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# Office of the Comptroller General

**FY 2026-27 Budget Presentation**

House Ways and Means Committee

Constitutional Subcommittee

February 3, 2026

# Agency Attendees

Brian J. Gaines, Comptroller General

Allison Williams, Director of Administration

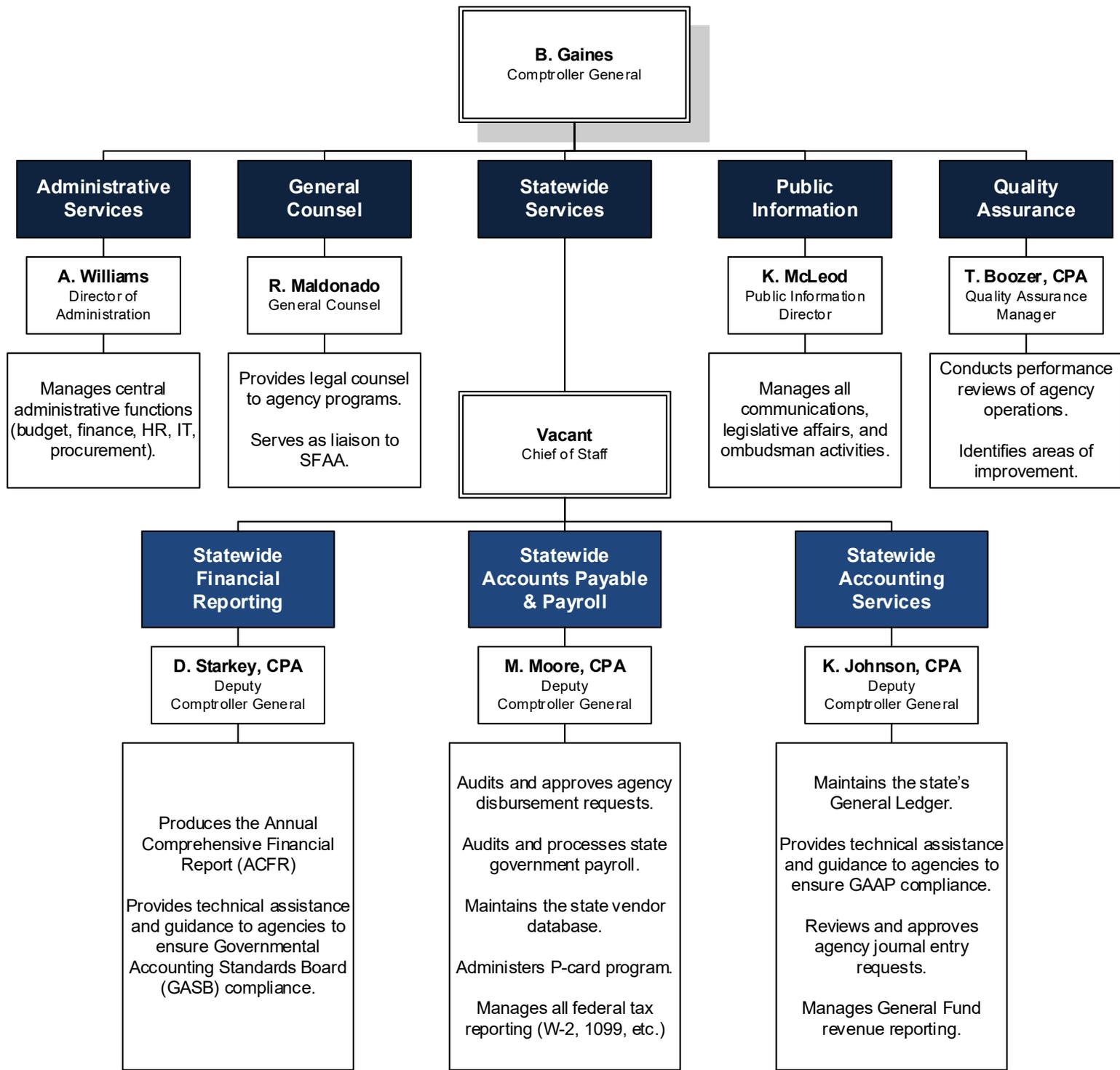
Kimberly McLeod, Public Information Director

Bob Maldonado, General Counsel

# Agency Information

The Comptroller General's Office (CGO) serves as a technical support agency for state government. In that capacity, we provide services that expand the capabilities of other state agencies. Specifically, the CGO is organized into four program areas (divisions) providing the support services described below:

- **Statewide Payroll/Accounts Payable:** Processes payrolls, audits vendor payments, and other disbursement requests for state agencies.
- **Statewide Accounting:** Provides centralized accounting guidance and services for state agencies.
- **Statewide Financial Reporting:** Produces the state's annual comprehensive financial report (ACFR) which is used by credit rating agencies, underwriters, bond holders, and other key stakeholders.
- **Executive Office and Administration:** Provides executive oversight and administrative support to the agency.



# FTE Overview

Division	Authorized			Filled			Vacant		
	State	Other	Total	State	Other	Total	State	Other	Total
Executive Office	6.00	-	6.00	4.00	-	4.00	2.00	-	2.00
Administrative Services	4.36	-	4.36	4.00	-	4.00	0.36	-	0.36
Statewide Accounting Services	4.00	1.64	5.64	3.00	-	3.00	1.00	1.64	2.64
Statewide Accounts Payable/Payroll	11.75	7.25	19.00	9.25	5.75	15.00	2.50	1.50	4.00
Statewide Financial Reporting	7.00	-	7.00	6.00	-	6.00	1.00	-	1.00
<b>Total</b>	<b>33.11</b>	<b>8.89</b>	<b>42.00</b>	<b>26.25</b>	<b>5.75</b>	<b>32.00</b>	<b>6.86</b>	<b>3.14</b>	<b>10.00</b>

# Financial Overview

## Budget vs. Actual Report

	FY 2024-25								
	General Fund			Other Funds			Total Funds		
	Budget	Expenses	Balance	Budget	Expenses	Balance	Budget	Expenses	Balance
<b>Administration</b>	<b>1,245,555</b>	<b>1,147,027</b>	<b>98,528</b>	<b>548,922</b>	<b>143,016</b>	<b>405,906</b>	<b>1,794,477</b>	<b>1,290,043</b>	<b>504,434</b>
Personal Services	759,272	660,744	98,528	15,000	5,760	9,240	774,272	666,504	107,768
Operating Expenses	486,283	486,283	-	533,922	137,256	396,666	1,020,205	623,539	396,666
<b>Statewide AP/Payroll</b>	<b>1,003,127</b>	<b>811,207</b>	<b>191,920</b>	<b>550,891</b>	<b>546,742</b>	<b>4,649</b>	<b>1,554,018</b>	<b>1,357,449</b>	<b>196,569</b>
Personal Services	920,171	728,265	191,906	377,112	377,112	-	1,297,283	1,105,377	191,906
Operating Expenses	82,956	82,942	14	173,779	169,130	4,649	256,735	252,072	4,663
<b>Statewide Financial Reporting</b>	<b>1,311,526</b>	<b>1,289,612</b>	<b>21,914</b>	<b>472,642</b>	<b>265,999</b>	<b>206,643</b>	<b>1,784,168</b>	<b>1,555,611</b>	<b>228,557</b>
Personal Services	762,537	740,623	21,914	35,000		35,000	797,537	740,623	56,914
Operating Expenses	548,989	548,989	-	437,642	265,999	171,643	986,631	814,988	171,643
<b>Statewide Accounting Services</b>	<b>533,993</b>	<b>505,030</b>	<b>28,963</b>	<b>43,354</b>	<b>29,906</b>	<b>13,448</b>	<b>577,347</b>	<b>534,936</b>	<b>42,411</b>
Personal Services	445,486	420,815	24,671	12,682		12,682	458,168	420,815	37,353
Operating Expenses	88,507	84,215	4,292	30,672	29,906	766	119,179	114,121	5,058
<b>Employee Benefits</b>	<b>1,232,422</b>	<b>1,048,599</b>	<b>183,823</b>	<b>319,625</b>	<b>155,657</b>	<b>163,968</b>	<b>1,552,047</b>	<b>1,204,256</b>	<b>347,791</b>
Employer Contributions	1,232,422	1,048,599	183,823	319,625	155,657	163,968	1,552,047	1,204,256	347,791
<b>Grand Total</b>	<b>5,326,623</b>	<b>4,801,475</b>	<b>525,148</b>	<b>1,935,434</b>	<b>1,141,320</b>	<b>794,614</b>	<b>7,262,057</b>	<b>5,942,295</b>	<b>1,319,762</b>

FY 2024-25 Carryforward = **\$525,148**

*Proviso 97.6 – authorizes CGO to carryforward General Fund balance and use to fund agency operations and to secure accounting, auditing, and legal services.*

# Financial Overview

## Budget vs. Actual Report

FY 2025-26 (through 12/31/25)									
	General Fund			Other Funds			Total Funds		
	Budget	Expenses	Balance	Budget	Expenses	Balance	Budget	Expenses	Balance
<b>Administration</b>	<b>2,676,296</b>	<b>882,781</b>	<b>1,793,515</b>	<b>152,801</b>	<b>41,434</b>	<b>111,367</b>	<b>2,829,097</b>	<b>924,215</b>	<b>1,904,882</b>
Personal Services	1,030,116	397,679	632,437	15,000	3,420	11,580	1,045,116	401,099	644,017
Operating Expenses	1,646,180	485,102	1,161,078	137,801	38,014	99,787	1,783,981	523,116	1,260,865
<b>Statewide AP/Payroll</b>	<b>941,293</b>	<b>368,552</b>	<b>572,741</b>	<b>514,260</b>	<b>254,601</b>	<b>259,659</b>	<b>1,455,553</b>	<b>623,153</b>	<b>832,400</b>
Personal Services	941,293	368,552	572,741	340,481	194,513	145,968	1,281,774	563,065	718,709
Operating Expenses			-	173,779	60,088	113,691	173,779	60,088	113,691
<b>Statewide Financial Reporting</b>	<b>1,082,626</b>	<b>467,310</b>	<b>615,315</b>	<b>172,642</b>	<b>11,114</b>	<b>161,528</b>	<b>1,255,268</b>	<b>478,424</b>	<b>776,843</b>
Personal Services	841,503	379,035	462,468	35,000		35,000	876,503	379,035	497,468
Operating Expenses	241,123	88,276	152,847	137,642	11,114	126,528	378,765	99,390	279,375
<b>Statewide Accounting Services</b>	<b>479,577</b>	<b>231,911</b>	<b>247,666</b>	<b>76,106</b>	<b>296</b>	<b>75,810</b>	<b>555,683</b>	<b>232,207</b>	<b>323,476</b>
Personal Services	455,226	208,341	246,886	45,434		45,434	500,660	208,341	292,320
Operating Expenses	24,351	23,571	780	30,672	296	30,376	55,023	23,866	31,157
<b>Employee Benefits</b>	<b>1,437,012</b>	<b>568,483</b>	<b>868,529</b>	<b>169,625</b>	<b>79,539</b>	<b>90,086</b>	<b>1,606,637</b>	<b>648,022</b>	<b>958,615</b>
Employer Contributions	1,437,012	568,483	868,529	169,625	79,539	90,086	1,606,637	648,022	958,615
<b>Grand Total</b>	<b>6,616,804</b>	<b>2,519,038</b>	<b>4,097,767</b>	<b>1,085,434</b>	<b>386,983</b>	<b>698,451</b>	<b>7,702,238</b>	<b>2,906,021</b>	<b>4,796,217</b>

# FY 2026-27 Budget Requests

## **Priority #1 – Agency FTE Realignment**

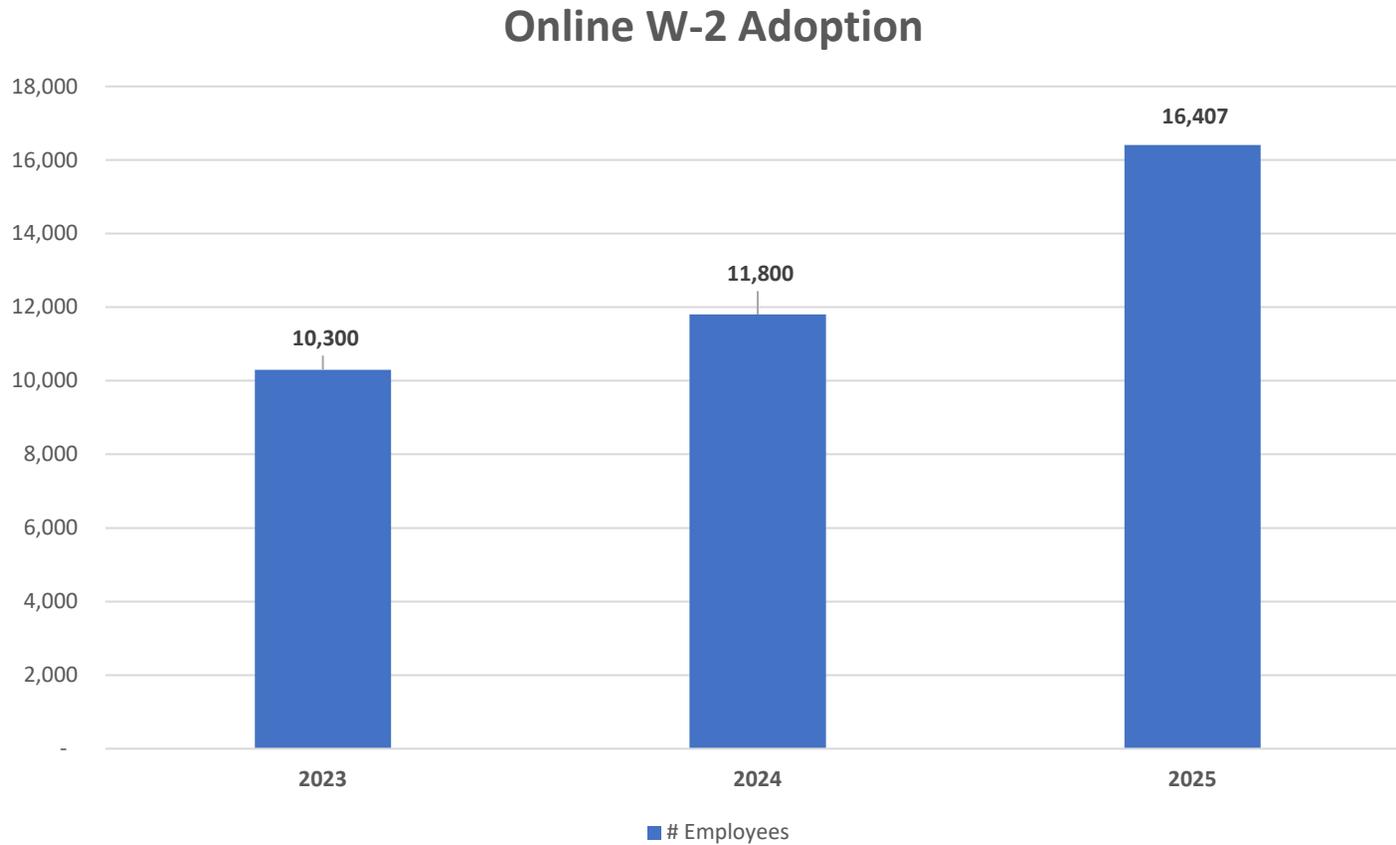
Adjust the source of funding for 2.75 full-time equivalent (FTE) positions from other funds to general funds.

# FY 2026-27 Proviso Requests

## **118.1 (Year End Cutoff):**

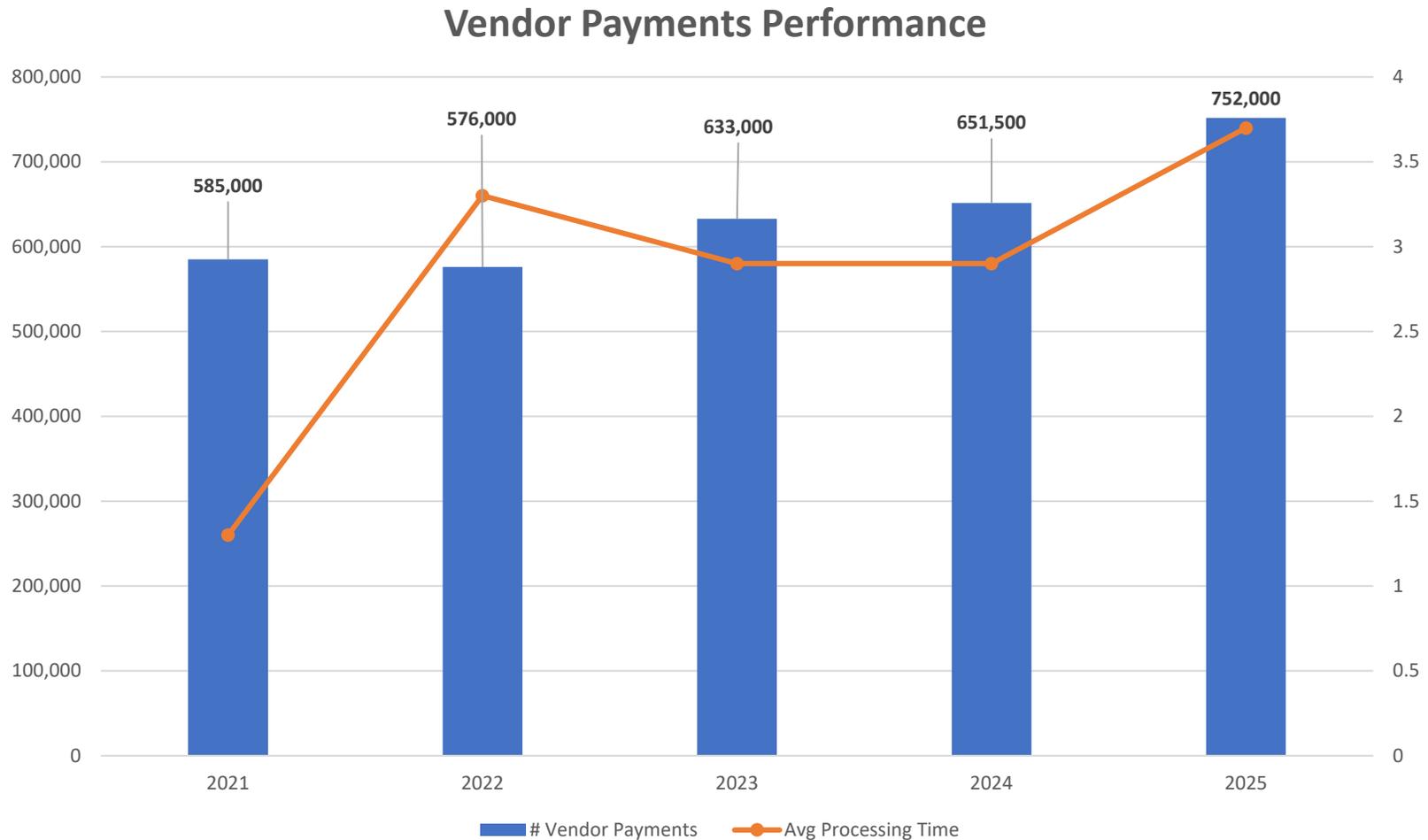
Unless specifically authorized herein, the appropriations provided in Part IA of this act as ordinary expenses of the State Government shall lapse on July 31, ~~2026~~ **2027**. State agencies are required to submit all current fiscal year input documents and all electronic workflow for accounts payable transactions to the Office of Comptroller General by July 14, ~~2026~~ **2027**. Appropriations for Permanent Improvements, now outstanding or hereafter provided, shall lapse at the end of the second fiscal year in which such appropriations were provided, unless definite commitments shall have been made, with the approval of the State Fiscal Accountability Authority and Joint Bond Review Committee, toward the accomplishment of the purposes for which the appropriations were provided. Appropriations for other specific purposes aside from ordinary operating expenses, now outstanding or hereafter provided, shall lapse at the end of the second fiscal year in which such appropriations were provided, unless definite commitments shall have been made, with the approval of the State Fiscal Accountability Authority, toward the accomplishment of the purposes for which the appropriations were provided.

# Accomplishments & Efficiency



**39%** increase in number of employees opting to receive online W-2s

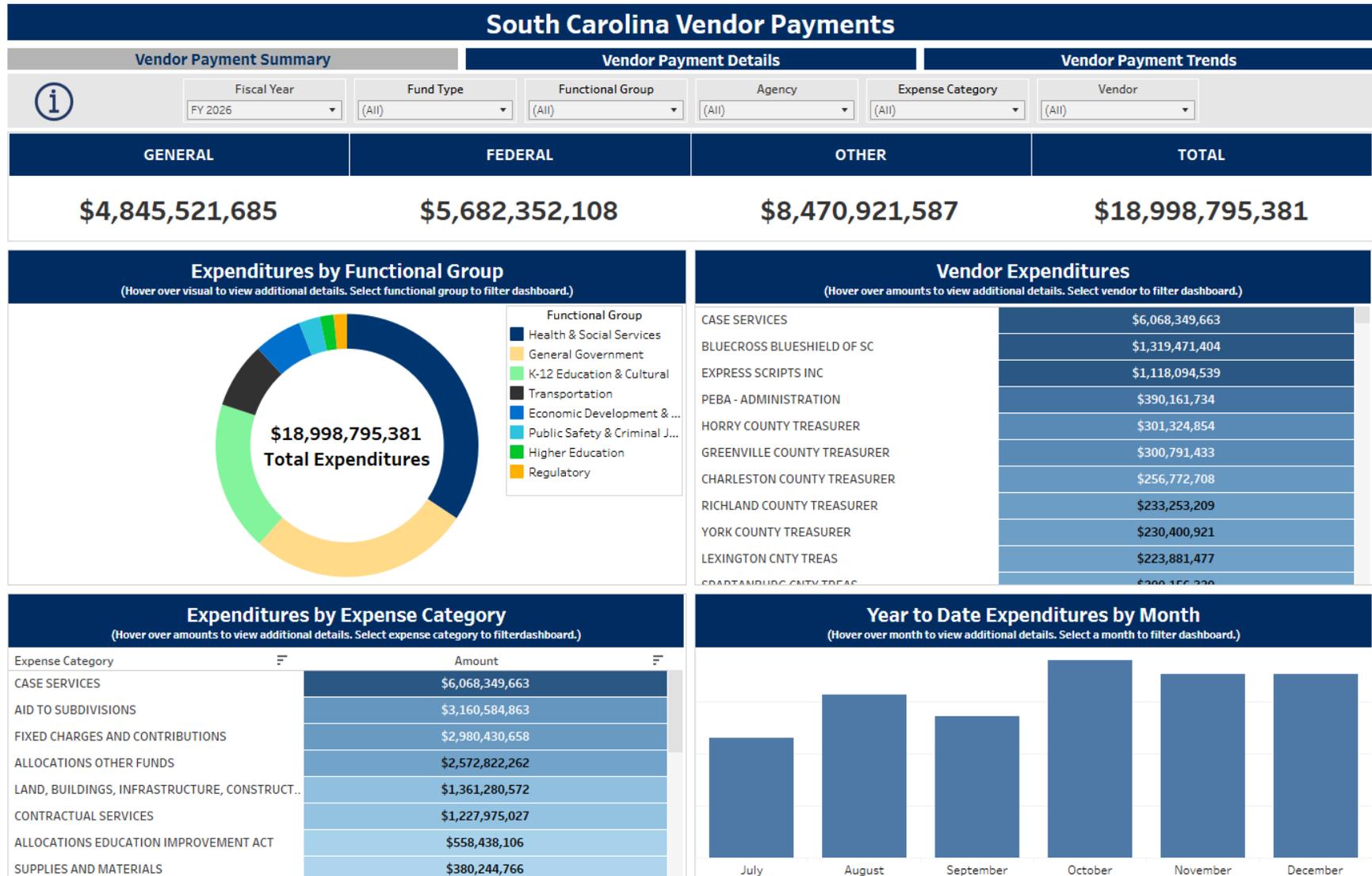
# Accomplishments & Efficiency



FY 2025 – **752k** vendor payments (**3.7 days** average processing time)  
(15% increase in number of disbursements processed)

# Accomplishments & Efficiency

Launched the **SC Vendor Payments Dashboard**, which provides enhanced transparency in public spending.



# Accomplishments & Efficiency

## **Office Modernization Project:**

- Funds appropriated in FY2025
- Renovation started in December 2025
- Estimated completion in April 2026
- Renovation includes:
  - Creating 8 new offices, 1 new conference room, and break room
  - Updated cubicles, new flooring, lighting and paint

## **ACFR Automation Project:**

- 2024 – Completed Phase 1 (Report Writer) of the Workiva project.
- 2025 – Completed Phase 2a (Agency Closing Packages).
  - 13 of 28 Agency Closing Packages now completed in Workiva.
  - Utilized Workiva as the primary source to compile the ACFR.
  - Reduces agency's reliance on manual processes.

# S.253 Implementation Update

- Joint Resolution adopted in March 2025.
- Authorized the Department of Administration to hire an independent compliance consultant.
- Requires CGO, STO, and OSA to implement Mauldin and Jenkins and AlixPartners recommendations.
- CGO engaged Eide Bailly, LLP to provide accounting and financial reporting consulting services.
- 33 individual recommendations assigned to the CGO.
  - Developed 10 new statewide accounting policies.
  - Developed 9 new procedural documents.
  - Worked with SCEIS team to development and implement a new statewide cash and investments reconciliation report.
  - Documented two new system improvements to the state’s accounting system to enhance CGO’s oversight capabilities of statewide finances.
  - Developed and deployed a new statewide newsletter.
  - Enhanced the CGO’s training website by deploying over 20 new training videos, tutorials, and user guides for state agencies.

Summary	
Complete	4
Complete, Pending Compliance Review	17
In Progress	11
Not Started	1

*As of December 31, 2025*

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