

2026 Annual Accountability Report

Comptroller General's Office

Agency Code: E120

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AGENCY NAME:	Comptroller General's Office		
AGENCY CODE:	E120	SECTION:	97

AGENCY'S DISCUSSION AND ANALYSIS

Services Provided and Performance Results: The Comptroller General's Office provides essential accounting services to support the operations of all state agencies. We've developed performance metrics to measure our effectiveness in delivering these services and, in that regard, we've established goals to:

- **Accurately process state payroll.** We process the statewide payroll service on the 1st and 16th of every month, and, if the need exists, we process additional "off-cycle" payrolls. We have consistently processed every state payroll on time and entirely error-free.

- As part of processing each payroll, our office withholds, on behalf of state employees, over 40,000 voluntary deductions per pay period for:
    - premiums for optional insurance products not offered by the state government
    - elective credit union deposits
    - participation in voluntary defined contribution retirement plans
    - charitable contributions
    - tax liens
    - court-ordered child support payments
    - and we remit these withholdings monthly, along with associated details to applicable vendors.

- We also withhold and remit federal and state tax deductions for all employees every payroll period, an extremely time-sensitive task.

- State employees have the option of receiving their W-2s online rather than mailing paper W-2 forms. Since this was rolled out in 2022, we have had approximately 17,343 state employees enroll to have their W-2s received online. Electing to receive an online W-2 will provide a state employee with accelerated access to vital information needed for income tax filings, and it will reduce the state government's costs of printing, handling, sorting, and mailing paper forms. It will also reduce the state government's substantial annual effort incurred in replacing misplaced paper W-2 forms, which approximately 2,000 state employees lose each year before filing their tax returns.

- **Timely process vendor payments and other disbursement requests for state agencies.** The volume of disbursement requests we process depends entirely on the submissions we receive from agencies. Our goal is to process each disbursement request we receive from state agencies within four (4) business days. In FY 2026, we processed approximately 629,880 disbursement requests within an average turnaround of 3.8 business days. We also maintain nearly 570,000 vendor records on behalf of the state government to ensure we accurately report to the IRS the state's annual payments to vendors.

- **Timely and accurately issue the Annual Comprehensive Financial Report (ACFR).** The state's ACFR is an important accountability tool for state government, and it's used by national credit rating agencies, investors, financial analysts, academics and others who monitor state finances. While there is no statutory or regulatory deadline for issuing the ACFR, the best practice among states is to do so within six months of year-end or by December 31. This year, our office released the ACFR on January 28, 2026. The delay was due to multiple factors to include the state's hiring of a new external audit firm and ongoing efforts with the state's compliance consultant engaged to oversee implementation of

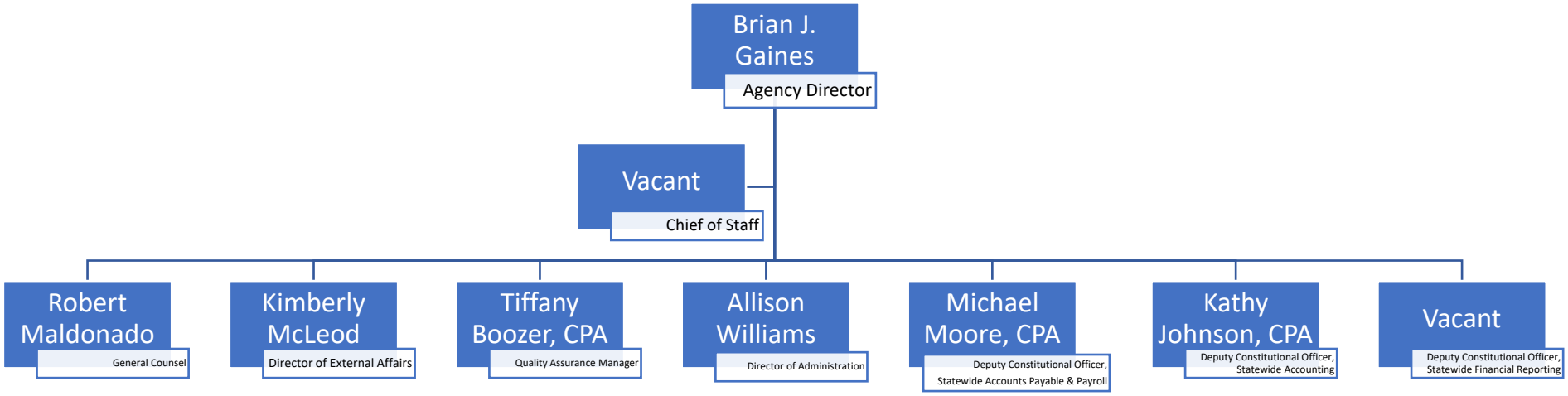
recommendations included in the Mauldin and Jenkins and AlixPartners reports. The Office also conducted its first annual in-person training in conjunction with Eide Bailey on June 3, 2026. The purpose of the training was to highlight upcoming Governmental Accounting Standards Board (GASB) requirements, clarify expectations and strengthen inter-agency relationships. Continuing Professional Education (CPE) credits were also offered to the over 200 participating financial officers representing state agencies and higher education institutions from across the state.

- **Carefully monitor the state government's revenue collections for completeness.** We've initiated a system to enhance monitoring and reporting of state revenue collections to assist the Board of Economic Advisors (BEA) in formulating state revenue projections. The General Assembly uses BEA's revenue projections to produce appropriations acts, as does the Governor to develop annual executive budget recommendations. We've done this by creating a multi-agency working group. This collaborative effort currently involves representatives from the Revenue and Fiscal Affairs Office, Department of Revenue, Executive Budget Office, and occasionally other agencies. Our working group meets monthly to review revenue collections to date and reports "stress-tested" results to the BEA. The group's efforts have helped reveal both positive and negative trends in state revenue collections, serving as an "early warning system" to provide legislators and budget officials with needed lead time to respond to emerging trends.

- **Timely response to public information requests.** While our agency has no control over the volume of public information requests we receive, we track them and measure our response times. Working to promote a high standard for good government practices, our agency's goal is to respond to all requests within five business days, which cuts in half the 10-day statutory requirement. Our actual average response time in FY 2026 was four business days. We do not charge fees for copying or research in responding to routine public information requests.

AGENCY NAME:	Comptroller General's Office		
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AGENCY ORGANIZATIONAL CHART



2026

Reorganization and Compliance

as submitted for the Accountability Report by:

E120 - COMPTROLLER GENERAL'S OFFICE

Primary Contact

First Name	Last Name	Role/Title	Email Address	Phone
Allison	Williams	Director of Administration	awilliams@cg.sc.gov	803-734-5011

Secondary Contact

First Name	Last Name	Role/Title	Email Address	Phone
Brian	Gaines	Comptroller General	bgaines@cg.sc.gov	803-734-2141

Agency Mission	Adopted in:	2014

We support state agencies by providing them essential services that include payroll, vendor payments, accounting support, general ledger maintenance, and statewide financial reporting, and we continuously monitor and improve these essential services to help state government better protect the financial resources entrusted to it and better serve our citizens.

Agency Vision	Adopted in:	2014

We serve as state government's central source for transparent financial information, leading to more open, accountable, and responsive government.

Recommendations for reorganization requiring legislative change:

None

Agency intentions for other major reorganization to divisions, departments, or programs to allow the agency to operate more effectively and efficiently in the succeeding fiscal year:

None

Significant events related to the agency that occurred in FY2026

Description of Event	Start	End	Agency Measures Impacted	Other Impacts
No significant events affected performance measures.				

Is the agency in compliance with S.C. Code Ann. § 2-1-220, which requires submission of certain reports to the Legislative Services Agency for publication online and the State Library? (See also S.C. Code Ann. § 60-2-20).	Yes
Reason agency is out of compliance: (if applicable)	
Is the agency in compliance with various requirements to transfer its records, including electronic ones, to the Department of Archives and History? See the Public Records Act (S.C. Code Ann. § 30-1-10 through 30-1-180) and the South Carolina Uniform Electronic Transactions Act (S.C. Code Ann. § 26-6-10 through 26-10-210).	Yes
Does the law allow the agency to promulgate regulations?	Yes
Law number(s) which gives the agency the authority to promulgate regulations:	**117.20; §8-11-97**
Has the agency promulgated any regulations?	Yes
Is the agency in compliance with S.C. Code Ann. § 1-23-120 (J), which requires an agency to conduct a formal review of its regulations every five years?	Yes

(End of Reorganization and Compliance Section)

Strategic Plan Results

as submitted for the Accountability Report by:

FY2026

E120 - COMPTROLLER GENERAL'S OFFICE

Goal 1 To verify the validity and legality of vendor payment requests by state agencies and to process statewide payroll accurately and timely

Goal 2 To produce a timely statewide Annual Comprehensive Financial Report (ACFR) and enhance the State's financial reporting operations

Goal 3 To provide centralized accounting of the State's financial activities in accordance with the program structure mandated by the S.C. General Assembly

Goal 4 To serve citizens and state government by providing financial and other information that promotes openness and accountability in government and by supporting other worthwhile endeavors

Goal 5 To effectively manage the divisions, programs, and overall operation of the Comptroller General's Office and to participate in and support other statewide initiatives

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
1.1	**Process disbursement requests by agencies in a timely manner**									**State Objective: Government and Citizens**				
1.1.1	Average number of days for document turnaround in the Accounts Payable Division	3.7	4	3.8	Ratio	Equal to or less than	State Fiscal Year	Avg. turnaround from payment data received to payment processed	Calculated by Accounts Payable Mgr.	SCEIS workflow updated daily	Payment for goods and services provided to the state in a timely manner	Agencies & vendors doing business with the state	1003.050100.000	
1.2	**Process annual 1099s in a timely manner**									**State Objective: Government and Citizens**				
1.2.1	Issue all 1099s by 01/31 each year	100%	100%	100%	Percent complete	Complete	Calendar Year	1099s processed and printed on-time / All 1099s processed and printed for the year	SCEIS reports updated daily	SCEIS reports updated daily	Required information reporting	Applicable vendors doing business with the state and IRS	1003.050100.000	
1.3	**Process semi-monthly payroll in a timely manner**									**State Objective: Government and Citizens**				
1.3.1	Issue statewide semi-monthly payroll and remit all withholdings by next day	100%	100%	100%	Percent complete	Complete	State Fiscal Year	Payroll processed on time / Total Payroll processed	SCEIS reports updated semi-monthly	SCEIS reports updated semi-monthly	Payment of wages and remittance of withheld taxes	Certain state employees whose payroll is processed through SCEIS	1003.050100.000	
1.3.2	Remit to vendors the voluntary deductions made by state employees after each payroll	100%	100%	100%	Percent complete	Complete	State Fiscal Year	Payroll processed on time / Total Payroll processed	SCEIS reports updated semi-monthly	SCEIS reports updated semi-monthly	Remit payroll deductions to third party vendors	Certain state employees whose payroll is processed through SCEIS	1003.050100.000	
1.4	**Issue annual W-2s in a timely manner**									**State Objective: Government and Citizens**				
1.4.1	Issue all W-2s by 01/31 each year	100%	100%	100%	Percent complete	Complete	Calendar Year	W2s processed and printed on-time / All W2s processed and printed for the year	SCEIS reports updated daily	SCEIS reports updated daily	Required information reporting	State employees whose payroll is processed through SCEIS, Social Security Administration, and SCDOR	1003.050100.000	
1.5	**Assist agencies by responding to tickets we receive from the SCEIS Help Desk relating to agencies' questions about vendor payments and payroll processing**									**State Objective: Government and Citizens**				

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
1.5.1	Annual average number of days to resolve SCEIS Help Desk tickets initiated by agencies	3	5	3	Ratio	Equal to or less than	State Fiscal Year	Avg. # of days to resolve Help Desk tickets forwarded us by SCEIS	SCEIS reports updated daily	SCEIS reports updated daily	Issue resolution	State agencies	1003.050100.000	
2.1	**Produce the ACFR in accordance with generally accepted accounting principles and all Governmental Accounting Standards Board requirements**									**State Objective:**	**Government and Citizens**			
2.1.1	Annual Comprehensive Financial Report (ACFR) annual completion	100%	100%	100%	Percent complete	Complete	State Fiscal Year	On-time publication	Published ACFR date	OCG website	The ACFR provides a snapshot of the State's financial performance of the previous year and how it stood at June 30 of the previous fiscal year. This allows lawmakers to make informed decisions on financial matters. Additionally, as the State has billions of dollars in bond debt, it is required to have an audit performed for the benefit of bond holders. Additionally, credit rating agencies rate the State's ability to pay back its debts. Our ACFRs provide the credit rating agencies with the information that they need to assess our ratings.	Credit rating agencies, investors in state bonds, and legal counsel for state bond issuances	1002.100100.000	
2.1.2	ACFR awarded "Certificate of Achievement for Excellence in Financial Reporting" by Government Finance Officers Association (GFOA) (one year lag in awarding)	1	1	1	Count	Complete	State Fiscal Year	Completion	GFOA award letter	OCG website	The GFOA Award shows the credit ratings agencies and other stakeholders that the State has a competent finance department that has the ability to account for complex governmental accounting transactions. This helps the State attain and keep higher credit ratings, which lowers the cost of borrowing (i.e. lower interest rates).	Credit rating agencies, investors in state bonds, and legal counsel for state bond issuances	1002.100100.000	
2.2	**Develop internal systems solutions to improve ACFR timeliness**									**State Objective:**	**Government and Citizens**			
2.2.1	ACFR issuance is prior to the due date of December 31st	80%	100%	90%	Percent complete	Complete	State Fiscal Year	Previous Year days to issue minus Current Year days to issue each year	Published ACFR date	OCG website	Good internal controls allows a finance department to account for transactions properly, help reduce theft, and produce financial statements in a timely manner. Timely financial statements allows decision makers to make better informed decisions.	Credit rating agencies, investors in state bonds, and legal counsel for state bond issuances	1002.100100.000	
2.3	**Close the State's books for the previous fiscal year and issue accurate, timely year-end press release**									**State Objective:**	**Government and Citizens**			

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
2.3.1	Date of Year-End Press Release is no later than September 1st	100%	100%	100%	Percent complete	Complete	State Fiscal Year	On-time publication	Year-end release on CGO website	OCG website	Timely financial statements allows decision makers to make better informed decisions. Furthermore, press releases produced in a timely manner allows lawmakers to see if the expenditures they desire with potential surpluses are possible.	Lawmakers, State agencies that have potential projects that will be funded by a potential budgetary surplus, State citizens that will be impacted by the potential projects, credit rating agencies, and investors in state bond issuances.	0100.000000.000; 1002.100100.000	
2.4	**Implement and assist in the development of Governmental Accounting Standards Board (GASB) standards**									**State Objective:**	**Government and Citizens**			
2.4.1	Implement all new applicable Governmental Accounting Standards Board (GASB) standards	100%	100%	100%	Percent complete	Complete	State Fiscal Year	# of new applicable GASB standards implemented compared to # issued	ACFR	Internal report	With governmental accounting standards (rules) changing constantly, accounting staff must keep abreast of these changes. Doing so will allow staff to produce accurate financial statements that conform to the standards, keep the State's GFOA Award, and keep good credit ratings with credit ratings agencies.	Internal employees, the GASB, credit rating agencies, and investors in state bond issuances	1002.100100.000	
2.5	**Maintain active membership in the National Association of State Auditors, Comptrollers and Treasurers (NASACT)**									**State Objective:**	**Government and Citizens**			
2.5.1	Respond to all National Association of State Auditors, Comptrollers, and Treasurers (NASACT) inquiries	100%	100%	100%	Percent complete	Complete	State Fiscal Year	# of responses compared to # of inquiries	Agency spreadsheet	Internal report	Keeping the State's NASACT membership allows it to gain knowledge from other State members on constantly-changing accounting standards, federal grants, and other decisions in the country's political atmosphere that affects state finances.	Internal employees, the GASB, credit rating agencies, investors in state bond issuances, federal granting agencies, and other states	0100.000000.000; 1002.100100.000	
3.1	**Provide timely accounting support to other state agencies as requested or upon finding any incorrectly entered daily accounting transactions**									**State Objective:**	**Government and Citizens**			
3.1.1	CGO's Statewide Accounting Policies and Procedures manual is reviewed and updated quarterly and posted on CGO website	100%	100%	100%	Percent complete	Complete	State Fiscal Year	On-time publication	CGO Website	OCG website	Accurate, timely and relevant accounting guidance and feedback	Agency finance and accounting management and staff	0100.000000.000	
3.1.2	Closing Package templates and year-end Generally Accepted Accounting Principles (GAAP) reporting guidance/instructions for agencies are updated annually and posted on CGO website	100%	100%	100%	Percent complete	Complete	State Fiscal Year	On-time publication	CGO Website	OCG website	Accurate, timely and relevant accounting guidance and feedback	Agency finance and accounting management and staff as well as end users of the Annual Comprehensive Financial Report (ACFR), including bond rating agencies	0100.000000.000; 1002.100100.000; 1002.150100.000	
3.2	**Administer state government's Unemployment Compensation Fund for State employees**									**State Objective:**	**Government and Citizens**			

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
3.2.1	Actively monitor and manage state's Unemployment Compensation Fund throughout year to assure that fund balance is adequate	1	1	1	Count	Complete	State Fiscal Year	EBO spreadsheets and internal program records	Agency files	Internal report	Ensuring the Unemployment Compensation Fund maintains an adequate balance for future benefit payouts	Agency employees seeking unemployment compensation benefits upon eligible separation	1002.150100.000	
4.1	**Meet or exceed all statutory requirements for information disclosure**									**State Objective:**	**Government and Citizens**			
4.1.1	Annual avg. # of days to respond to FOIA requests	3.5	5	2.8	Ratio	Equal to or less than	State Fiscal Year	Average # of days from receipt of FOIA request to initial response	Agency logs	Internal report	Information our agency can provide to answer inquiries constituents have	Constituents	0100.000000.000	
4.2	**Provide citizens financial information in a convenient, understandable, and interesting manner**									**State Objective:**	**Government and Citizens**			
4.2.1	Statewide transparency website meets statutory requirements	100%	100%	100%	Percent complete	Complete	State Fiscal Year	On-time completion of comparison of content to state statutory requirements	Website	OCG website	Financial information for citizens in a convenient, understandable, and interesting manner	Citizens, media, state agencies and officials	0100.000000.000	
4.3	**Provide details of travel expenditures incurred by personnel of all state agencies**									**State Objective:**	**Government and Citizens**			
4.3.1	Statewide Travel Report release date is no later than Nov. 1	100%	100%	100%	Percent complete	Complete	State Fiscal Year	On-time publication	SCEIS and data from lump sum agencies	OCG website	Detailed and accurate travel related expenditures and rankings for all state agencies including top travelers by agency	CGO executive management, citizens, state agencies officials	1002.150100.000	
4.4	**Administer the state's Purchasing Card (P-Card) Rebate Program**									**State Objective:**	**Government and Citizens**			
4.4.1	Amount of annual Purchasing Card (P-Card) rebate revenue distributed to General Fund	$4,389,562	$3,200,000	$4,454,574	Dollar Amount	Equal to or greater than	Other	Calculated on spend volume times rate	Vendor reports	Internal report	Revenue source	The general fund for the state	1003.020100.000	
4.4.2	Monthly P-Card Spending Reports are available on statewide transparency website	100%	100%	100%	Percent complete	Complete	State Fiscal Year	On-time publication	Website	OCG website	Public disclosure of state P-Card expenditures	Citizens and state officials	0100.000000.000; 1003.050100.000	
5.1	**Fulfill all legal and administrative mandates on the agency**									**State Objective:**	**Government and Citizens**			
5.1.1	Agency prepares, presents, and files concise, useful reports to House and Senate budget subcommittees each year	100%	100%	100%	Percent complete	Complete	State Fiscal Year	On-time publication	CGO's printed Sub-committee presentations	Internal report	To ensure that our agency provides the most accurate and up-to-date information requested	Citizens and state officials	0100.000000.000	
5.2	**Maintain compliance with State statutory and regulatory requirements for cybersecurity policies and procedures**									**State Objective:**	**Government and Citizens**			

Perf. Measure Number	Description	Base	Target	Actual	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
5.2.1	Annual information security assessment and other actions required by the agency's information security polices are performed no later than 6/30.	100%	100%	100%	Percent complete	Complete	State Fiscal Year	On-time completion of review and required actions	DIS and agency records	DIS and agency records	To ensure our agency is in compliance with all statutory and/or regulatory requirements	Comptroller General employees	0100.000000.000	
5.3	**Support other statewide initiatives for the benefit of citizens and state government overall**									**State Objective:**	**Government and Citizens**			
5.3.1	Number of agency personnel serving on multi-agency task forces, committees or authorities	12	6	6	Count	Equal to or greater than	State Fiscal Year	Count of agency employees serving on multi-agency task forces, committees or authorities	Agency records and records of other agencies	Internal report	To ensure our agency is actively involved with committees, task forces, and authorities that will help the agency and state as a whole	Comptroller General employees	0100.000000.000	

Strategic Plan Development

FY2027

as submitted for the Accountability Report by:

E120 - COMPTROLLER GENERAL'S OFFICE

Goal 1 To verify the validity and legality of vendor payment requests by state agencies and to process statewide payroll accurately and timely

Goal 2 To produce a timely statewide Annual Comprehensive Financial Report (ACFR) and enhance the State's financial reporting operations

Goal 3 To provide centralized accounting of the State's financial activities in accordance with the program structure mandated by the S.C. General Assembly

Goal 4 To serve citizens and state government by providing financial and other information that promotes openness and accountability in government and by supporting other worthwhile endeavors

Goal 5 To effectively manage the divisions, programs, and overall operation of the Comptroller General's Office and to participate in and support other statewide initiatives

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
1.1	**Process disbursement requests by agencies in a timely manner**								**State Objective: Government and Citizens**				
1.1.1	Average number of days for document turnaround in the Accounts Payable Division	3.8	4	Ratio	Equal to or less than	State Fiscal Year	Avg. turnaround from payment data received to payment processed	Calculated by Accounts Payable Mgr.	SCEIS workflow updated daily	Payment for goods and services provided to the state in a timely manner	Agencies & vendors doing business with the state	1003.050100.000	
1.2	**Process annual 1099s in a timely manner**								**State Objective: Government and Citizens**				
1.2.1	Issue all 1099s by 01/31 each year	100%	100%	Percent complete	Complete	Calendar Year	1099s processed and printed on-time / All 1099s processed and printed for the year	SCEIS reports updated daily	SCEIS reports updated daily	Required information reporting	Applicable vendors doing business with the state and IRS	1003.050100.000	
1.3	**Process semi-monthly payroll in a timely manner**								**State Objective: Government and Citizens**				
1.3.1	Issue statewide semi-monthly payroll and remit all withholdings by next day	100%	100%	Percent complete	Complete	State Fiscal Year	Payroll processed on time / Total Payroll processed	SCEIS reports updated semi-monthly	SCEIS reports updated semi-monthly	Payment of wages and remittance of withheld taxes	Certain state employees whose payroll is processed through SCEIS	1003.050100.000	
1.3.2	Remit to vendors the voluntary deductions made by state employees after each payroll	100%	100%	Percent complete	Complete	State Fiscal Year	Payroll processed on time / Total Payroll processed	SCEIS reports updated semi-monthly	SCEIS reports updated semi-monthly	Remit payroll deductions to third party vendors	Certain state employees whose payroll is processed through SCEIS	1003.050100.000	
1.4	**Issue annual W-2s in a timely manner**								**State Objective: Government and Citizens**				

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
1.4.1	Issue all W-2s by 01/31 each year	100%	100%	Percent complete	Complete	Calendar Year	W2s processed and printed on-time / All W2s processed and printed for the year	SCEIS reports updated daily	SCEIS reports updated daily	Required information reporting	State employees whose payroll is processed through SCEIS, Social Security Administration, and SCDOR	1003.050100.000	
1.5	**Assist agencies by responding to tickets we receive from the SCEIS Help Desk relating to agencies' questions about vendor payments and payroll processing**									**State Objective: Government and Citizens**			
1.5.1	Annual average number of days to resolve SCEIS Help Desk tickets initiated by agencies	3	5	Ratio	Equal to or less than	State Fiscal Year	Avg. # of days to resolve Help Desk tickets forwarded us by SCEIS	SCEIS reports updated daily	SCEIS reports updated daily	Issue resolution	State agencies	1003.050100.000	
2.1	**Produce the ACFR in accordance with generally accepted accounting principles and all Governmental Accounting Standards Board requirements**									**State Objective: Government and Citizens**			
2.1.1	Annual Comprehensive Financial Report (ACFR) annual completion	100%	100%	Percent complete	Complete	State Fiscal Year	On-time publication	Published ACFR date	OCG website	The ACFR provides a snapshot of the State's financial performance of the previous year and how it stood at June 30 of the previous fiscal year. This allows lawmakers to make informed decisions on financial matters. Additionally, as the State has billions of dollars in bond debt, it is required to have an audit performed for the benefit of bond holders. Additionally, credit rating agencies rate the State's ability to pay back its debts. Our ACFRs provide the credit rating agencies with the information that they need to assess our ratings.	Credit rating agencies, investors in state bonds, and legal counsel for state bond issuances	1002.100100.000	
2.1.2	ACFR awarded "Certificate of Achievement for Excellence in Financial Reporting" by Government Finance Officers Association (GFOA) (one year lag in awarding)	1	1	Count	Complete	State Fiscal Year	Completion	GFOA award letter	OCG website	The GFOA Award shows the credit ratings agencies and other stakeholders that the State has a competent finance department that has the ability to account for complex governmental accounting transactions. This helps the State attain and keep higher credit ratings, which lowers the cost of borrowing (i.e. lower interest rates).	Credit rating agencies, investors in state bonds, and legal counsel for state bond issuances	1002.100100.000	

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
2.2	**Develop internal systems solutions to improve ACFR timeliness**								**State Objective: Government and Citizens**				
2.2.1	ACFR issuance is prior to the due date of December 31st	80%	100%	Percent complete	Complete	State Fiscal Year	Previous Year days to issue minus Current Year days to issue each year	Published ACFR date	OCG website	Good internal controls allows a finance department to account for transactions properly, help reduce theft, and produce financial statements in a timely manner. Timely financial statements allows decision makers to make better informed decisions.	Credit rating agencies, investors in state bonds, and legal counsel for state bond issuances	1002.100100.000	
2.3	**Close the State's books for the previous fiscal year and issue accurate, timely year-end press release**								**State Objective: Government and Citizens**				
2.3.1	Date of Year-End Press Release is no later than September 1st	100%	100%	Percent complete	Complete	State Fiscal Year	On-time publication	Year-end release on CGO website	OCG website	Timely financial statements allows decision makers to make better informed decisions. Furthermore, press releases produced in a timely manner allows lawmakers to see if the expenditures they desire with potential surpluses are possible.	Lawmakers, State agencies that have potential projects that will be funded by a potential budgetary surplus, State citizens that will be impacted by the potential projects, credit rating agencies, and investors in state bond issuances.	0100.000000.000; 1002.100100.000	
2.4	**Implement and assist in the development of Governmental Accounting Standards Board (GASB) standards**								**State Objective: Government and Citizens**				
2.4.1	Implement all new applicable Governmental Accounting Standards Board (GASB) standards	100%	100%	Percent complete	Complete	State Fiscal Year	# of new applicable GASB standards implemented compared to # issued	ACFR	Internal report	With governmental accounting standards (rules) changing constantly, accounting staff must keep abreast of these changes. Doing so will allow staff to produce accurate financial statements that conform to the standards, keep the State's GFOA Award, and keep good credit ratings with credit ratings agencies.	Internal employees, the GASB, credit rating agencies, and investors in state bond issuances	1002.100100.000	
2.5	**Maintain active membership in the National Association of State Auditors, Comptrollers and Treasurers (NASACT)**								**State Objective: Government and Citizens**				

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
2.5.1	Respond to all National Association of State Auditors, Comptrollers, and Treasurers (NASACT) inquiries	100%	100%	Percent complete	Complete	State Fiscal Year	# of responses compared to # of inquiries	Agency spreadsheet	Internal report	Keeping the State's NASACT membership allows it to gain knowledge from other State members on constantly-changing accounting standards, federal grants, and other decisions in the country's political atmosphere that affects state finances.	Internal employees, the GASB, credit rating agencies, investors in state bond issuances, federal granting agencies, and other states	0100.000000.000; 1002.100100.000	
3.1	**Provide timely accounting support to other state agencies as requested or upon finding any incorrectly entered daily accounting transactions**								**State Objective: Government and Citizens**				
3.1.1	CGO's Statewide Accounting Policies and Procedures manual is reviewed and updated quarterly and posted on CGO website	100%	100%	Percent complete	Complete	State Fiscal Year	On-time publication	CGO Website	OCG website	Accurate, timely and relevant accounting guidance and feedback	Agency finance and accounting management and staff	0100.000000.000	
3.1.2	Closing Package templates and year-end Generally Accepted Accounting Principles (GAAP) reporting guidance/instructions for agencies are updated annually and posted on CGO website	100%	100%	Percent complete	Complete	State Fiscal Year	On-time publication	CGO Website	OCG website	Accurate, timely and relevant accounting guidance and feedback	Agency finance and accounting management and staff as well as end users of the Annual Comprehensive Financial Report (ACFR), including bond rating agencies	0100.000000.000; 1002.100100.000; 1002.150100.000	
3.2	**Administer state government's Unemployment Compensation Fund for State employees**								**State Objective: Government and Citizens**				
3.2.1	Actively monitor and manage state's Unemployment Compensation Fund throughout year to assure that fund balance is adequate	1	1	Count	Complete	State Fiscal Year	EBO spreadsheets and internal program records	Agency files	Internal report	Ensuring the Unemployment Compensation Fund maintains an adequate balance for future benefit payouts	Agency employees seeking unemployment compensation benefits upon eligible separation	1002.150100.000	
4.1	**Meet or exceed all statutory requirements for information disclosure**								**State Objective: Government and Citizens**				
4.1.1	Annual avg. # of days to respond to FOIA requests	2.8	5	Ratio	Equal to or less than	State Fiscal Year	Average # of days from receipt of FOIA request to initial response	Agency logs	Internal report	Information our agency can provide to answer inquiries constituents have	Constituents	0100.000000.000	
4.2	**Provide citizens financial information in a convenient, understandable, and interesting manner**								**State Objective: Government and Citizens**				

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
4.2.1	Statewide transparency website meets statutory requirements	100%	100%	Percent complete	Complete	State Fiscal Year	On-time completion of comparison of content to state statutory requirements	Website	OCG website	Financial information for citizens in a convenient, understandable, and interesting manner	Citizens, media, state agencies and officials	0100.000000.000	
4.3	**Provide details of travel expenditures incurred by personnel of all state agencies**								**State Objective:**	**Government and Citizens**			
4.3.1	Statewide Travel Report release date is no later than Nov. 1	100%	100%	Percent complete	Complete	State Fiscal Year	On-time publication	SCEIS and data from lump sum agencies	OCG website	Detailed and accurate travel related expenditures and rankings for all state agencies including top travelers by agency	CGO executive management, citizens, state agencies officials	1002.150100.000	
4.4	**Administer the state's Purchasing Card (P-Card) Rebate Program**								**State Objective:**	**Government and Citizens**			
4.4.1	Amount of annual Purchasing Card (P-Card) rebate revenue distributed to General Fund	$4,454,574	$3,200,000	Dollar Amount	Equal to or greater than	Other	Calculated on spend volume times rate	Vendor reports	Internal report	Revenue source	The general fund for the state	1003.020100.000	
4.4.2	Monthly P-Card Spending Reports are available on statewide transparency website	100%	100%	Percent complete	Complete	State Fiscal Year	On-time publication	Website	OCG website	Public disclosure of state P-Card expenditures	Citizens and state officials	0100.000000.000; 1003.050100.000	
5.1	**Fulfill all legal and administrative mandates on the agency**								**State Objective:**	**Government and Citizens**			
5.1.1	Agency prepares, presents, and files concise, useful reports to House and Senate budget subcommittees each year	100%	100%	Percent complete	Complete	State Fiscal Year	On-time publication	CGO's printed Sub-committee presentations	Internal report	To ensure that our agency provides the most accurate and up-to-date information requested	Citizens and state officials	0100.000000.000	
5.2	**Maintain compliance with State statutory and regulatory requirements for cybersecurity policies and procedures**								**State Objective:**	**Government and Citizens**			
5.2.1	Annual information security assessment and other actions required by the agency's information security polices are performed no later than 6/30.	100%	100%	Percent complete	Complete	State Fiscal Year	On-time completion of review and required actions	DIS and agency records	DIS and agency records	To ensure our agency is in compliance with all statutory and/or regulatory requirements	Comptroller General employees	0100.000000.000	
5.3	**Support other statewide initiatives for the benefit of citizens and state government overall**								**State Objective:**	**Government and Citizens**			

Perf. Measure Number	Description	Base	Target	Value Type	Desired Outcome	Time Applicable	Calculation Method	Data Source	Data Location	Stakeholder Need Satisfied	Primary Stakeholder	State Funded Program Number Responsible	Notes
5.3.1	Number of agency personnel serving on multi-agency task forces, committees or authorities	6	6	Count	Equal to or greater than	State Fiscal Year	Count of agency employees serving on multi-agency task forces, committees or authorities	Agency records and records of other agencies	Internal report	To ensure our agency is actively involved with committees, task forces, and authorities that will help the agency and state as a whole	Comptroller General employees	0100.000000.000	

2026 Budget Data

as submitted for the Accountability Report by:

E120 - COMPTROLLER GENERAL'S OFFICE

State Funded Program No.	State Funded Program Title	Description of State Funded Program	(Actual) General	(Actual) Other	(Actual) Federal	(Actual) Total	(Projected) General	(Projected) Other	(Projected) Federal	(Projected) Total
0100.000000.000	Administrative Services	Oversight of and support for the agency's programs, which assist other state agencies' operations in serving the public	$ 1,910,389.76	$ 55,882.11	$ -	$ 1,966,271.87	$ 1,808,406.00	$ 152,801.00	$ -	$ 1,961,207.00
9500.050000.000	State Employer Contributions	Contributions which help pay for employees' healthcare and pension costs	$ 1,125,638.41	$ 165,694.42	$ -	$ 1,291,332.83	$ 1,662,096.15	$ 169,625.00	$ -	$ 1,831,721.15
1003.050100.000	Statewide Payroll/Accounts Payable	Timely, efficient processing of vendor payments and other disbursement requests by state agencies - and timely, efficient processing of state payroll - to support agencies' operations in serving the public	$ 733,529.35	$ 473,297.12	$ -	$ 1,206,826.47	$ 1,151,828.00	$ 579,260.00	$ -	$ 1,731,088.00
1002.100100.000	Statewide Financial Reporting	Production and distribution of the state's Annual Comprehensive Financial Report (ACFR) in an accurate, useful and understandable format for use by credit rating agencies and other key customers and stakeholders	$ 893,513.81	$ 78,787.51	$ -	$ 972,301.32	$ 1,341,180.00	$ 137,642.00	$ -	$ 1,478,822.00
102.150100.000	Statewide Accounting Services	Timely, efficient accounting services for state agencies to support their operations in serving the public	$ 415,715.98	$ 1,652.62	$ -	$ 417,368.60	$ 557,518.00	$ 46,106.00	$ -	$ 603,624.00

2026

Legal Data

as submitted for the Accountability Report by:

E120 - COMPTROLLER GENERAL'S OFFICE

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P25.3	State	FY25-26 Proviso	(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.	Requires a service	Approve reimbursements	No Change
P33.16	State	FY25-26 Proviso	(DHHS: Carry Forward) 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.	Requires a service	Annual closing of state's books.	No Change
P38.6	State	FY25-26 Proviso	(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.	Distribute funding to another entity		No Change
P97.1	State	FY25-26 Proviso	(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.	Report our agency must/may provide		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P97.2	State	FY25-26 Proviso	(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.	Requires a service	Maintain SCEIS that will result in proper authorization and control of agency expenditures.	No Change
P97.3	State	FY25-26 Proviso	(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 utilized for the same purposes.	Requires a service	Process payroll and child support fees for state employees.	No Change
P97.4	State	FY25-26 Proviso	(CG: Unemployment Compensation Fund Administration) 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. 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.	Requires a service	Administer the Unemployment Compensation Fund for state employees.	No Change
P97.5	State	FY25-26 Proviso	(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 utilized for the same purposes.	Requires a service	Administer the purchasing card program for the State.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P100.10	State	FY25-26 Proviso	(ADJ: National 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.	Distribute funding to another entity	Previous Proviso 100.11	Amended Proviso Number Only
P117.1	State	FY25-26 Proviso	(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.	Requires a service	Issue directives for revenue deposits.	No Change
P117.15	State	FY25-26 Proviso	(GP: Allowance for Residences & Compensation Restrictions) 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.	Requires a service	Process payroll deductions as necessary for commodities and services.	No Change
P117.20	State	FY25-26 Proviso	(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.	Requires a service	Promulgate rules and regulations governing travel and subsistence payments.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P117.26	State	FY25-26 Proviso	(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.	Report our agency must/may provide		No Change
P117.46	State	FY25-26 Proviso	(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.	Requires a service	Allow agencies affected by restructuring to continue processing documents within their current account structure.	No Change
P117.55	State	FY25-26 Proviso	(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 Financial Report must submit final audited financial statements to the Comptroller General not later than October 1st for those with fiscal years ended June 30th. For institutions and reporting entities with fiscal year-ends other than June 30th, 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 proviso to the State Fiscal Accountability Authority (SFAA) by November 30th.	Report our agency must/may provide	Previous Proviso 117.56	No Change
P117.77	State	FY25-26 Proviso	(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.	Requires a service	Previous Proviso 117.78	Amended Proviso Number Only

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P117.78	State	FY25-26 Proviso	(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.	Requires a service	Previous Proviso 117.79	Amended Proviso Number Only
P117.9	State	FY25-26 Proviso	(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.	Not related to agency deliverable		No Change
P118.1	State	FY25-26 Proviso	(SR: Year End Cutoff) 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.	Requires a manner of delivery	Date Updated	Amended
P118.3	State	FY25-26 Proviso	(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.	Report our agency must/may provide		No Change
P118.8	State	FY25-26 Proviso	(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.	Report our agency must/may provide		No Change
10-9-150.	State	Statute	(Bond of licensee) 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
10-9-190.	State	Statute	(Returns of rock mined; payment of royalty; rate of royalty) 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.	Not related to agency deliverable		No Change
10-9-200.	State	Statute	(Comptroller General notified of licenses issued) The Department of Health and Environmental Control, 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.	Not related to agency deliverable		No Change
1-1-110	State	Statute	(What officers constitute executive department) 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.	Not related to agency deliverable		No Change
11-11-110.	State	Statute	(Expenses of certain committee chairmen of the General Assembly) 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.	Requires a service	Audit and approve payments of travel expenses for Chairman of House Ways and Means Committee and Chairman of Senate Finance Committee	No Change
11-11-15.	State	Statute	(Budget functions devolved on Governor; Budget Office to assist) The functions of the State Fiscal Accountability Authority in the preparation and submission to the General Assembly of the recommended state budget are devolved upon the Governor. Wherever the phrase "State Fiscal Accountability Authority" 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.	Requires a service	Assist Governor, if requested, in preparing recommended state budget	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-11-155.	State	Statute	(Homestead Exemption Fund established) (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.	Not related to agency deliverable		No Change
11-11-180.	State	Statute	(Declaration of operating deficit; meeting to address deficit; borrowing of surpluses authorized) (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 Fiscal Accountability Authority 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 Fiscal Accountability Authority from the general fund the amount necessary to repay the loan with interest no later than June thirtieth of the following fiscal year.	Report our agency must/may provide		No Change
11-11-220.	State	Statute	(Contingency Reserve Fund established) 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.	Report our agency must/may provide		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-11-345.	State	Statute	(Suspension of appropriations; negative GAAP Fund balance defined) (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.	Distribute funding to another entity		No Change
11-11-40.	State	Statute	(Annual statements from Comptroller General) 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.	Not related to agency deliverable	Statute is obsolete	No Change
11-11-410.	State	Statute	(Appropriations subject to spending limitation; financial emergency; surplus funds) (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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-11-50.	State	Statute	(Comptroller General shall furnish annual estimate of needs of 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.	Not related to agency deliverable	Statute is obsolete	No Change
1-1-120	State	Statute	(Vacancies in executive department) 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.	Not related to agency deliverable		No Change
11-13-120.	State	Statute	(Manner of depositing state funds; exception for county treasurers) 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.	Not related to agency deliverable		No Change
11-13-40.	State	Statute	(General deposit account) The State Treasurer, with the advice and approval of the State Fiscal Accountability Authority, 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-13-70.	State	Statute	(Reports from depositories to Treasurer) 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.	Not related to agency deliverable		No Change
11-13-80.	State	Statute	(Depositories to report deposits monthly to Comptroller General) 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.	Not related to agency deliverable		No Change
11-3-10.	State	Statute	(Bond) 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.	Not related to agency deliverable		No Change
11-3-100.	State	Statute	(Books of Treasurer; report to General Assembly) 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.	Not related to agency deliverable		No Change
11-3-110.	State	Statute	(Transfer of money and papers by Treasurer to successor) 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.	Not related to agency deliverable		No Change
11-3-120.	State	Statute	(Comptroller General to inspect vouchers of State Treasurer) 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.	Not related to agency deliverable		No Change
11-3-121.	State	Statute	(Advance payment of airfares and registration fees for official travel) 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.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-3-130	State	Statute	(Payments by Treasurer to be on warrants drawn by Comptroller General; exceptions) 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.	Distribute funding to another entity		No Change
11-3-140	State	Statute	(Procedure for paying state obligations after installation of electronic data processing system) 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.	Distribute funding to another entity		No Change
11-3-150.	State	Statute	(Writing off warrants; reissue) All warrants issued by the Comptroller General for the payment of claims, if not presented for payment within two years from the date thereof, shall be written off of the books of the Comptroller General. But any warrant may be reissued upon satisfactory proof of nonpayment and loss.	Not related to agency deliverable		No Change
11-3-160.	State	Statute	(Lost warrants; duplicates) 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.	Not related to agency deliverable		No Change
11-3-170.	State	Statute	(Payments from State Treasury) After the approval of the annual appropriation act by the Governor, monies may be obtained from the State Treasury only by drawing vouchers upon the Comptroller General. All vouchers, except for appropriated salaries, shall be accompanied by a classified and itemized statement of expenditures showing in each case the name of the payee and a list of articles purchased or services rendered, together with a certified statement that such articles or services were purchased or rendered exclusively for the purpose or activity for which the appropriation was made. These statements of expenditures shall be prepared on printed forms prescribed by the Comptroller General and they shall be prepared in duplicate, the copy to be retained for the purpose of assisting in the annual audit and as a permanent office record.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-3-175.	State	Statute	(Consolidation of accounts in connection with lump sum agencies) 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.	Requires a service	Implement accounting procedures for lump sum agencies in accordance with GAAP.	No Change
11-3-185.	State	Statute	(Warrant requisitions for expenditure of money appropriated by General Assembly; requisition of funds in favor of state institution treasurer) 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 Department of Administration, 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.	Distribute funding to another entity		No Change
11-3-20.	State	Statute	(Salary; fees and perquisites) 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.	Requires a manner of delivery		No Change
11-3-210.	State	Statute	(Accounts of all persons distributing public money) 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.	Report our agency must/may provide		No Change
11-3-230.	State	Statute	(Special comptroller general accounts for Professional and Occupational Licensing Agencies) Professional and Occupational Licensing Agencies (POLA'S) as specified in Section 11-5-210 may establish special comptroller general accounts for crediting testing fees received in excess of amounts appropriated to these agencies for test expenses. Funds credited to these accounts may be used only to pay test expenses. Any account balance at the close of the fiscal year must be remitted to the general fund of the State. These accounts must be designated "earmarked other fund accounts" and funds credited to these accounts must be expended according to the JARC process. These accounts may not be used to defer revenue.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-3-240.	State	Statute	(Expenses of printing tax forms and supplies; manner of printing) 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.	Not related to agency deliverable	This is a responsibility of the State Treasurer	No Change
11-3-40.	State	Statute	(Assistance) The Comptroller General shall employ such assistance as the General Assembly may provide.	Requires a manner of delivery		No Change
11-3-50.	State	Statute	(Record of General Assembly appropriations and contingent accounts) 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.	Distribute funding to another entity		No Change
11-35-45.	State	Statute	(Payment for goods and services received by 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.	Requires a service	Issue written instructions to the agencies regarding the procedure for processing invoices.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-37-260.	State	Statute	(State Treasurer may withhold monies from defaulting local governments) 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.	Requires a service	Levy an ad valorem tax, if necessary	No Change
11-37-270.	State	Statute	(Legislative declaration of intent) (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.	Not related to agency deliverable		No Change
11-3-80.	State	Statute	(Report names of pensioners) The Comptroller General shall make to the General Assembly an annual report of the names of the pensioners of the State.	Not related to agency deliverable	Statute is obsolete	No Change
11-3-90.	State	Statute	(Report as to unappropriated Treasury funds) The Comptroller General shall report, annually, to the General Assembly his transactions in regard to unappropriated funds in the State Treasury.	Report our agency must/may provide		No Change
11-49-100.	State	Statute	(Accounts to be maintained separately; annual report) 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-5-130.	State	Statute	(Payment of appropriations to state institutions) 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.	Distribute funding to another entity		No Change
11-5-170.	State	Statute	(State Treasurer to send daily reports to Comptroller General) 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.	Not related to agency deliverable		No Change
11-5-180.	State	Statute	(Monthly reports to Comptroller General of cash transactions) 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.	Not related to agency deliverable		No Change
11-53-10.	State	Statute	(Special accounts) 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 Executive Budget Office or the General Assembly, as appropriate. 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-53-20.	State	Statute	(Implementation; exemptions; reports) 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 Department of Administration 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. The Department of Administration must make an appropriation request for the implementation and operational cost for SCEIS, and the funding for those costs must be set out as a specific line item in the annual general appropriations act. 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 Department of Administration, 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.	Requires a service	Appoint SCEIS Oversight Committee	No Change
11-55-10.	State	Statute	(State Fiscal Accountability Authority; executive director; staff) (A) There is established the State Fiscal Accountability Authority consisting of members as follows: (3) the Comptroller General, who shall serve ex officio;	Board, commission, or committee on which someone from our agency must/may serve		No Change
11-7-20.	State	Statute	(Annual audits of state agencies) (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.	Not related to agency deliverable		No Change
11-7-60.	State	Statute	(Cost of preparing Comprehensive Annual Financial Report; requests for proposal) 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
11-9-125.	State	Statute	(Order of expenditure of funds by state agencies; remittance of certain funds to state general fund) 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.	Report our agency must/may provide		No Change
11-9-340.	State	Statute	(Statement of bonded indebtedness in Comptroller General's report) The Comptroller General shall, as a apart of his annual report, give the amount of the bonded indebtedness of the State.	Report our agency must/may provide		No Change
11-9-85.	State	Statute	(Tax and fee revenues to be calculated on accrual basis) 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.	Not related to agency deliverable		No Change
11-9-890.	State	Statute	(Verification by Comptroller General of expenditure schedules used with economic announcements) Expenditure schedules used in conjunction with any economic announcements must be verified by the Comptroller General prior to publication.	Not related to agency deliverable		No Change
11-9-1140.	State	Statute	(Quarterly revenue estimates; reduction of general appropriations; action to avoid year-end deficit) B. (1) If at the end of the first, second, or third quarter of any fiscal year the Board of Economic Advisors reduces the revenue forecast for the fiscal year by three percent or less below the amount projected for the fiscal year in the forecast in effect at the time the general appropriations bill for the fiscal year is ratified, within three days of that determination, the Director of the Executive Budget Office must reduce general fund appropriations by the requisite amount in the manner prescribed by law. Upon making the reduction, the Director of the Executive Budget Office 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 Executive Budget Office. A reduction of rate of expenditure by the Director of the Executive Budget Office, 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
1-1-990.	State	Statute	(Reports and information deemed public records; dissemination of copies) 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.	Report our agency must/may provide		No Change
12-21-140.	State	Statute	(Payment of taxes; disposition of taxes collected; remittance sheets) 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.	Not related to agency deliverable		No Change
12-2-70.	State	Statute	(Unlawful conduct by county auditor or treasurer or member of county board of tax appeals) (C) It is unlawful for a county auditor to neglect or refuse to comply with the requirements of the law in the making up of his duplicate or fail to file with the Comptroller General the abstracts, vouchers, and settlement sheets within the time required by law. (D) It is unlawful for a county treasurer, after being notified of his removal or suspension from office, to fail to settle with the county auditor and the Comptroller General and pay over all state and county monies in his hands to the officers entitled by law to receive them, within ten days after being notified.	Not related to agency deliverable		No Change
12-54-260.	State	Statute	(Setoff for delinquent taxes) (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.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
13-11-120.	State	Statute	(Deposits and expenditures; use of funds; receipt of gifts) 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.	Distribute funding to another entity		No Change
14-15-60.	State	Statute	(Appointment and compensation of special stenographers) 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.	Distribute funding to another entity		No Change
1-7-110.	State	Statute	(Advice to State officers and Public Service Commission) 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.	Not related to agency deliverable		No Change
17-3-90.	State	Statute	(Vouchers for payment for services by private appointed counsel and for reimbursement of expenses; approval and submission for payment) 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.	Distribute funding to another entity		No Change
17-9-70.	State	Statute	(Governor shall approve accounts; payment) 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.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
19-101.19	State	Regulation	(Advances for Travel Expenses) Travel expense advances may be made subject to the following: A. No travel advance shall be made to an employee for travel within the State without specific approval of the Budget and Control Board. B. No travel advance shall be made for more than 80% of the estimated amount of the total travel expense, excluding airline transportation. C. No advance shall be made in instances where 80% of the estimated travel expense does not exceed $250. D. The agency, department or institution making advances shall keep such records of advances made in accordance with rules prescribed by the Comptroller General. If the Comptroller General shall furnish to the Budget and Control Board a statement that any agency has failed to keep proper records of travel advances, the Budget and Control Board may withdraw the privilege of that agency for making travel advances. 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. 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.	Requires a service	Establish travel advance reimbursement rules.	No Change
19-410.3	State	Regulation	(Inventory and Accounting Systems) G. Accounting System. The accounts for the Surplus Property Service Fund are kept by the Comptroller General of South Carolina and a corresponding ledger system is kept by the Office of Internal Operations, S. C. Budget and Control Board. Fixed asset accounts are kept also at the Office of Internal Operations, S. C. Budget and Control Board where amounts for purchase of these assets are maintained by source fund.	Not related to agency deliverable		No Change
19-445-2100.	State	Regulation	(Small Purchases and Other Simplified Purchasing Procedures) G. 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P1A.13	State	FY25-26 Proviso	(SDE-EIA: School Districts and Special Schools Flexibility) Each school district must also maintain on its internet website a copy of each monthly statement for all of the credit cards maintained by the entity, including credit cards issued to its officers or employees for official use. The credit card number on each statement must be redacted prior to posting on the internet website. Each credit card statement must be posted not later than the thirtieth day after the first date that any portion of the balance due as shown on the statement is paid. The Comptroller General must establish and maintain a website to contain the information required by this section from a school district that does not maintain its own internet website. The internet website must be organized so that the public can differentiate between the school districts and search for the information they are seeking. School districts that do not maintain an internet website must transmit all information required by this provision to the Comptroller General in a manner and at a time determined by the Comptroller General to be included on the internet website.	Report our agency must/may provide		No Change
2-3-25.	State	Statute	(Requirement of member of General Assembly to repay compensation in event of resignation or expulsion; procedure; remedy for nonpayment) 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.	Distribute funding to another entity		No Change
2-3-70.	State	Statute	(Purchase of supplies and equipment for General Assembly) 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.	Requires a service	Issue warrants	No Change
24-3-180.	State	Statute	(Transportation and clothes for discharged inmates) 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.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
24-3-70.	State	Statute	(Allowable expenses incurred in transportation of prisoners; method of payment) 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.	Distribute funding to another entity		No Change
25-13-100.	State	Statute	(Amount of pensions) 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.	Not related to agency deliverable		No Change
25-13-130.	State	Statute	(Records shall be turned over to Comptroller General) 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.	Not related to agency deliverable		No Change
25-13-30.	State	Statute	(Duties of county boards of honor; compensation) 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.	Not related to agency deliverable		No Change
25-13-40.	State	Statute	(Duties of judge of probate) 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
26 CFR 1.1-1 (Internal Revenue Code)	Federal	Statute	(Income tax on individuals) (1) Section 1 of the Code imposes an income tax on the income of every individual who is a citizen or resident of the United States and, to the extent provided by section 871(b) or 877(b), on the income of a nonresident alien individual. For optional tax in the case of taxpayers with adjusted gross income of less than $10,000 (less than $5,000 for taxable years beginning before January 1, 1970) see section 3. The tax imposed is upon taxable income (determined by subtracting the allowable deductions from gross income). The tax is determined in accordance with the table contained in section 1. See subparagraph (2) of this paragraph for reference guides to the appropriate table for taxable years beginning on or after January 1, 1964, and before January 1, 1965, taxable years beginning after December 31, 1964, and before January 1, 1971, and taxable years beginning after December 31, 1970. In certain cases credits are allowed against the amount of the tax. See part IV (section 31 and following), subchapter A, chapter 1 of the Code. In general, the tax is payable upon the basis of returns rendered by persons liable therefor (subchapter A (sections 6001 and following), chapter 61 of the Code) or at the source of the income by withholding. For the computation of tax in the case of a joint return of a husband and wife, or a return of a surviving spouse, for taxable years beginning before January 1, 1971, see section 2. The computation of tax in such a case for taxable years beginning after December 31, 1970, is determined in accordance with the table contained in section 1(a) as amended by the Tax Reform Act of 1969. For other rates of tax on individuals, see section 5(a). For the imposition of an additional tax for the calendar years 1968, 1969, and 1970, see section 51(a).	Distribute funding to another entity		No Change
26 CFR 1.6041-6 (Internal Revenue Code)	Federal	Statute	(Returns made on Forms 1096 and 1099 under section 6041; contents and time and place for filing) 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.	Requires a service	Provide 1099s to all current and former vendors that did business in the state in the calendar year.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
26 CFR 31.6051-1 (Internal Revenue Code)	Federal	Statute	(Statements for employees) (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,	Requires a service	Provide W-2s to all current and former state employees that we processed payroll for in the calendar year.	No Change
2-65-60.	State	Statute	(Duties of the Comptroller General) The Comptroller General shall account for and control expenditures of individual federally funded projects for all agencies using the Statewide Accounting and Reporting System. For continuing federal projects, the board shall certify to the Comptroller General the actual funds approved for each project pursuant to Section 2-65-20 of this chapter, and any further adjustments to this amount, based on grant award documentation and pursuant to Section 2-65-40 of this chapter. For new federally funded projects, the board shall inform the Comptroller General of funding levels authorized pursuant to Section 2-65-30 of this chapter.	Requires a service	Account for federally funded projects	No Change
2-65-70.	State	Statute	(Recovery of indirect costs) 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.	Requires a service	Ensure compliance by agencies required to remit indirect costs on federally funded projects	No Change
27-13-40.	State	Statute	(Limitation on alien land ownership; lands acquired on foreclosure of mortgage) 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.	Not related to agency deliverable	Statute is obsolete	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
27-32-200.	State	Statute	(Vacation Time Sharing Recovery) (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.	Distribute funding to another entity		No Change
31-13-340.	State	Statute	(State Housing, Finance, and Development Authority Program Fund) 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.	Distribute funding to another entity		No Change
31-13-420.	State	Statute	(Establishment of fund; trustee; records; payments from fund; annual report) (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.	Distribute funding to another entity		No Change
34-3-80.	State	Statute	(Criminal liability of bank official furnishing false certificate to Comptroller General) 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
38-45-60.	State	Statute	(Accounting of state portion of broker's premium tax rate payment collected; distribution from earmarked fund) (A) As soon after December thirty-first of each year as may be convenient, the director or his designee shall render an accounting to the State Treasurer of the state portion of the broker's premium tax rate payment collected showing the counties in which the risk covered by the insurance is located and shall furnish a duplicate of the accounting to the Comptroller General. The Comptroller General shall draw his warrants on the State Treasurer for one-fourth of the state's portion of the broker's premium tax rate payment collected by the department on property insurance, payable to the county treasurer of the county in which the property is located. The county treasurer shall distribute the broker's premium tax collected on property insurance in accordance with the requirements of Sections 23-9-360 and 23-9-470 and Sections 38-7-70 and 38-7-80.	Not related to agency deliverable	Statute is obsolete	No Change
38-57-290.	State	Statute	(Action for recovery of fine paid under protest) 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.	Distribute funding to another entity		No Change
38-77-154.	State	Statute	(Department of Insurance to supervise and control Uninsured Motorists Fund; purpose of fund) 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.	Distribute funding to another entity		No Change
40-1-50.	State	Statute	(Authority of department; record of board proceedings; roster of licensees; fee structures) 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.	Requires a service	Provide travel regulations for board members to follow.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
40-6-330.	State	Statute	(Auctioneer Recovery Fund; maintenance and contributions; use of excess funds) (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.	Distribute funding to another entity		No Change
41-31-820.	State	Statute	(Deposit and review of premiums collected from state agencies; transfers from general fund to cover claims) (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 Fiscal Accountability Authority and the Department of Administration 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.	Requires a service	Monitor and report unemployment benefit claims paid to state employees	No Change
41-33-120.	State	Statute	(Payment of refunds) 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.	Distribute funding to another entity		No Change
41-33-430.	State	Statute	(Use of fund; requisitions and warrants) 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.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
41-33-610.	State	Statute	(Department of Employment and Workforce special administration fund) (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.	Distribute funding to another entity		No Change
41-33-710.	State	Statute	(Department of Employment and Workforce administrative contingency fund) (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.	Distribute funding to another entity		No Change
41-33-810.	State	Statute	(Department of Employment and Workforce interest assessment fund) (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.	Distribute funding to another entity		No Change
41-33-90.	State	Statute	(Requisitions by Department on State Treasurer) 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.	Distribute funding to another entity		No Change
41-33-910.	State	Statute	(Department of Employment and Workforce integrity fund) (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.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
42-7-210.	State	Statute	(Transfers from general fund to State Accident Fund authorized) 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 State Fiscal Accountability Authority 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.	Distribute funding to another entity		No Change
42-7-310.	State	Statute	(Establishment, purpose, administration, funding and staff of Second Injury Fund) (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.	Distribute funding to another entity		No Change
42-7-75.	State	Statute	(State agencies required to pay workers' compensation premiums; State Treasurer's duties as to state accident fund) 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 State Fiscal Accountability Authority 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.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
42-7-80.	State	Statute	(Payment of awards; notice of intention to contest award) 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.	Distribute funding to another entity		No Change
43-1-200.	State	Statute	(Payment of salaries, expenses and assistance; lump sum requisitions) 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.	Requires a service	Provide payroll policies and procedures and distribute funding to another entity to fund its payroll	No Change
43-21-40.	State	Statute	(Division shall be State agency to implement and administer aging programs of Federal Government; powers and duties generally) (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;	Requires a service	Provide polices and procedures regarding accounts payables.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
43-31-120.	State	Statute	(Vocational rehabilitation fund) 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.	Distribute funding to another entity		No Change
48-27-240.	State	Statute	(Receipts and expenditures by board) 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.	Distribute funding to another entity		No Change
4-9-1060.	State	Statute	(Commissioners shall account for claims audited and allowed and conform to prescribed system of bookkeeping) 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
4-9-150.	State	Statute	(Audits of county records; designation of auditors; public inspection of report) 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. Special audits may be provided for any agency receiving county funds as the county governing body considers necessary. The audits must be made by a certified public accountant or public accountant or firm of these accountants who have no personal interest, direct or indirect, in the fiscal affairs of the county government or any of its officers. The council may, without requiring competitive bids, designate the accountant or firm annually or for a period not exceeding three years. The designation for any particular fiscal year must be made no later than thirty days after the beginning of the fiscal year. The report of the audit must be made available for public inspection. A copy of the report of the audit must be submitted to the State Treasurer no later than January first each year following the close of the books of the previous fiscal year. Upon a showing of proper cause, as determined by the State Treasurer, the State Treasurer shall grant a county an extension of ninety days. To be considered, a request for extension must be signed by the chair of the council before the deadline for filing. If the report is not filed with the State Treasurer by January first, or within the time extended for filing the report, funds distributed by the State Treasurer to the county in the current fiscal year must be withheld pending receipt of a copy of the report.	Not related to agency deliverable.	This was amended to place this duty under the State Treasurer's Office instead of the Comptroller General's Office. Act No. 71 effective 06/07/2023	Amended
55-11-340.	State	Statute	(Powers and duties of Commission) (20)(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.	Requires a service	Annually levy taxable property in the district, until all bonds and principal has been paid.	No Change
55-11-410.	State	Statute	(Annual appropriations; defaults) 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.	Requires a service	Withhold monies to be received by the counties from the annual distribution made by the state to counties and municipalities for receipts from the taxes levied on alcoholic beverages, beer, and wine.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
55-17-20.	State	Statute	(Issuance of general obligation bonds by districts) (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.	Requires a service	Levy an annual ad valorem tax on all taxable property in a regional airport district until all G.O. bonds issued by the district's governing authority have been fully paid.	No Change
56-10-240.	State	Statute	(Requirement that upon loss of insurance, insured obtain new insurance or surrender registration and plates; written notice by insurer; suspension of registration and plates; appeal of suspension; enforcement; penalties) (C) If the vehicle owner unlawfully refuses to surrender the suspended items as required in this article, the department through its designated agents or by request to a county or municipal law enforcement agency shall take possession of the suspended license plates and registration certificates and may not reissue the registration until proper proof of liability insurance coverage is provided and until the owner has paid a reinstatement fee of two hundred dollars. A person who voluntarily surrenders his license plates and registration certificates before their suspension shall not be charged a reinstatement fee. Revenue generated by the fee imposed pursuant to this section must be placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change
56-10-245	State	Statute	(Per diem fine for lapse in required coverage) Whenever a person furnishes proof of liability insurance, or surrenders or has his registration or license tags confiscated for failure to produce proof of insurance, after the Department of Motor Vehicles receives notice of the lapse or termination of the required liability insurance, the department shall compare the effective date of the lapse or termination with the date of the proof of insurance or the date of the confiscation or surrender. If the department determines there was a lapse in the required coverage, the department shall assess, in addition to other fines or penalties imposed by the law, a per diem fine in the amount of five dollars. The fine provided for in this section and the two hundred dollar reinstatement fee pursuant to Section 56-10-240 of the 1976 Code must not be assessed if the person furnishes proof, as documented by his sworn statement, that the motor vehicle upon which the coverage has lapsed or been terminated has not been operated upon the roads, streets, or highways of this State during the lapse or termination, and the lapse or termination is due to military service or illness as documented by a signed physician's statement. The total amount of the fine provided for in this section may not exceed two hundred dollars for a first offense. Revenue generated by the fine imposed pursuant to this section must be placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-10-260.	State	Statute	(False certificate or false evidence of insurance; penalties; special restricted driver's licenses) (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 the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change
56-10-552.	State	Statute	(Uninsured Enforcement Fund; use of reinstatement fee) (A) For each two dollars of the yearly premium for uninsured motorist coverage paid to the Department of Motor Vehicles pursuant to Section 38-73-470, one dollar and twenty cents must be placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167. The remaining eighty cents must be placed in a special fund, to be known as the "Uninsured Enforcement Fund", to be used by the Department of Public Safety for the purpose of enforcement and administration of Article 3, Chapter 10, Title 56.	Not related to agency deliverable		No Change
56-10-660.	State	Statute	(Database information disclosure; fee) (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.	Not related to agency deliverable		No Change
56-1-1320.	State	Statute	(Provisional drivers' licenses) (B) Ninety-five dollars of the collected fee must be credited to the state's general fund for use of the Department of Public Safety in the hiring, training, and equipping of members of the South Carolina Highway Patrol and Transportation Police and in the operations of the South Carolina Highway Patrol and Transportation Police. Five dollars of the collected fee must be placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change
56-1-148.	State	Statute	(Identifying code affixed on driver's license of person convicted of certain crimes) (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.	Not related to agency deliverable	Comptroller General's name removed from statute. No longer need listed.	Amended

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-11-500.	State	Statute	(Use of revenue funds from tax, penalties, and interest; State Highway Fund) 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.	Not related to agency deliverable		No Change
56-1-170.	State	Statute	(Restricted licenses; penalties for violation; hearings; special restricted driver's licenses) (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.	Not related to agency deliverable		No Change
56-1-171.	State	Statute	(Suspension for failure to pay child support; route-restricted license) (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.	Not related to agency deliverable		No Change
56-1-200.	State	Statute	(Duplicate for lost or destroyed license; fee) (C) The balance of the revenue from each fee must be placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-1-2080.	State	Statute	(Qualifications for license; administration of skills test; persons to whom license may not be issued; commercial driver instruction permit) (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.	Not related to agency deliverable		No Change
56-1-220.	State	Statute	(Vision screenings required for renewal of license; in person or certified vision screenings for a ten year license; certification of minimum standards; operation of vehicle with defective vision) (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.	Not related to agency deliverable	Comptroller General's name removed from statute. No longer need listed.	Amended
56-1-286.	State	Statute	(Suspension of license or permit or denial of issuance of license or permit to persons under the age of twenty-one who drive motor vehicles with certain amount of alcohol concentration) (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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-1-3350.	State	Statute	(Issuance of special identification card; veteran designation; fees and fee waivers) (2) payment of a one dollar fee that must be collected by the department and placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable	Comptroller General's name removed from statute. No longer need listed.	Amended
56-1-390.	State	Statute	(Fee for reinstatement of license; disposition of fee proceeds) (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.	Not related to agency deliverable		No Change
56-1-395.	State	Statute	(Driver's license reinstatement fee payment program) (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.	Not related to agency deliverable		No Change
56-1-400.	State	Statute	(Surrender of license; issuance of new license; endorsing suspension and ignition interlock device on license) 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.	Not related to agency deliverable		No Change
56-1-460.	State	Statute	(Penalties for driving while license cancelled. suspended or revoked; route restricted license) (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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-1-550.	State	Statute	(Fee for expediting request copy for document or record) 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.	Not related to agency deliverable		No Change
56-1-740.	State	Statute	(Suspension of driver's license or nonresident's privilege to drive; special restricted driver's licenses) (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, 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.	Not related to agency deliverable		No Change
56-1-746.	State	Statute	(Suspension of driver's license for alcohol-related offenses; penalties; special restricted licenses) (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.	Not related to agency deliverable		No Change
56-19-420.	State	Statute	(Fee; allocation) (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 the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167 by the Comptroller General.	Not related to agency deliverable		No Change
56-19-520.	State	Statute	(Retirement of the title certificate to a manufactured home; release of lien; Satisfaction Affidavit) (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 the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-3-10010.	State	Statute	("Parrot Head" special license plate authorized) (B) From the fees collected pursuant to this article, the Comptroller General shall place into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167, an amount equal to 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.	Not related to agency deliverable		No Change
56-3-11450.	State	Statute	(Fees) 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.	Not related to agency deliverable		No Change
56-3-1230.	State	Statute	(Specifications of license plates; periodic issuance of new plates; treatment with reflective material; issuance of revalidation stickers) (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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-3-12610.	State	Statute	(South Carolina Wildlife Federation special license plates) (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.	Not related to agency deliverable		No Change
56-3-1290.	State	Statute	(Transfer of plates to another vehicle of same owner) 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.	Not related to agency deliverable		No Change
56-3-13010.	State	Statute	("2010-11 Baseball National Champions" special license plates) (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.	Not related to agency deliverable		No Change
56-3-13310.	State	Statute	("Motorcycle Awareness Alliance" special motor vehicle license plates) (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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-3-1335.	State	Statute	(Suspension of vehicle's registration for failure to pay toll; reinstatement fee) 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.	Not related to agency deliverable		No Change
56-3-13610.	State	Statute	("South Carolina Stands with Israel" special license plates) (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.	Not related to agency deliverable		No Change
56-3-13710.	State	Statute	(American Red Cross special motor vehicle license plate) (B) Notwithstanding another provision of law, from the fees collected pursuant to this section, the Comptroller General shall place into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167, an amount equal to 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 to the American Red Cross.	Not related to agency deliverable		No Change
56-3-13910.	State	Statute	(Special personalized motor vehicle license plates; fee; design) (B) The fee for all special personalized organizational license plates created pursuant to this section is the regular biennial registration fee set forth in Article 5, Chapter 3 of this title plus an additional biennial personalization fee of thirty dollars, in addition to any special fee associated with the selected plate design. The Comptroller General shall place twenty dollars of the special personalized organizational license plate fee in a special restricted account to be used by the department to defray the expenses of the department. The remaining ten dollars of the personalization fee must be distributed to the sponsoring organization. The department may not refund the fee once the personalized license plate has been manufactured.	Not related to agency deliverable		No Change
56-3-1920.	State	Statute	(Identification placards for hearing impaired licensed drivers; fees) (C) A fee not to exceed five dollars may be charged to each applicant issued a placard in accordance with this section. These fees must be placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-3-210.	State	Statute	(Time period for procuring registration and license; temporary license plates; transfer of license plates) 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.	Not related to agency deliverable	Comptroller General's name removed from statute. No longer need listed.	Amended
56-3-2330.	State	Statute	(Manufacturer license plates) (B) A motor vehicle manufacturer shall apply for manufacturer license plates on a form prescribed by the department and shall provide proof the applicant is a bona fide motor vehicle manufacturer. The cost of each manufacturer plate issued is two hundred dollars, of which one hundred sixty dollars must be remitted by the department to the county in which the principal facility of the manufacturer is located. Forty dollars of the fee must be placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167. Each plate is valid for two years.	Not related to agency deliverable		No Change
56-3-2335.	State	Statute	(Research and development license plates) (2) Application for research and development license plates must be made by the research and development business on a form prescribed by the department and submitted with proof of the applicant's status as a bona fide research and development business. The cost of each research and development license plate issued is two hundred dollars, of which one hundred sixty dollars must be remitted by the department to the county in which the testing facility of the business is located. Forty dollars of the fee must be placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167. Each plate is valid for two years. A maximum of one hundred research and development license plates may be issued for the two-year period.	Not related to agency deliverable		No Change
56-3-2340.	State	Statute	(Licensed motor vehicle dealers to issue first time registrations and license plates from dealership; certification of third-party providers; fees) (C) The department is authorized to collect a transaction fee from entities who either transmit or retrieve data from the department pursuant to this section. The fee must not exceed the fee authorized in Section 56-19-265(B) for each transaction. These fees must be placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change
56-3-2545.	State	Statute	(Collection and disbursement of fees) 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-3-3500.	State	Statute	("Penn Center" license plates; fee; special fund for Penn Center, Inc.) (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.	Not related to agency deliverable		No Change
56-3-355.	State	Statute	(Suspension or revocation of commercial vehicle registration card and license plate; reinstatement; fees) (B)Before a suspended vehicle registration card can be reinstated, the department shall receive a signed copy of any inspection report for each suspended registration card and a fee of fifty dollars for each registration card suspension which must be paid to the department. The fifty dollar fee must be placed in the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167 by the Comptroller General.	Not related to agency deliverable		No Change
56-3-3600.	State	Statute	(South Carolina Nurses license plates; fee; special fund for South Carolina Nurses Foundation) (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.	Not related to agency deliverable		No Change
56-3-3710.	State	Statute	(Issuance of license plates with college or university emblems; fee; distribution of fee revenues; minimum number of licenses required) (B) The fees collected pursuant to this section must be distributed to a separate fund for each of the respective colleges, universities, or independent institutions of higher learning. Each fund must be administered by the school and may be used only for academic scholarships. Funds collected for state colleges and universities must be deposited with the State Treasurer. Funds collected for independent institutions must be deposited in an account designated by the respective school. The distribution of the fee is forty dollars to the school for each special license plate sold for the respective school and thirty dollars placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change
56-3-3950.	State	Statute	("Keep It Beautiful" license plates; special fund for road enhancement) 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-3-4100.	State	Statute	(South Carolina Elks Association Special License Plates) (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.	Not related to agency deliverable		No Change
56-3-4200.	State	Statute	("Carolina Panthers" Authority to issue special license plates; collector plates; fees; minimum number of orders) (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.	Not related to agency deliverable		No Change
56-3-4410.	State	Statute	("Share the Road" license plates; fees; special fund for bicycling safety and education programs) (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.	Not related to agency deliverable		No Change
56-3-4510.	State	Statute	("South Carolina Protects Endangered Species" and "South Carolina Wildlife" commemorative plates; deposition of fees collected) (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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-3-4600.	State	Statute	("Homeownership: The American Dream" Authority to issue special license plates; fees; minimum number required) (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.	Not related to agency deliverable		No Change
56-3-4800.	State	Statute	(Sons of Confederate Veterans license plates; distribution of fees; prepaid applications) (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.	Not related to agency deliverable		No Change
56-3-4910.	State	Statute	("South Carolina Firefighters" Authorization to issue plates; disposition of fees) (B) The fees collected pursuant to this section must be deposited in a separate fund for the South Carolina Fire Academy. The fund must be administered by the Department of Labor, Licensing and Regulation Division of State Fire Marshal and must be used only to train in-state public firefighters, paid and volunteer, to comply with state and federal mandated training standards. Funds collected must be deposited with the State Treasurer. The distribution of the funds is based on twenty dollars to the academy for each special license plate sold and fifteen dollars placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change
56-3-5200.	State	Statute	("South Carolina: First in Golf" license plates) (B) The fees collected pursuant to this section must be distributed to a special "South Carolina: First In Golf" fund established within and administered by the Department of Parks, Recreation and Tourism to promote the South Carolina Junior Golf Association. The distribution is forty dollars to the fund and thirty dollars placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change
56-3-5400.	State	Statute	(Fraternal Order of Police Special License Plates) (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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-3-6500.	State	Statute	(United States Naval Academy special license plates) 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.	Not related to agency deliverable		No Change
56-3-662.	State	Statute	(Identifier fees; administration and enforcement funding) 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.	Not related to agency deliverable		No Change
56-3-7050.	State	Statute	(United States Air Force Academy special license plates) 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.	Not related to agency deliverable		No Change
56-3-7200.	State	Statute	(Arts Awareness special license plates; deposition of fees) (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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-3-7300.	State	Statute	(Saltwater Fishing Special License Plates) (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.	Not related to agency deliverable		No Change
56-3-7320.	State	Statute	(Emergency Medical Service special license plates) 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. The Comptroller General shall place into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167, an amount equal to the department's costs of production and distribution. Any portion of the additional thirty-dollar fee not placed in the State Highway Fund by the Comptroller General must be distributed to the South Carolina Emergency Medical Services Association.	Not related to agency deliverable		No Change
56-3-7330.	State	Statute	(Boy Scouts of America and Eagle Scout special license plates) (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) Of the fees collected pursuant to this section, the Comptroller General shall place into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167, an amount equal to the cost of production. That portion of the fees collected pursuant to this section in excess of the cost of production 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-3-7340.	State	Statute	(Native American special license plates) (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.	Not related to agency deliverable		No Change
56-3-7350.	State	Statute	(South Carolina Peach Council special license plates) 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.	Not related to agency deliverable		No Change
56-3-7370.	State	Statute	(Cancer Research Centers of the Carolinas special license plates) The Department of Motor Vehicles may issue "Cancer Research Centers of the Carolinas" special license plates to owners of private passenger motor vehicles registered in their names. The requirements for production and distribution of the plate are those set forth in Section 56-3-8100. The biennial fee for this plate is the regular registration fee set forth in Article 5, Chapter 3 of this title plus an additional fee of fifteen dollars. Any portion of the additional fifteen-dollar fee not set aside by the Comptroller General to defray costs of production and distribution must be distributed to the Mary Crawley Medical Cancer Research Foundation to provide funding for the Cancer Research Centers of the Carolinas.	Not related to agency deliverable		No Change
56-3-7700.	State	Statute	(Special Olympics license plates) (B) Of the fees collected pursuant to this section, the Comptroller General shall place into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167, an amount equal to the cost of production and distribution of this special license plate. The fees collected pursuant to this section in excess of those placed in the State Highway Fund, must be distributed to the South Carolina Special Olympics.	Not related to agency deliverable		No Change
56-3-7750.	State	Statute	(Fraternity and sorority license plates) (B) The fees collected pursuant to this section must be distributed to a separate fund for each of the respective fraternities or sororities. Each fund must be administered by the fraternity or sorority and may be used for academic scholarships, or to fund programs that send boys and girls who are at least eight years old and not more than sixteen years old to summer camp, or both. Funds collected for each fraternity or sorority must be deposited in an account designated by the fraternity or sorority. The distribution is forty dollars to the respective fund and thirty dollars placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-3-7800.	State	Statute	(South Carolina Aquarium special license plates) 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.	Not related to agency deliverable		No Change
56-3-7860.	State	Statute	(Shriners license plates) The Department of Motor Vehicles may issue special motor vehicle license plates to members of the Shriners for private motor vehicles and motorcycles registered in their names. The fee for the issuance of this special plate must be the regular motor vehicle registration fee contained in Article 5, Chapter 3 of this title which must be deposited in the state general fund and the special fee required by Section 56-3-2020 which the Comptroller General shall place into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167. The department shall assess the cost of production, administration, and issuance of this plate and provide this information to the General Assembly every five years.	Not related to agency deliverable		No Change
56-3-7910.	State	Statute	(H.L. Hunley submarine license plates) (B) The fees collected pursuant to this section must be distributed to the Fund to Save the Hunley created by the Hunley Commission or another nonprofit fund designated by the commission for the continued curation of the Hunley submarine. Any such fund must be administered by the Hunley Commission and may be used only for efforts to raise, restore, and preserve the Hunley submarine. Any funds collected must be deposited in an appropriate nonprofit account designated by the Hunley Commission. The distribution of these funds is sixty dollars to the Hunley Commission and forty dollars placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change
56-3-7950.	State	Statute	(Hunting Island State Park special license plate authorized) (B) Of the fees collected pursuant to this section, the Comptroller General shall place into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167, an amount equal to 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-3-8000.	State	Statute	("Nonprofit Organizations "Special motor vehicle license plates) (C) 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 into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167, an amount equal to 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.	Not related to agency deliverable		No Change
56-3-8100.	State	Statute	(Special license plates production and distribution guidelines) (B) The Comptroller General shall place the six thousand eight hundred dollar application fee pursuant to subsection (A)(1) into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167. (F) Of the additional fee collected pursuant to subsections (D) and (E), the Comptroller General shall place into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167, an amount equal to the expenses of producing and administering special license plates.	Not related to agency deliverable		No Change
56-3-8200.	State	Statute	(Rotary International special license plates) (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 into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167, an amount equal to 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-3-8400.	State	Statute	(Lions Club special license plates) (A) The Department of Motor Vehicles may issue special motor vehicle license plates to members of the Lions Club for private 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 which must be deposited in the state general fund and the special fee required by Section 56-3-2020 which must be placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167. 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.	Not related to agency deliverable		No Change
56-3-8600.	State	Statute	(Authority to issue Ducks Unlimited special license plates; fee; number of plates) (B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167, an amount equal to 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.	Not related to agency deliverable		No Change
56-3-8710.	State	Statute	(NASCAR special license plates authorized) (C) From the fees collected pursuant to this section, the Comptroller General shall place into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167, an amount equal to the expenses of producing the special license plates. The remaining funds must be distributed in the following manner:	Not related to agency deliverable		No Change
56-3-9400.	State	Statute	("Morris Island Lighthouse" license plates; fees; special fund for restoration and preservation of the Morris Island Lighthouse) (B) Notwithstanding any other provision of law, from the fees collected pursuant to this section, the Comptroller General shall place into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167, an amount equal to 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-3-9500.	State	Statute	(God Bless America special license plates) (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.	Not related to agency deliverable		No Change
56-3-9600.	State	Statute	("No More Homeless Pets" license plates; fees; special fund to support local animal spaying and neutering programs) (B) Notwithstanding any other provision of law, of the fees collected pursuant to this section, the Comptroller General shall place into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167, an amount equal to 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. The South Carolina Animal Care and Control Association (SCACCA), or its successor organization, on behalf of the tax exempt organizations, shall coordinate the grant program, make the request for reimbursement from the Department of Agriculture, and distribute the individual grants to the participating tax exempt organizations.	Not related to agency deliverable		No Change
56-3-9710.	State	Statute	("Heritage Classic Foundation" license plates; fees; special fund for Heritage Classic Foundation) (B) Of the fees collected pursuant to this section, the Comptroller General shall place into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167, an amount equal to 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.	Not related to agency deliverable		No Change
56-5-2930.	State	Statute	(Operating motor vehicle while under influence of alcohol or drugs; penalties; enrollment in Alcohol and Drug Safety Action Program; prosecution) (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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-5-2933.	State	Statute	(Driving with an unlawful alcohol concentration; penalties; enrollment(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.	Not related to agency deliverable		No Change
56-5-2942.	State	Statute	(Vehicle immobilization after conviction for subsequent violation of §§ 56-5-2930, 56-5-2933, or 56-5-2945; immobilized defined; identity of immobilized vehicle; surrendering of license plates and registration; release of vehicle; hearing; penalties; fees) (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 the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change
56-5-2945.	State	Statute	(Offense of felony driving under the influence; penalties; "great bodily injury" defined) (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.	Not related to agency deliverable		No Change
56-5-2950.	State	Statute	(Implied consent to testing for alcohol or drugs; procedures; inference of DUI) (E)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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-5-2951.	State	Statute	(Suspension of license for refusal to submit to testing or for certain level of alcohol concentration; temporary alcohol license; administrative hearing; restricted driver's license; penalties) (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 the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167. 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); and (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 the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change
56-5-5670.	State	Statute	(Duties of demolishers; disposal of vehicle to demolisher or secondary metals recycler; records; penalties) (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.	Not related to agency deliverable		No Change
56-5-750.	State	Statute	(Failure to stop motor vehicle when signaled by law-enforcement vehicle) (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 the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change
56-9-330.	State	Statute	(Department of Motor Vehicles shall furnish abstracts of operating records; abstracts inadmissible as evidence) (2) The department shall, upon request, and the payment of a fee furnish any person a copy of a vehicle accident report. Revenue generated by the fee imposed pursuant to this section must be placed by the Comptroller General into the State Highway Fund as established by Section 57-11-20, to be distributed as provided in Section 11-43-167.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
56-9-430.	State	Statute	(Suspension of driver's license or privilege and registration for nonpayment of judgment; special restricted driver's licenses) (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.	Not related to agency deliverable		No Change
57-11-20.	State	Statute	(State highway fund; federal aid highway fund; role of comptroller general; department not considered lump sum agency(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.	Distribute funding to another entity		No Change
57-3-20.	State	Statute	(Responsibilities and duties of division deputy directors) (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;	Requires a service	Establish accounting policies for agencies to follow	No Change
57-3-755.	State	Statute	(Online transaction register of all funds expended; exemption; role of Comptroller General) (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.	Requires a service	Provide guidance to DOT regarding technical aspects of complying with the requirements of this section.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
58-17-1680.	State	Statute	(Issuance of subpoenas; fees; issuance of attachment to compel attendance; contempt for refusal to obey court order) 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.	Distribute funding to another entity		No Change
58-27-50.	State	Statute	(Assessments on electric utilities to pay expenses of Commission) 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.	Not related to agency deliverable		No Change
58-31-20.	State	Statute	(Board of directors; advisory board) (D) For the assistance of the board of directors of the Public Service Authority, there is hereby established an advisory board to be known as the advisory board of the South Carolina Public Service Authority, to be composed of the Governor of the State, the Attorney General, the State Treasurer, the Comptroller General, and the Secretary of State, as ex officio members, who must serve without compensation other than necessary traveling expenses. The advisory board must perform any duties imposed on it pursuant to this chapter, and must consult and advise with the board of directors on any and all matters which by the board of directors may be referred to the advisory board. The board of directors must make annual reports to the advisory board, which reports must be submitted to the General Assembly by the Governor, in which full information as to all of the acts of said board of directors shall be given, together with financial statement and full information as to the work of the authority. On July first of each year, the advisory board must designate a certified public accountant or accountants, resident in the State, for the purpose of making a complete audit of the affairs of the authority, which must be filed with the annual report of the board of directors. The Public Service Authority must submit the audit to the General Assembly.	Board, commission, or committee on which someone from our agency must/may serve		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
58-5-940.	State	Statute	(Assessments against gas utilities for administrative expenses and charges) 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.	Not related to agency deliverable		No Change
59-101-185.	State	Statute	(Governing boards of state institutions of higher learning authorized to maintain financial management and accounting systems) 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.	Requires a service	Prescribe format and level of detail for accounting systems of institutions of higher learning	No Change
59-101-670.	State	Statute	(Transaction register of funds expended; contents; posting on website; procurement card statement information; redaction; technical consultation) (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.	Requires a service	Provide guidance to public institutions of higher learning that has questions or issues relating to technical aspects of complying with this section or disclosure of public information.	No Change
59-111-570.	State	Statute	(Deposits and disbursements) 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.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
59-111-75.	State	Statute	(College loan program for National Guard members) (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	Distribute funding to another entity		No Change
59-119-100.	State	Statute	(Investment of Clemson bequest generally and payment of interest to board) 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.	Not related to agency deliverable		No Change
59-143-10.	State	Statute	(Establishment of endowment; stated purposes; allocations) (B) Upon receipt of monies transferred to the Children's Education Endowment by the State Treasurer, thirty percent of these monies must be allocated to Higher Education Scholarship Grants and seventy percent must be allocated to Public School Facility Assistance. Earnings on each allocation shall accumulate for the benefit of that particular program. The Comptroller General shall record low-level radioactive waste tax revenues collected from the Barnwell waste facility on the accrual basis; however, no expenditure may be made against these accrued revenues until the related cash is deposited with the State. These revenues must be distributed in the manner prescribed by Section 48-48-140.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
59-150-320.	State	Statute	(Lottery finances) (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; (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,	Not related to agency deliverable		No Change
59-150-340.	State	Statute	(Education Lottery Account) 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
59-150-350.	State	Statute	(Education Lottery Account management) (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. (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.	Distribute funding to another entity		No Change
59-21-130.	State	Statute	(Disbursements to counties) 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.	Distribute funding to another entity		No Change
59-21-140.	State	Statute	(State Fiscal Accountability Authority may borrow in anticipation of revenue) The State Fiscal Accountability Authority 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.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
59-21-355.	State	Statute	(Appropriations to Education Improvement Act building aid; allocation; transfer; trust fund) (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.	Not related to agency deliverable		No Change
59-2-85.	State	Statute	(Contributions through payroll deductions) 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.	Requires a service	Arrange contributions through payroll deduction once approved by the employee	No Change
59-47-100.	State	Statute	(Appropriations; reports of board) 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.	Not related to agency deliverable		No Change
59-4-90.	State	Statute	(Payroll Deductions) The Comptroller General and the chief finance officers of state agencies, departments, and institutions maintaining separate payroll accounts may arrange for contributions through payroll deduction to the fund the appropriate payment in accordance with a tuition prepayment contract, at the request of a state employee.	Distribute funding to another entity		No Change
59-53-1830.	State	Statute	(Career and Technology training funds) 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.	Not related to agency deliverable		No Change
59-53-1850.	State	Statute	(Disbursement of funds) 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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
59-69-40.	State	Statute	(Funds given to State Superintendent for educational purposes) 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.	Distribute funding to another entity		No Change
6-1-50.	State	Statute	(Financial report required) Notification by the Director of the Revenue and Fiscal Affairs Office to the Comptroller General that an entity has failed to file the annual financial report thirty days after written notification to the chief administrative officer of the entity must result in the withholding of ten percent of subsequent payments of state aid to the entity until the report is filed.	Distribute funding to another entity		No Change
8-11-20.	State	Statute	(Oath and bonds of certain state employees; blank departmental bonds) 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.	Board, commission, or committee on which someone from our agency must/may serve		No Change
8-11-33.	State	Statute	(Withholding or deducting pay from state employee's wages) 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.	Distribute funding to another entity		No Change
8-11-35.	State	Statute	(Salary payment schedule; maximum salaries; dual compensation; reports; exception) 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.	Report our agency must/may provide		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
8-11-75.	State	Statute	(Repayment of deferred compensation plan loans) 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.	Distribute funding to another entity		No Change
8-11-80.	State	Statute	(Deduction for group life, hospital and other insurance) 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.	Distribute funding to another entity		No Change
8-11-83.	State	Statute	(Payroll deduction for dues of certain organizations) 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.	Distribute funding to another entity		No Change
8-11-90.	State	Statute	(Deductions for Federal taxes) The Comptroller General, or any state department, institution, or agency of state government authorized by the Department of Administration 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.	Distribute funding to another entity		No Change
8-11-91.	State	Statute	(Deductions for charitable contributions) 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.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
8-11-93.	State	Statute	(Minimum level of employee participation) 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.	Distribute funding to another entity		No Change
8-11-95.	State	Statute	(Two charitable solicitation drives permitted per year) 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.	Requires a service	Permit time during a calendar year for general charitable-solicitation drives.	No Change
8-11-96.	State	Statute	(When authorization for payroll deductions may be made or terminated; deductions may be prorated) 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.	Distribute funding to another entity		No Change
8-11-97.	State	Statute	(Promulgation of regulations) 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.	Requires a service	Communicate regulations necessary to accomplish §§ 8-11-91 through 8-11-96.	No Change
8-11-98.	State	Statute	(Deductions for payment to credit union) 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.	Distribute funding to another entity		No Change
8-11-99.	State	Statute	(Payroll deduction for parking fees on state-owned or state-operated property) 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.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
8-15-65.	State	Statute	(Annual salary supplements) (A) The General Assembly shall appropriate annually salary supplements for the following county officers: (1) clerk 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.	Not related to agency deliverable	This is a responsibility of the State Treasurer	No Change
90-003.2	State	Regulation	(Value Added Network (VAN) Data Communication) 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.	Distribute funding to another entity		No Change
9-1-1170.	State	Statute	(Collection of employers' contributions) (3) 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.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
9-11-230.	State	Statute	(Contributions shall be paid monthly; State funds may be withheld if records or money not received on time) (2) 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.	Distribute funding to another entity		No Change
9-1-1350.	State	Statute	(Transfers from general fund authorized) 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.	Distribute funding to another entity		No Change
9-1-1850.	State	Statute	(Purchases of additional service credit by members with at least twenty-five years of creditable service) 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.	Not related to agency deliverable	Performed by PEBA	No Change
9-1-60.	State	Statute	(Implementation of "cafeteria" plan) (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.	Not related to agency deliverable		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
9-16-315.	State	Statute	(Retirement System Investment Commission; membership; terms; qualifications; chief investment officer; and administrative staff; costs and salary) (A)(3)One member is appointed by the Comptroller General. (B) Members shall serve for terms of four years and until their successors are appointed and qualify. Except for the Executive Director of the South Carolina Public Employee Benefit Authority, a person appointed may not serve until the appointing official certifies to the Secretary of State that the appointee meets or exceeds the qualifications set forth in subsections (D) and (E). A person appointed may not qualify unless he first certifies that he meets or exceeds the qualifications applicable for his appointment. 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).	Board, commission, or committee on which someone from our agency must/may serve		No Change
9-3-540.	State	Statute	(Procedures for collection of delinquent contributions from political subdivisions) 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.	Distribute funding to another entity		No Change
9-4-50.	State	Statute	(Transaction register of all funds expended) (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.	Requires a service	Provide guidance to PEBA regarding technical aspects of complying with the requirements of this section.	No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
9-5-450.	State	Statute	(Collection of delinquent payments from employers; withholding of State funds for delinquency or failure to make reports) 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.	Distribute funding to another entity		No Change
Article IV. Section 12 (2) (Constitution)	State	Constitution	(Disability of Governor) 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.	Requires a service		No Change
Article VI. Section 7 (Constitution)	State	Constitution	(Elective offices; terms; duties; compensation; appointment of Adjutant General) 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.	Requires a service		No Change
Article X. Section 13 (4) (Constitution)	State	Constitution	(Bonded indebtedness of State) (4) 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.	Distribute funding to another entity		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P98.14	State	FY25-26 Proviso	(TREAS: Fund Balances & Closing Packages) For the current fiscal year, the Office of the State Treasurer shall provide the Office of the Comptroller General all cash and investment fund balances by aggregation of funds by unique disclosure entity for the purposes of cash reconciliation and annual comprehensive financial report compilation. Further, the Office of the State Treasurer shall fully comply with information requested in the form of closing packages from the Office of the Comptroller General for the same purposes.	Not related to agency deliverable.		No Change
P97.6	State	FY25-26 Proviso	(CG: Carry Forward Authority) The Office of Comptroller General is authorized to carry forward all funds from the prior fiscal year and expend in the current fiscal year to fund agency operations and to secure accounting, auditing, and legal services.	Funding agency deliverable(s)		Added
A72	State	Constitution	(Audit Support) The Office of the State Treasurer, the Office of the Comptroller General, and the Office of the State Auditor shall work in concert to effectuate the implementation of recommendations made in the AlixPartners forensic accounting report and other relevant studies conducted during Fiscal Years 2023-2024 and 2024-2025 that do not require statutory change. The Office of the State Treasurer, the Office of the Comptroller General, and the Office of the State Auditor shall begin implementation of these recommendations immediately in coordination and with oversight of the Department of Administration. The Department of Administration has the authority to request support from any agency of the State for the implementation of recommendations and all reasonable requests shall be granted.	Report our agency may/must provide	This is a Joint Resolution. Act 72 (S. 253)	Added
P97.6	State	FY25-26 Proviso	(CG: Carry Forward Authority) The Office of Comptroller General is authorized to carry forward all funds from the prior fiscal year and expend in the current fiscal year to fund agency operations and to secure accounting, auditing, and legal services.	Funding agency deliverable(s)		No Change

Law number	Jurisdiction	Type	Description	Purpose the law serves:	Notes:	Changes made during FY2026
P117.172	State	FY23-24 Proviso	(GP: Comptroller General Financial Accountability & Remediation Task Force) For Fiscal Year 2023-24, with the funds appropriated and/or authorized to the Office of the Comptroller General, the Office shall work, in consultation with the Department of Administration, to conduct a study to evaluate the compensation and staffing of the Office. The study shall review all necessary components of compensation and staffing and shall recommend the required minimum appropriations needed for the operation of the Office. The results of the study shall be provided to the Chairman of the Senate Finance Committee, Chairman of the House Ways and Means Committee, and the Governor by December 1, 2023. The amount recommended shall be the minimum appropriations requested, net of any funding authorized in this proviso, for the Office by January 1, 2024. Of the funds appropriated for office rehabilitation, the Office of the Comptroller General shall work in conjunction with the Division of State Human Resources to present a plan for salary and staffing adjustments and other operating expenses to the Joint Bond Review Committee for review and comment. The Executive Budget Office shall not approve any transfers from office rehabilitation until the plan has been presented before the committee. Any additional FTEs necessary as part of this request shall be deemed approved upon transfer of funding.	Not related to agency deliverable.		Repealed

2026

Services Data

as submitted for the Accountability Report by:

E120 - COMPTROLLER GENERAL'S OFFICE

Description of Service	Description of Direct Customer	Customer Name	Others Impacted by Service	Division or major organizational unit providing the service.	Description of division or major organizational unit providing the service.	Primary negative impact if service not provided.	Changes made to services during FY2026	Summary of changes to services
Assist agencies by processing their vendor payments and their employee payrolls/tax reporting and by responding to tickets we receive from the SCEIS Help Desk relating to agencies' questions about vendor payments and payroll processing	All state agencies whose transactions are processed by SCEIS and have a need for these services	All state agencies excluding those whose transactions are not processed by SCEIS	State employees, vendors, IRS, SCDOR, Social Security Administration, other state agencies, and citizens	Statewide Accounts Payable/Payroll	Process vendor payments and other disbursement requests by state agencies - and process state payroll - to support agencies' operations in serving the public	Delayed cash disbursements of the state	No Change	
Produce the ACFR in accordance with generally accepted accounting principles and Governmental Accounting Standards Board requirements	Credit rating agencies, investors in state bonds, legal counsel for state bond issuances, State decision makers, and State citizens	Credit rating agencies, investors in state bonds, legal counsel for state bond issuances, State decision makers, and State citizens	None	Statewide Financial Reporting	Produce and distribute the state's annual comprehensive financial report (ACFR) in an accurate, useful and understandable format for use by credit rating agencies and other key customers and stakeholders	State financial information makes it harder for the state’s decision makers to make informed decisions on matters that affects the state’s finances. Additionally, credit ratings agencies and State bond holders will see that the state’s accounting departments might have quality control issues.	No Change	
Develop internal solution to help agencies submit ACFR information in a reliable, concise, and prompt manner	Comptroller General's Financial Reporting Division	Comptroller General's Office	State decision makers, state citizens, credit ratings agencies, and State bond holders	Statewide Financial Reporting	Produce and distribute the state's annual comprehensive financial report (ACFR) in an accurate, useful and understandable format for use by credit rating agencies and other key customers and stakeholders	State financial information makes it harder for the state’s decision makers to make informed decisions on matters that affects the state’s finances. Additionally, credit ratings agencies and state bond holders will see that the state’s accounting departments might have quality control issues.	No Change	

Description of Service	Description of Direct Customer	Customer Name	Others Impacted by Service	Division or major organizational unit providing the service.	Description of division or major organizational unit providing the service.	Primary negative impact if service not provided.	Changes made to services during FY2026	Summary of changes to services
Provide timely accounting support to other state agencies as requested or upon finding any daily accounting transactions that are incorrectly entered	State agencies that transact in the state's enterprise accounting system (SCEIS)	Agency finance and accounting management and staff	End users of the state's ACFR	Statewide Accounting	Provide accounting services for state agencies to support their operations in serving the public	Misstated or incorrect financial information reported for state agencies	No Change	
Improve competency of accounting personnel throughout state government by offering relevant and low-cost training	State and local government entities within the state	Accounting personnel throughout state government	Financial statement users	Statewide Accounting	Provide accounting services for state agencies to support their operations in serving the public	State accounting personnel not knowledgeable about relevant and current accounting processes and procedures	No Change	
Administer state government's Unemployment Compensation Fund for State employees	State agencies that participate in the Unemployment Compensation Plan for state employees	State agency employees	Department of Employment and Workforce	Statewide Accounting	Provide accounting services for state agencies to support their operations in serving the public	Unemployment Compensation Plan for state employees would not be funded or available	No Change	
Meet or exceed all statutory requirements for information disclosure	Constituents submitting FOIA requests	Constituents	None	Administration	Provide timely and reliable information to members of the General Assembly, the public and other customers, and executive-level service on key panels supporting internal and external (public) state functions	Constituents will not receive the information and we will be in violation of State Statute 30-4-30	No Change	
Provide financial information to citizens in a convenient, understandable, and interesting manner	Any citizen desiring fiscal information on state government	Citizens	State decision makers, state citizens, and media	Administration	Provide timely and reliable information to members of the General Assembly, the public and other customers, and executive-level service on key panels supporting internal and external (public) state functions	Up-to-date financial information will not be provided and citizens will suffer from having stale information	No Change	

Description of Service	Description of Direct Customer	Customer Name	Others Impacted by Service	Division or major organizational unit providing the service.	Description of division or major organizational unit providing the service.	Primary negative impact if service not provided.	Changes made to services during FY2026	Summary of changes to services
Provide details of travel expenditures incurred by personnel of all state agencies	To show all citizens how much the State is spending on travel	Citizens	State decision makers, state citizens, and media	Statewide Accounting	Provide timely and reliable information to members of the General Assembly, the public and other customers, and executive-level service on key panels supporting internal and external (public) state functions	Fiscal transparency information will not be available to citizens	No Change	
Administer the state's Purchasing Card (P-Card) Rebate Program	State general fund is the primary recipient of the revenue generated by the P-Card rebate program	State of South Carolina	State agencies, higher education institutions, and local governments who qualify for an end-user rebate from the state's P-Card program	Statewide Accounts Payable/Payroll	Provide timely and reliable information to members of the General Assembly, the public and other customers, and executive-level service on key panels supporting internal and external (public) state functions	Reduced revenue to the general fund of the state and improper end-user rebate calculations	No Change	
Manage agency budget by avoiding "cost creep" in providing services	Citizens of and state decision makers trusting us to be fiscally responsible with public funds	Citizens	State decision makers	Administration	Oversee and support the agency's programs, which assist other state agencies' operations in serving the public	This would result in not being fiscally responsible with allocated funds for the CGO to the detriment of citizens and state decision makers	No Change	
Fulfill all legal and administrative mandates on the agency	Citizens of and state decision makers trusting us to be fiscally responsible with public funds	Citizens	State decision makers	Administration	Oversee and support the agency's programs, which assist other state agencies' operations in serving the public	CGO will not be in compliance with legal and administrative mandates which could risk legal/administrative action against the agency	No Change	
Develop agency cybersecurity policies in accordance with State statutory and/or regulatory requirements	To ensure our agency is in compliance with all statutory and/or regulatory requirements	Comptroller General's Office	None	Administration	Oversee and support the agency's programs, which assist other state agencies' operations in serving the public	CGO will not be in compliance with cybersecurity policies which will put our agency at risk	No Change	
Support other statewide initiatives for the benefit of state government overall	To ensure our agency is actively involved with committees, task forces, and authorities that will help the agency and state as a whole	Comptroller General's Office	Committees, task forces, and authorities for which the agency serves	Administration	Oversee and support the agency's programs, which assist other state agencies' operations in serving the public	CGO will not have a place at the table to have input in statewide and national issues	No Change	

2026

Partnerships Data

as submitted for the Accountability Report by:

E120 - COMPTROLLER GENERAL'S OFFICE

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
State Government	Board of Economic Advisors (BEA)	Our agency holds monthly revenue work group meetings to assist BEA.	No Change
State Government	Department of Administration, Division of Technology	Our agency depends on DTO for system support. All our servers are housed at its facility.	No Change
State Government	Department of Revenue	Our agency works closely with DOR to establish garnishments and submit payroll tax withholdings.	No Change
State Government	Members of the General Assembly	Our agency monitors and reports on state agencies' compliance with the annual Appropriations Act.	No Change
Professional Association	National Association of State Auditors, Comptrollers and Treasurers (NASACT)	Our agency maintains an active membership in NASACT and we respond to all inquiries seeking our feedback on new Governmental Accounting Standards Board (GASB) standards and various CGO operations.	No Change
State Government	Public Employee Benefit Authority (PEBA)	Our agency ensures that all insurance and retirement withholdings are collected from employees of each agency via payroll deduction and submitted to PEBA.	No Change
State Government	SC Enterprise Information System (SCEIS)	Our agency collaborates regularly with the SCEIS Team. We work with them to resolve Accounting, Reporting, Payroll and Accounts Payable issues and to pursue system enhancements.	No Change

Type of Partner Entity	Name of Partner Entity	Description of Partnership	Change to the partnership during the past fiscal year
State Government	State agencies and state-supported colleges and universities	Our agency depends on certain agencies and all colleges and universities to provide us their stand-alone audited financial statements for us to incorporate into the state's ACFR.	No Change
State Government	State Treasurer's Office	Our agency works hand-in-hand with the Treasurer's Office. We send the Treasurer's Office warrants, which authorize it to release funds when disbursements are made.	No Change

2026

Reports Data

as submitted for the Accountability Report by:

E120 - COMPTROLLER GENERAL'S OFFICE

Report Name	Law Number (if applicable)	Summary of information requested in the report	Date of most recent submission DURING the past fiscal year	Reporting Frequency	Type of entity/entities	Method to access the report	Direct access hyperlink or agency contact (if not provided to LSA for posting online)	Changes to this report during the past fiscal year	Explanation why a report wasn't submitted
Agency Accountability Report	§1-1-810	The report "must contain the agency's or department's mission, objectives to accomplish the mission, and performance measures that show the degree to which objectives are being met." Agencies must "identify key program area descriptions and expenditures and link these to key financial and performance results measures."	September 2025	Annually	Governor or Lt. Governor AND Legislative entity or entities	Provided to LSA for posting online	https://www.scstatehouse.gov/reports/aar2024/aar2024.php	No Change	
Agreed-upon Procedures Audit (AUP)	97.2 & 117.21	Examines the financial activities of the agency.	February 2026	Annually	Other	Available on another website	https://osa.sc.gov/reports/	No Change	
Annual Comprehensive Financial Report (ACFR)	97.2 & §11-7-20	The State's complete audited financial statements for the previous fiscal year (July 1 through June 30). This includes the State's financial activities during that time period along with a detailed accounting of its assets, liabilities, fund balances, investment balances, bonded indebtedness, and pension and health care liabilities for public employees.	January 2026	Annually	Other	Available on agency's website	https://cg.sc.gov/financial-reports/annual-comprehensive-financial-reports-acfrs	No Change	
Dual Employment Report	§8-11-35	Provide a listing by agency of the names of employees receiving dual compensation and the amounts received. Employee information must be listed under the primary or "home" agency, and in a format which lists employees under the requesting or "secondary" agency.	December 2025	Annually	Legislative entity or entities	Available on agency's website	https://cg.sc.gov/financial-reports/dual-employment-reports	No Change	
Fiscal Year-End Close Out Report and Press Release	118.2	The budgetary closing of the state's books for the previous fiscal year, the results of which determine at what level the annual supplemental appropriations are funded; the year-end balances of various components of the general fund, such as the general reserve fund; and a budget-to-actual analysis of state agencies' total revenues and expenditures in the previous fiscal year.	August 2025	Annually	South Carolina state agency or agencies	Available on agency's website	https://cg.sc.gov/financial-reports/year-end-press-releases	No Change	
Information Security and Privacy Survey	117.107	Provide IT and personnel data to the Division of Technology Operations and the Division of Information Security regarding the IT equipment we have, the security measures we have in place, and staff that is involved with the process.	August 2025	Annually	South Carolina state agency or agencies	Electronic copy available upon request	Allison Williams awilliams@cg.sc.gov	No Change	
IT Data Collection and Planning	117.107	Provide IT, personnel, and budget information to the Division of Technology Operations and the Division of Information Security.	August 2025	Annually	South Carolina state agency or agencies	Electronic copy available upon request	Allison Williams awilliams@cg.sc.gov	No Change	
Travel Report	117.26	Include for each agency that receives an annual appropriation a listing of the top ten percent of each agency's employees for whom travel expenses and registration fees were paid by the agency, not to exceed twenty-five employees per agency. Expenditures must include state, federal and other sources of funds.	October 2025	Annually	Legislative entity or entities	Available on agency's website	https://cg.sc.gov/financial-reports/travel-reports	No Change	

AGENCY NAME:	Comptroller General's Office		
AGENCY CODE:	E120	SECTION:	97

2026
Accountability Report

SUBMISSION FORM

I have reviewed and approved the data submitted by the agency in the following templates:

- Data Template
  - Reorganization and Compliance
  - FY2026 Strategic Plan Results
  - FY2027 Strategic Plan Development
  - Legal
  - Services
  - Partnerships
  - Report or Review
  - Budget
- Discussion Template
- Organizational Template

I have reviewed and approved the financial report summarizing the agency's budget and actual expenditures, as entered by the agency into the South Carolina Enterprise Information System.

The information submitted is complete and accurate to the extent of my knowledge.

AGENCY DIRECTOR *(SIGN AND DATE)*:	**SIGNATURE ON FILE**	**Signature Received:** 09/09/2026
(TYPE/PRINT NAME):	Brian J. Gaines	

BOARD/CMSN CHAIR *(SIGN AND DATE)*:	**N/A**
(TYPE/PRINT NAME):	