	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	239	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	240	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.	2	The DMV administers the International Fuel Tax Agreement (IFTA) Program for the SC Department of Transportation. DMV does not withhold monies upfront. DMV invoices DOT on a monthly basis for costs of administering the program.
Comptroller General's Office	241	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	242	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.	2	This accounting is performed internally by DMV on its Phoenix system for all transactions involving licensing, titling, and vehicle registrations.
Comptroller General's Office	243	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;	1	
Comptroller General's Office	244	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.	1	

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Comptroller General's Office	245	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.	1	
Comptroller General's Office	246	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.	3	Obsolete. Superseded by 58-4-60.
Comptroller General's Office	247	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.	3	Obsolete.
Comptroller General's Office	248	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.	3	Superseded by 58-4-60.
Comptroller General's Office	249	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.	1	

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Comptroller General's Office	250	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.	1	
Comptroller General's Office	251	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 fund the appropriate payment in accordance with a tuition prepayment contract, at the request of a state employee.	1	
Comptroller General's Office	252	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.	1	
Comptroller General's Office	253	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.	1	
Comptroller General's Office	254	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.	1	
Comptroller General's Office	255	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.	1	
Comptroller General's Office	256	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.	1	
Comptroller General's Office	257	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.	1	
Comptroller General's Office	258	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.	1	

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Comptroller General's Office	259	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.	2	Change italicized from Statewide Accounting and Reporting System (STARS) to South Carolina Enterprise Information System (SCEIS).
Comptroller General's Office	260	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.	1	
Comptroller General's Office	261	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.	1	
Comptroller General's Office	262	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.	1	
Comptroller General's Office	263	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.		
Comptroller General's Office	264	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 as received 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.	2	Delete italicized and add language in bold.

Evaluation of Legal Standards Chart

Comptroller General's Office	265	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>	1	
Comptroller General's Office	266	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>	1	

Evaluation of Legal Standards Chart

Comptroller General's Office	267	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>	1	
Comptroller General's Office	268	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.	1	
Comptroller General's Office	269	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.	1	
Comptroller General's Office	270	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.	1	
Comptroller General's Office	271	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>	1	

Evaluation of Legal Standards Chart

Comptroller General's Office	272	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 and recorded in SCEIS . 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.	2	Delete italicized and add language in bold.
Comptroller General's Office	273	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 .	2	Change italicized from Statewide Accounting and Reporting System (STARS) to South Carolina Enterprise Information System (SCEIS).
Comptroller General's Office	274	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.	3	DHEC personnel state the program has not been used in over 20 years.
Comptroller General's Office	275	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.	3	
Comptroller General's Office	276	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 than ten five 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.	2	Comptroller General's Office needs to update regulation to conform to state statute. Law limits to 5%. 59-111-75.
Comptroller General's Office	277	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.	3	Per DMV, VAN option is now obsolete.

Evaluation of Legal Standards Chart

Comptroller General (in his role with Internal Revenue Service)	278	26 CFR 31.6051-1 (Internal Revenue Code)	Federal	(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,	1	
Comptroller General (in his role with Internal Revenue Service)	279	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.	1	

Personnel Involved Chart

INSTRUCTIONS: Please list the name of all personnel at the agency who can verify the information utilized when answering the questions in this report, their title, the **specific question they affirm the answer to which is willfully submitted by them as testimony before the Committee, as those terms are used in S.C. Code Section 2-2-100** and the individual's hand signed signature. The agency will need to provide a hard copy with the original signatures and a .pdf. To avoid the agency needing to pass around the same sheet to multiple individuals who may be in separate offices, the Committee will allow signatures to appear on multiple sheets, as long as all of the information about the individual and question to which he/she is affirming, is included. NOTE: Responses are not limited to the number of columns below that have borders around them, please list all that are applicable.

Agency Submitting Report	Comptroller General's Office	Comptroller General's Office	Comptroller General's Office	Comptroller General's Office	Comptroller General's Office	Comptroller General's Office	Comptroller General's Office	Comptroller General's Office
Name	Richard A. Eckstrom, CPA	William E. Gunn	Eric Ward	Allison Houpt	Ronnie Head	David Starkey	Anjali Griffin	Scott Houston
Phone	803-734-2141	803-734-2120	803-734-2538	803-734-5011	803-734-2347	803-734-2542	803-734-2609	803-734-2568
Email	REckstrom@cq.sc.gov	EGunn@cq.sc.gov	EWard@cq.sc.gov	AHoupt@cq.sc.gov	RHead@cq.sc.gov	DStarkey@cq.sc.gov	AGriffin@cq.sc.gov	SHouston@cq.sc.gov
Department/Division			Administration	Administration	AP/Payroll	Financial Reporting	Accounting	Information Technology
Title	Comptroller General	Chief of Staff	Public Information Director	Accountant Fiscal Manager	Program Manager	Program Manager	Program Manager	Program Manager
Question	All	All	All	All	Performance Measures Status: Items #1 - #7	Performance Measures Status: Items #8	Performance Measures Status: Item #9	Performance Measures Status: Items #10, #11 Program Details: FY05 - FY08
Individual's Signature which indicates the individual understands he/she is affirming the answer(s) provided to the specific question(s) listed above their name, are willfully being submitted by them as testimony before the Committee, as those terms are used in S.C. Code Section 2-2-100								