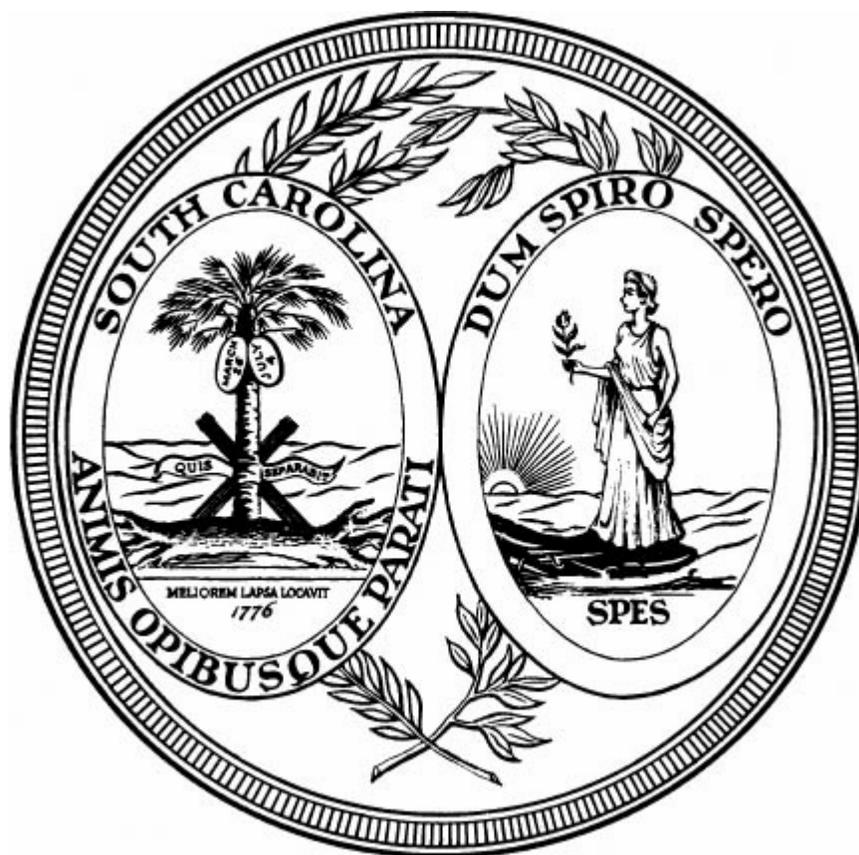


Office of the Comptroller General



**House Ways and Means Constitutional
Subcommittee Budget Hearing**

January 12, 2022

Office of the Comptroller General

Budget Hearing Attendees

RICHARD A. ECKSTROM, CPA – COMPTROLLER GENERAL

Email: reckstrom@cg.sc.gov

Phone: (803) 734-2141

WILLIAM “EDDIE” GUNN – CHIEF OF STAFF

Email: egunn@cg.sc.gov

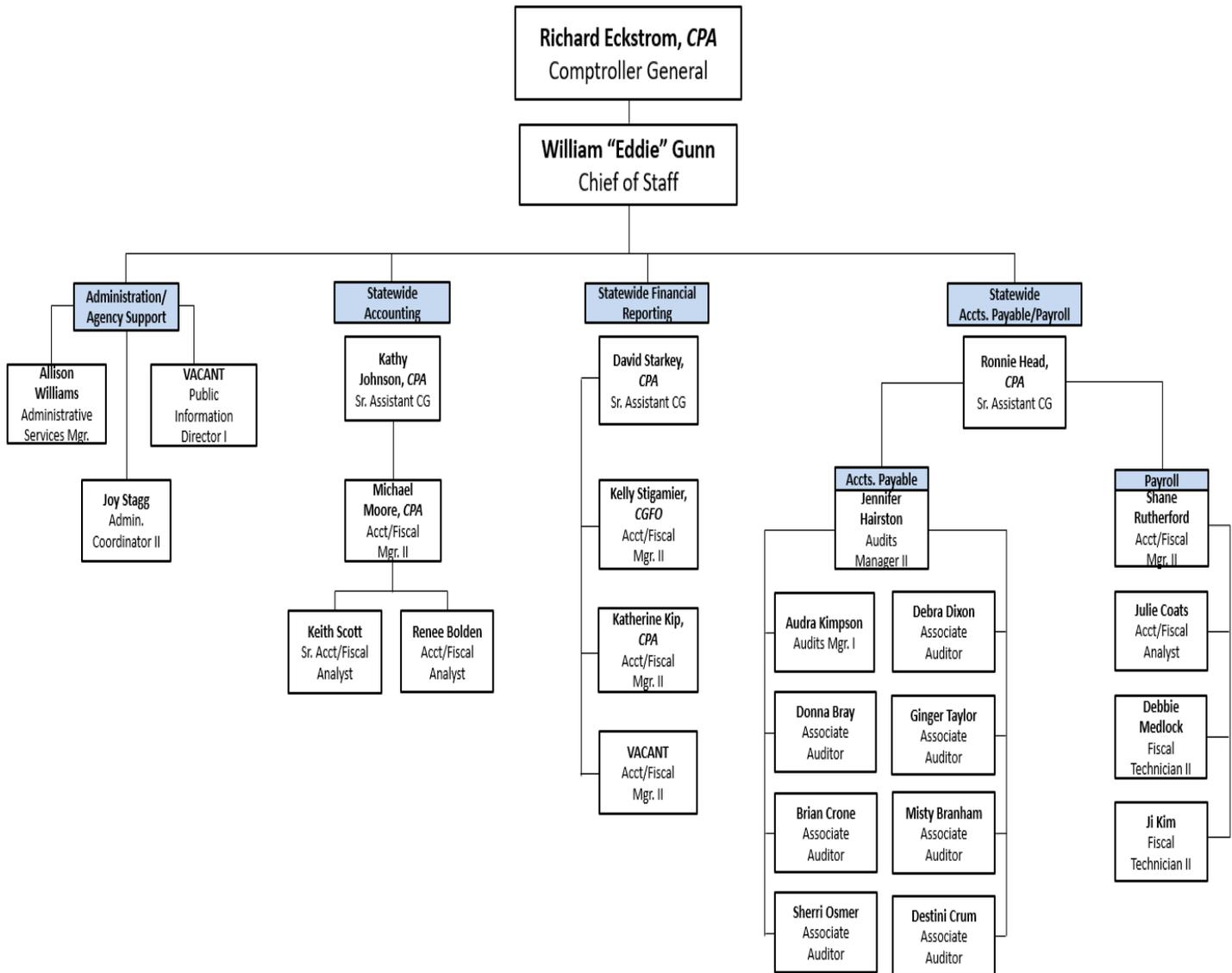
Phone: (803) 734-2120

ALLISON R. WILLIAMS – ADMINISTRATIVE SERVICES MANAGER

Email: awilliams@cg.sc.gov

Phone: (803) 734-5011

Office of the Comptroller General Organizational Chart



Office of the Comptroller General

Budget Summary

Budget Request:

- We are requesting \$99,142 in state recurring funds to hire an internal auditor, primarily for our Accounts Payable/Payroll Division.
 - We would use an existing vacant FTE to fill this critical position.
 - The internal auditor would be tasked with creating appropriate internal accounting controls over Federal program spending and with monitoring and randomly testing payment requests processed by our Accounting Payable section, which processes approximately 600,000 payment requests annually.
 - The internal auditor would also randomly test payroll transactions, as our Payroll section processes the biweekly and off-cycle payrolls for over 45,000 state employees each pay period.
- We are requesting that the following proviso be amended:
 - 118.1 (SR: Year End Cutoff), to roll-forward the date for closing the state's books for fiscal 2022-23

Agency Overview: The Comptroller General's Office (CGO) serves as a technical support agency for state government. In that capacity, we provide services that expand the "back office" 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:** We process the payrolls, vendor payments, and other disbursement requests for state agencies.
- **Statewide Accounting:** We provide centralized accounting services for state agencies.
- **Statewide Financial Reporting:** We produce the state's annual comprehensive financial report (ACFR) which is used by credit rating agencies, underwriters, bond holders, and other key stakeholders.
- **Administrative Services & Public Outreach/Other Services:** We efficiently manage the divisions, programs, and operations of the CGO and support other collaborative initiatives to assist in serving the public. We provide transparent and easily accessible financial information to the public and serve on panels that support internal and external state functions.

Office of the Comptroller General

Accountability Report Summary

The Office of the Comptroller General is a “service and support” agency for state government. In that role, we expand the “back office” capabilities of other state agencies. As detailed in the Office of the Comptroller General’s fiscal year 2020-21 Accountability Report, our key Strategic Planning goals are to:

- Verify the validity and legality of vendor payment requests by state agencies and oversee the Purchasing Card Program.
- Process statewide payroll accurately and timely (on the 1st and 16th of each month in addition to off-cycle payments, General Assembly payroll, and bonuses); issue year end tax documents.
- Produce the State’s annual comprehensive financial report (ACFR) on a timely basis and oversee the State’s financial reporting operations.
- Perform centralized accounting of the State’s financial activities in accordance with federal requirements and program structures mandated by the General Assembly.
- Monitor state government’s General Fund revenue collections for accuracy and completeness by managing a multiagency working group.
- Serve the citizens and media by providing requested financial and other information that promotes openness and accountability in government.
- Provide meaningful transparency in public spending by making information conveniently accessible to the public online through our S.C. Fiscal Transparency Website.
- Efficiently manage the Office’s divisions, programs, and overall operations and actively support other statewide initiatives.

FY 22-23 Budget Priorities Summary

Comptroller General's Office

Budget Priorities				Funding					FTEs			
Priority No.	Priority Type (recurring/ non-recurring /other funds adjustment/ federal funds adjustment)	Priority Title	Priority Description	Recurring	Non - Recurring	Other	Federal	Total	State	Other	Federal	Total
1	Recurring	Internal Auditor	Funding for an internal auditor position for our agency.	99,142	0	0	0	99,142	0	0	0	0

Agency Name:	Comptroller General's Office		
Agency Code:	E120	Section:	97



**Fiscal Year FY 2022-2023
Agency Budget Plan**

FORM A - BUDGET PLAN SUMMARY

OPERATING REQUESTS <i>(FORM B1)</i>	For FY 2022-2023, my agency is (mark "X"):	
	<input checked="" type="checkbox"/>	Requesting General Fund Appropriations.
	<input type="checkbox"/>	Requesting Federal/Other Authorization.
	<input type="checkbox"/>	Not requesting any changes.

NON-RECURRING REQUESTS <i>(FORM B2)</i>	For FY 2022-2023, my agency is (mark "X"):	
	<input type="checkbox"/>	Requesting Non-Recurring Appropriations.
	<input type="checkbox"/>	Requesting Non-Recurring Federal/Other Authorization.
	<input checked="" type="checkbox"/>	Not requesting any changes.

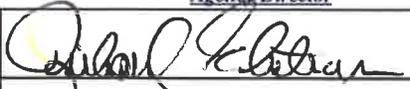
CAPITAL REQUESTS <i>(FORM C)</i>	For FY 2022-2023, my agency is (mark "X"):	
	<input type="checkbox"/>	Requesting funding for Capital Projects.
	<input checked="" type="checkbox"/>	Not requesting any changes.

PROVISOS <i>(FORM D)</i>	For FY 2022-2023, my agency is (mark "X"):	
	<input type="checkbox"/>	Requesting a new proviso and/or substantive changes to existing provisos.
	<input checked="" type="checkbox"/>	Only requesting technical proviso changes (such as date references).
	<input type="checkbox"/>	Not requesting any proviso changes.

Please identify your agency's preferred contacts for this year's budget process.

	<i>Name</i>	<i>Phone</i>	<i>Email</i>
PRIMARY CONTACT:	Allison Williams	(803) 734-5011	awilliams@cg.sc.gov
SECONDARY CONTACT:	William E. Gunn	(803) 734-2121	egunn@cg.sc.gov

I have reviewed and approved the enclosed FY 2022-2023 Agency Budget Plan, which is complete and accurate to the extent of my knowledge.

SIGN/DATE: TYPE/PRINT NAME:	<i>Agency Director</i>	<i>Board or Commission Chair</i>
	 09/22/21	N/A
	RICHARD ECKSTROM	

This form must be signed by the agency head – not a delegate.

Agency Name:	Comptroller General's Office
Agency Code:	E120
Section:	97

BUDGET REQUESTS			FUNDING					FTES				
Priority	Request Type	Request Title	State	Federal	Earmarked	Restricted	Total	State	Federal	Earmarked	Restricted	Total
1	B1 - Recurring	Position of Agency Internal Auditor	99,142	0	0	0	99,142	0.00	0.00	0.00	0.00	0.00
TOTALS			99,142	0	0	0	99,142	0.00	0.00	0.00	0.00	0.00

Agency Name:	Comptroller General's Office		
Agency Code:	E120	Section:	97

FORM B1 – RECURRING OPERATING REQUEST

AGENCY PRIORITY	1
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Provide the Agency Priority Ranking from the Executive Summary.

TITLE	Position of Agency Internal Auditor
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Provide a brief, descriptive title for this request.

AMOUNT	<p>General: \$99,142</p> <p>Federal: \$0</p> <p>Other: \$0</p> <p>Total: \$99,142</p>
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What is the net change in requested appropriations for FY 2022-2023? This amount should correspond to the total for all funding sources on the Executive Summary.

NEW POSITIONS	0.00
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Please provide the total number of new positions needed for this request.

FACTORS ASSOCIATED WITH THE REQUEST	<p>Mark "X" for all that apply:</p> <table border="1"> <tr><td><input type="checkbox"/></td><td>Change in cost of providing current services to existing program audience</td></tr> <tr><td><input type="checkbox"/></td><td>Change in case load/enrollment under existing program guidelines</td></tr> <tr><td><input type="checkbox"/></td><td>Non-mandated change in eligibility/enrollment for existing program</td></tr> <tr><td><input type="checkbox"/></td><td>Non-mandated program change in service levels or areas</td></tr> <tr><td><input checked="" type="checkbox"/></td><td>Proposed establishment of a new program or initiative</td></tr> <tr><td><input type="checkbox"/></td><td>Loss of federal or other external financial support for existing program</td></tr> <tr><td><input type="checkbox"/></td><td>Exhaustion of fund balances previously used to support program</td></tr> <tr><td><input type="checkbox"/></td><td>IT Technology/Security related</td></tr> <tr><td><input type="checkbox"/></td><td>Consulted DTO during development</td></tr> <tr><td><input type="checkbox"/></td><td>Related to a Non-Recurring request – If so, Priority #</td></tr> </table>	<input type="checkbox"/>	Change in cost of providing current services to existing program audience	<input type="checkbox"/>	Change in case load/enrollment under existing program guidelines	<input type="checkbox"/>	Non-mandated change in eligibility/enrollment for existing program	<input type="checkbox"/>	Non-mandated program change in service levels or areas	<input checked="" type="checkbox"/>	Proposed establishment of a new program or initiative	<input type="checkbox"/>	Loss of federal or other external financial support for existing program	<input type="checkbox"/>	Exhaustion of fund balances previously used to support program	<input type="checkbox"/>	IT Technology/Security related	<input type="checkbox"/>	Consulted DTO during development	<input type="checkbox"/>	Related to a Non-Recurring request – If so, Priority #
<input type="checkbox"/>	Change in cost of providing current services to existing program audience																				
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<input type="checkbox"/>	IT Technology/Security related																				
<input type="checkbox"/>	Consulted DTO during development																				
<input type="checkbox"/>	Related to a Non-Recurring request – If so, Priority #																				

STATEWIDE ENTERPRISE STRATEGIC OBJECTIVES	<p>Mark "X" for primary applicable Statewide Enterprise Strategic Objective:</p> <table border="1"> <tr><td><input type="checkbox"/></td><td>Education, Training, and Human Development</td></tr> <tr><td><input type="checkbox"/></td><td>Healthy and Safe Families</td></tr> <tr><td><input type="checkbox"/></td><td>Maintaining Safety, Integrity, and Security</td></tr> <tr><td><input type="checkbox"/></td><td>Public Infrastructure and Economic Development</td></tr> <tr><td><input checked="" type="checkbox"/></td><td>Government and Citizens</td></tr> </table>	<input type="checkbox"/>	Education, Training, and Human Development	<input type="checkbox"/>	Healthy and Safe Families	<input type="checkbox"/>	Maintaining Safety, Integrity, and Security	<input type="checkbox"/>	Public Infrastructure and Economic Development	<input checked="" type="checkbox"/>	Government and Citizens
<input type="checkbox"/>	Education, Training, and Human Development										
<input type="checkbox"/>	Healthy and Safe Families										
<input type="checkbox"/>	Maintaining Safety, Integrity, and Security										
<input type="checkbox"/>	Public Infrastructure and Economic Development										
<input checked="" type="checkbox"/>	Government and Citizens										

ACCOUNTABILITY OF FUNDS	<p>The funds will be used to hire an internal auditor, primarily for our Accounts Payable/Payroll Division. The eight clerks in our Accounts Payable section verify the validity and legality of the vendor payment requests we receive from state agencies. The section processes approximately 600,000 of these payment requests annually.</p> <p>The complexity and challenges that our agency has experienced in processing vendor payment requests have been steadily increasing with the recurring addition of new Federal programs providing state government major sources of supplemental financial assistance to deal with Covid-19. Each of these new Federal programs (four major new programs to date) impose various legal restrictions on the use and timing of the significant, separate revenue streams they provide the state.</p> <p>If we receive funding for this new position, the internal auditor we hire would be tasked with creating appropriate internal accounting controls over Federal program spending and with monitoring and randomly testing payment requests processed by our Accounts Payable section. This function assumes increased importance in the event our agency again reverts to remote workforce arrangements due to recurring health threats. The internal auditor would also randomly test payroll transactions, as our Payroll section processes the biweekly payrolls for over 45,000 state employees per pay period.</p>
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What specific strategy, as outlined in the most recent Strategic Planning and Performance Measurement template of agency's accountability report, does this funding request support? How would this request advance that

RECIPIENTS OF FUNDS

Salaried state employee

What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon predetermined eligibility criteria?

JUSTIFICATION OF REQUEST

The funds will be used to hire an internal auditor, primarily for our Accounts Payable/Payroll Division. The eight clerks in our Accounts Payable section verify the validity and legality of the vendor payment requests we receive from state agencies. The section processes approximately 600,000 of these payment requests annually. *Our agency has never had an internal auditor -- although conditions have continued to evolve to the point of clearly justifying our need for one. We would use an existing vacant FTE to fill this critical position.*

The complexity and challenges that our agency has experienced in processing vendor payment requests have been steadily increasing with the recurring addition of new Federal programs providing state government major sources of supplemental financial assistance to deal with Covid-19. Each of these new Federal programs (four major new programs to date) impose various legal restrictions on the use and timing of the significant, separate revenue streams they provide the state.

If we receive funding for this new position, the internal auditor we hire would be tasked with creating appropriate internal accounting controls over Federal program spending and with monitoring and randomly testing payment requests processed by our Accounts Payable section. This function assumes increased importance in the event our agency again reverts to remote workforce arrangements due to recurring health threats. The internal auditor would also randomly test payroll transactions, as our Payroll section processes the biweekly payrolls for over 45,000 state employees per pay period.

Please thoroughly explain the request to include the justification for funds, potential offsets, matching funds, and method of calculation. Please include any explanation of impact if funds are not received. If new positions have been requested, explain why existing vacancies are not sufficient.

Agency Name:	Comptroller General's Office		
Agency Code:	E120	Section:	97

FORM D – PROVISO REVISION REQUEST

NUMBER 118.1

Cite the proviso according to the renumbered list (or mark "NEW").

TITLE Year End Cutoff

Provide the title from the renumbered list or suggest a short title for any new request.

BUDGET PROGRAM II. Statewide Payroll/Accounts Payable & V. Statewide Accounting Services

Identify the associated budget program(s) by name and budget section.

RELATED BUDGET REQUEST N/A

Is this request associated with a budget request you have submitted for FY 2022-2023? If so, cite it here.

REQUESTED ACTION Amend

Choose from: Add, Delete, Amend, or Codify.

OTHER AGENCIES AFFECTED All SCEIS agencies

Which other agencies would be affected by the recommended action? How?

SUMMARY & EXPLANATION

Summary:
 Year end deadline for agencies to submit input documents and electronic workflow supporting their fiscal year expenditures to the Office of the Comptroller General for processing.

Explanation:
 To update the due date for state agencies to submit all current fiscal year input documents and electronic workflow for accounts payable transactions to the Office of the Comptroller General for processing.

Summarize the existing proviso. If requesting a new proviso, describe the current state of affairs without it. Explain the need for your requested action. For deletion requests due to recent codification, please identify SC Code section where language now appears.

FISCAL IMPACT

None

Provide estimates of any fiscal impacts associated with this proviso, whether for state, federal, or other funds. Explain the method of calculation.

**PROPOSED
PROVISO TEXT**

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, ~~2022~~ **2023**. 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, ~~2022~~ **2023**. 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.

Paste existing text above, then bold and underline insertions and strikethrough deletions. For new proviso requests, enter requested text above.

Agency Name:	Comptroller General's Office		
Agency Code:	E120	Section:	97

**FORM E – AGENCY COST SAVINGS AND GENERAL FUND REDUCTION
CONTINGENCY PLAN**

TITLE	Agency Cost Savings and General Fund Reduction Contingency Plan
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AMOUNT	\$76,808
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What is the General Fund 3% reduction amount? This amount should correspond to the reduction spreadsheet prepared by EBO.

ASSOCIATED FTE REDUCTIONS	1
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How many FTEs would be reduced in association with this General Fund reduction?

PROGRAM / ACTIVITY IMPACT	Administration Services
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What programs or activities are supported by the General Funds identified?

SUMMARY	<p>The Office of Comptroller General would attempt to absorb a 3% general fund reduction by delaying the filling of a vacant position in our Administration Services division. The previous employee to hold the position earned an annual salary of \$66,225, plus employer costs for retirement \$13,649 and FICA \$5,066 for a total cost to the agency of \$84,940. By further delaying the filling of this position, it would lessen the capacity of our Administrative Services Division to achieve its overall goal in accordance with the agency's FY 2020 - 2021 Accountability Report. This goal calls for the division to provide meaningful transparency in public spending and to timely and responsively answer public information requests.</p>
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Please provide a detailed summary of service delivery impact caused by a reduction in General Fund Appropriations and provide the method of calculation for anticipated reductions. Agencies should prioritize reduction in expenditures that have the least significant impact on service delivery.

**AGENCY COST
SAVINGS PLANS**

The Office of the Comptroller General continuously strives to reduce costs and save. We do this by delaying the filling of vacant positions, and filling positions at a lower salary. As a contingency, we would delay filling a current vacancy in our Statewide Accounting Division, which would reduce agency costs about \$50,000. However, these funds are needed in order to fill this vacant position.

What measures does the agency plan to implement to reduce its costs and operating expenses by more than \$50,000? Provide a summary of the measures taken and the estimated amount of savings. How does the agency plan to repurpose the savings?

Agency Name:	Comptroller General's Office		
Agency Code:	E120	Section:	97

FORM F – REDUCING COST AND BURDEN TO BUSINESSES AND CITIZENS

TITLE We do not have fees/fines or regulations to reduce the burden to businesses and citizens since we serve as a "back office" support agency for state government.
Provide a brief, descriptive title for this request.

EXPECTED SAVINGS TO BUSINESSES AND CITIZENS N/A

What is the expected savings to South Carolina's businesses and citizens that is generated by this proposal? The savings could be related to time or money.

FACTORS ASSOCIATED WITH THE REQUEST **Mark "X" for all that apply:**

<input type="checkbox"/>	Repeal or revision of regulations.
<input type="checkbox"/>	Reduction of agency fees or fines to businesses or citizens.
<input type="checkbox"/>	Greater efficiency in agency services or reduction in compliance burden.
<input type="checkbox"/>	Other

METHOD OF CALCULATION N/A

Describe the method of calculation for determining the expected cost or time savings to businesses or citizens.

REDUCTION OF FEES OR FINES N/A

Which fees or fines does the agency intend to reduce? What was the fine or fee revenue for the previous fiscal year? What was the associated program expenditure for the previous fiscal year? What is the enabling authority for the issuance of the fee or fine?

REDUCTION OF REGULATION N/A

Which regulations does the agency intend to amend or delete? What is the enabling authority for the regulation?

SUMMARY N/A



Provide an explanation of the proposal and its positive results on businesses or citizens. How will the request affect agency operations?

Constitutional Subcommittee Proviso Request Summary FY 2022-23

Proviso # in FY 21-22 Act	Renumbered FY 22-23 Proviso #	Proviso Title	Short Summary	Agency Recommended Action (keep, change, delete, add)
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118.1	SR: Year End Cutoff		Year end deadline for agencies to submit input documents and electronic workflow supporting their fiscal year expenditures to the Office of the Comptroller General for processing.	Change (update the due date to reflect the new fiscal year)
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Office of the Comptroller General

Agency Provisos & Provisos Related to Agency			
Proviso # FY 2021-22	Proviso Title	Proviso Language	Agency Recommended Action (keep, change, delete, add)
97.1	CG: Signature Authorization	The Comptroller General is hereby authorized to designate certain employees to approve, in his stead, disbursement documents authorizing payment, and the State Treasurer is hereby authorized to accept such approved disbursement documents when notified by the Comptroller General. This provision shall in no way relieve the Comptroller General of responsibility.	Keep
97.2	CG: GAAP Implementation & Refinement	It is the intent of the General Assembly that the State of South Carolina issue financial statements in conformance with Generally Accepted Accounting Principles (GAAP). To this end, 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. The Comptroller General is also given full authority to conduct surveys, acquire consulting services, and implement new procedures required to implement fully changes required by GAAP.	Keep
97.3	CG: Payroll Deduction Processing Fee	There shall be a fee for processing payroll deductions, not to exceed twenty-five cents, for insurance plans, credit unions, deferred compensation plans, benefit providers, and professional associations per deduction per pay day. This fee shall not be applied to charitable deductions. Vendors and other third parties receiving payroll deductions shall bear the entire cost of this fee, at no cost to state employees. The revenues generated from these fees and those provided for child support deductions in accordance with Section 63-17-1460(C), South Carolina Code of Laws, 1976, as amended, may be used to support the operations of the Office of Comptroller General and any unexpended balance may be carried forward from the prior fiscal year to the current fiscal year and used for the same purposes.	Keep

Office of the Comptroller General

Agency Provisos & Provisos Related to Agency			
Proviso # FY 2021-22	Proviso Title	Proviso Language	Agency Recommended Action (keep, change, delete, add)
97.4	CG: Unemployment Compensation Fund Administration	\$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. The Unemployment Compensation Fund is provided for in Section 41-31-820, South Carolina Code of Laws, 1976, as amended. Any unexpended balance may be carried forward from the prior fiscal year to the current fiscal year and used for the same purposes.	Keep
97.5	CG: Purchasing Card Rebate Program	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. The funds retained may be used to support the operations of the Office of Comptroller General and any unexpended balance may be carried forward from the prior fiscal year into the current fiscal year and be used for the same purposes.	Keep
117.1	GP: Revenues, Deposits Credited to General Fund	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.	Keep
117.9	GP: Transfers of Appropriations	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.	Keep

Office of the Comptroller General

Agency Provisos & Provisos Related to Agency			
Proviso # FY 2021-22	Proviso Title	Proviso Language	Agency Recommended Action (keep, change, delete, add)
117.15	GP: Allowance for Residences & Compensation Restrictions	That 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.	Keep
117.20	GP: Travel - Subsistence Expenses & Mileage	The Office of the Comptroller General is authorized to promulgate and publish rules and regulations governing travel and subsistence payments.	Keep
117.26	GP: Travel Report	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. The Comptroller General may use up to \$500 of general fund appropriations for the purpose of providing copies to the media or the public upon request. The report must contain a listing for every agency receiving an appropriation in the annual General Appropriations Act. The listing must show at a minimum the top ten percent of employees for whom travel expenses and registration fees were paid within each agency, not to exceed twenty-five employees per agency. Agencies should include position titles for each of the top twenty-five travelers for each agency. The Comptroller General may provide additional information as deemed appropriate. The Comptroller General shall provide no exceptions to this report in that the information contained is not considered confidential or restricted for economic development purposes.	Keep

Office of the Comptroller General

Agency Provisos & Provisos Related to Agency			
Proviso # FY 2021-22	Proviso Title	Proviso Language	Agency Recommended Action (keep, change, delete, add)
117.47	GP: Agencies Affected by Restructuring	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.	Keep
117.56	GP: Year-End Financial Statements - Penalties	Agencies, institutions, and other reporting entities required to submit annual audited financial statements for inclusion in the State's Comprehensive Annual Annual Comprehensive Financial Report must submit final audited financial statements to the Comptroller General not later than October first for those with fiscal year-end June thirtieth. For institutions and reporting entities with fiscal year-ends other than June thirtieth, final audited financial statements must be submitted to the Comptroller General within 120 days of that fiscal year-end. The Comptroller General shall provide a written report of each agency, institution, or other reporting entity not in compliance with this provision to the State Fiscal Accountability Authority (SFAA) by November thirtieth.	Change
117.79	GP: Commuting Costs	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.	Keep
117.80	GP: Bank Account Transparency and Accountability	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.	Keep

Office of the Comptroller General

Agency Provisos & Provisos Related to Agency			
Proviso # FY 2021-22	Proviso Title	Proviso Language	Agency Recommended Action (keep, change, delete, add)
117.150	GP: Other Fund Flexibility to Maintain Critical Programs Impacted by COVID-19	In order to provide maximum flexibility to a state agency or institution of higher learning during the states COVID-19 response, agencies and institutions are authorized to spend earmarked and restricted revenue sources to maintain critical programs impacted by the states COVID-19 response. Any spending authorization for these purposes must receive the prior approval of the Executive Budget Office and must be reported to the Governor, Senate Finance Committee, and the House Ways and Means Committee. The Comptroller General is authorized to implement the procedures necessary to comply with this directive.	Keep
117.169	GP: Employee Compensation	(7) For Fiscal Year 2021-22 , 2022-23 the Executive Budget Office is directed to review Executive Branch agencies to determine whether their budgets warrant an other fund authorization increase due to the two and one half percent compensation increase for all full-time employees. If so warranted, the Executive Budget Office shall work with the Office of the Comptroller General to increase such authorization for the affected agencies.	Change
118.1	SR: 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, 2022 2023 . 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, 2022 2023 .	Change
118.3	SR: Contingency Reserve Fund	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.	Keep

Office of the Comptroller General

Agency Provisos & Provisos Related to Agency			
Proviso # FY 2021-22	Proviso Title	Proviso Language	Agency Recommended Action (keep, change, delete, add)
118.8	SR: Agency Deficit Notice	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.	Keep
118.18	SR: Nonrecurring Revenue	Any restrictions concerning specific utilization of these funds are lifted for the specified fiscal year. The above agency transfers shall occur no later than thirty days after the close of the books on Fiscal Year 2020-21 2021-22 and shall be available for use in Fiscal Year 2021-22 2022-23 , except as provided for in item (52)(g). This revenue is deemed to have occurred and is available for use in Fiscal Year 2021-22 2022-23 after September 1, 2021 2022 , following the Comptroller General's close of the state's books on Fiscal Year 2020-21 2021-22 , except as provided for in item (52)(g).	Change
1A.14	SDE-EIA: School Districts and Special Schools Flexibility	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.	Keep
25.3	TEC: Training of New & Expanding Industry - Payments of Prior Year Expenditures	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.	Keep

Office of the Comptroller General

Agency Provisos & Provisos Related to Agency			
Proviso # FY 2021-22	Proviso Title	Proviso Language	Agency Recommended Action (keep, change, delete, add)
38.6	DSS: TANF Advance Funds	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.	Keep
100.13	ADJ: National or State Guard State Active Duty	In the event of the activation of the South Carolina National Guard or State Guard to State Active Duty in response to a declared emergency or in response to an imminent or anticipated emergency, including support provided under Section 25-9-420 of the 1976 Code, the Emergency Management Assistance Compact, 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 \$1,500,000, to cover the actual costs incurred. Any funds reimbursed to the state shall be deposited in the state general fund, up to the amount of funds advanced to the Office of Adjutant General for these activities.	Keep

Office of Comptroller General

Carryforward Information

General Fund Carryforward for Fiscal Year 2021 \$256,027.20

Header		Additional Data			
Document	1000780885	Status	Posted	Document Year	2022
Process	Carry Over	Total Sender	136,053,059.96	USD	
BCS Value Type	Budget	Total Receiver	136,053,059.96	USD	
Budget Category	Payment	Version	0	Sender Year	2021
Document Type	CFGF	Document Date	08/17/2021	Receiver Year	2022

Year		Periods								
										
Doc. Line	-/+	Funds Ctr	Funded Program	F.Ar	Fund	Cmmt item	Grant	Amount (USD)	Type	Text
000007	-	E1200000	8900.000000X000	00000	10010000	561000	NOT RELE...	256,027.20	CFGF	10% GENERAL FUND CARRY FORWARD
000066	+	E1200000	8900.000000X000	00000	10010000	561000	NOT RELE...	256,027.20	CFGF	10% GENERAL FUND CARRY FORWARD

Office of the Comptroller General FTEs

	Authorized State Fund	Authorized Other Fund	
Filled	24.00	1.00	25.00
Vacant	4.50 (a)	7.50	12.00
Total:	28.50	8.50	37.00

(a) We are currently in the process of filling at least two vacancies.