

# Agency Certification and Transmittal Sheet

Code:

**E12**

Name:

**Comptroller General**

The Comptroller General's Office has not requested any new FTE positions or funding; we've only realigned staffing.

**Mission Statement:**

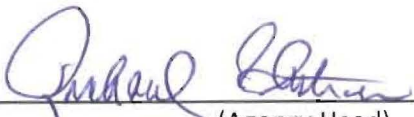
Serve the Legislature, Judiciary, Executive offices, state agencies, and the citizens of South Carolina by providing centralized statewide payroll and vendor payment processing and centralized statewide accounting and financial reporting in accordance with the statewide program budget structure mandated by the General Assembly and in accordance with Generally Accepted Accounting Principles (GAAP).

To the Office of State Budget

This, and accompanying statements, schedules, and explanatory sheets consisting of 55 pages constitute the operating budget estimates of this agency for all proposed expenditures for the 2012-2013 fiscal year.

All statements and explanations contained in the estimates submitted herewith are true and correct to the best of my knowledge.

Signed:

  
(Agency Head)

Date:

10/05/11

FISCAL YEAR 2012-13 BUDGET PLAN

I. EXECUTIVE SUMMARY

A. **Agency Section/Code/Name:**

Section 75/E12/Comptroller General's Office

B. **Summary Description of Strategic or Long-Term Goals:**

The Comptroller General is the state's chief fiscal and accounting officer. The Office provides fiscal and accounting controls over receipt and disbursement of public funds; reports regularly on the financial operations and condition of state government; and provides fiscal guidance to state agencies.

C. **2011-2012 Agency Recurring Base Appropriation:**

State	\$1,992,488
Federal	\$0
Other	\$840,000

D. **Number of Budget Categories:**

5

E. **Agency-wide Vacant FTEs**

Vacant FTEs as of July 31, 2011: 17

% Vacant: 36.2%

F. **Efficiency Measures:**

To process statewide payroll on dates mandated by state law 100% of the time. Also, to deposit all payroll withholdings within required time frames, and submit accurate and timely accounting and financial information to the Internal Revenue Service and others 100% of the time. To process statewide vendor payments as promptly as available resources allow.

G. **Number of Proviso Changes:**

4

**IIA. OPERATING BUDGET PROGRAMS**

Agency Section/Code/Name: Section 75/E12/Comptroller General's Office

**SUMMARY OF OPERATING BUDGET PROGRAMS FOR FY 2012-13**

OPERATING BUDGET PROGRAMS			FUNDING					FTEs			
Title	Activity Name	Activity No.	Non-Recurring State	Recurring State	Federal	Other	Total	State	Federal	Other	Total
Administrative Services	Administrative Services	126	0	470,507	0	72,601	543,108	6.00	0.00	0.00	6.00
Statewide Payroll/Accounts Payable	Statewide Accounts Payable/Payroll	121/122	0	796,570	0	194,899	991,469	21.00	0.00	0.00	21.00
Statewide Financial Reporting	Statewide Financial Reporting	124	0	303,077	0	182,000	485,077	6.00	0.00	0.00	6.00
Information Technology	Information Technology Services	123	0	40,135	0	355,924	396,059	4.00	0.00	0.00	4.00
Statewide Accounting Services	Statewide Accounting Services	125	0	404,907	0	34,576	439,483	7.00	0.00	0.00	7.00
For additional rows, place cursor in this gray box and press "Ctrl" + "b". (You need to start in this gray box for each row needed or the formulas will not copy properly.)											
<b>TOTAL OF ALL OPERATING BUDGET PROGRAMS</b>			<b>0</b>	<b>2,015,196</b>	<b>0</b>	<b>840,000</b>	<b>2,855,196</b>	<b>44.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44.00</b>

IIB. CAPITAL BUDGET/NON-RECURRING REQUESTS FOR FY 2012-13

Agency Section/Code/Name: 75/E12/Comptroller General's Office

SUMMARY OF CAPITAL BUDGET/NON-RECURRING REQUESTS FOR FY 2012-13

CAPITAL BUDGET/NON-RECURRING REQUESTS				Additional State Funds	Previously Authorized State Funds	Total Other Fund Sources	Project Total
Project No.*	Project Name	Activity Name	Activity No.				
N/A							0
							0
							0
							0
							0
For additional rows, place cursor in this gray box and press "Ctrl" + "c". (You need to start in this gray box for each row needed or the formulas will not copy properly.)							
<b>TOTAL OF ALL CAPITAL BUDGET/NON-RECURRING REQUESTS</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*if applicable

**A. Summary description of programs and how they relate to the mission of the agency:**

Provides executive leadership and supervision of all office operations and coordination and support of agency activities of important statewide financial functions. Provides financial services, communications, public information, administrative support and legislative liaison activity to support the agency's functions.

**B. Budget Program Number and Name:**

I. Administrative Services

**C. Agency Activity Number and Name:**

Note: If more than one activity maps to this program; provide all activity numbers, names, and approximate funding amounts.

Activity Number	Activity Name	State Non-Recurring	State Recurring	Federal	Other	Total
126	Administrative Services	\$ 0	\$470,507	\$0	\$72,601	\$543,108

**D. Performance Measures:**

*If program funding were to be distributed on outcomes-based performance metrics, list and briefly describe the quantifiable metrics and indicators that would be used to assess the success of this program. Detail the previous three years of metrics.*

Maintain and provide payroll and insurance records for all employees. Provide information for all EPMS reviews, reclassifications, performance appraisals and increases for covered positions. Received no audit exceptions in the areas of insurance, procurement, personnel, and finance which could serve as an indicator. The agency has not developed metrics for this Division as of this date. The Division supports all office operations from ordering supplies to providing executive management making it challenging to develop meaningful metrics.

**E. Program Interaction:**

*Briefly describe this program's interaction with agency staffing levels, support or supplement of other programs, and shared state resources.*

Administrative Services interacts with each staffing level to provide executive management, develop policies, and respond to requests for information or records. It also provides human resources, payroll, benefits, procurement, and supply services to all staffing levels. Administrative Services supports all agency programs and activities.

**F. Change Management:**

*Describe how the mission and focus of the program has changed over the past 5 years.*

Since 2009, each member of the Administrative Services staff has taken on additional duties and tasks to absorb budget reductions and loss of staff.

**G. Detailed Funding Information:**

FY 2012-13 Cost Estimates:	State Non-Recurring	State Recurring	Federal	Other	Total
Number of FTEs*	0.00	6.00	0.00	0.00	6.00
Personal Service	\$0	\$369,007	\$0	\$12,500	\$381,507
Employer Contributions	\$0	\$100,000	\$0	\$3,300	\$103,300
Program/Case Services	\$0	\$0	\$0	\$0	\$0
Pass-Through Funds	\$0	\$0	\$0	\$0	\$0
Other Operating Expenses	\$0	\$1,500	\$0	\$56,801	\$58,301
<b>Total</b>	\$0	\$470,507	\$0	\$72,601	\$543,108

\* If new FTEs are needed, please complete Section G (Detailed Justification for FTEs) below.

Is this budget category or program associated with a Capital Budget Priority? No  
 If yes, state Capital Budget Priority Number and Project Name:.

Please List proviso numbers that relate to this budget category or programs funded by this category.  
 75.1, 75.2, 75.3, 75.4, 75.5, 75.6, 75.7

**H. Changes to the Appropriation:**

Please explain any changes, to include re-alignments and funding or FTE increases requested in this year's appropriation, as detailed below:

Funding:

Year	State Non-Recurring	State Recurring	Federal	Other (Earmarked or Restricted)
2011-2012 Act	\$0	\$376,167	\$0	\$61,801
2012-2013 Act	\$0	\$470,507	\$0	\$72,601
Difference	\$0	\$94,340	\$0	\$10,800
% Difference	0.00%	25.08%	0.00%	17.48%

Explanation of Changes: State Recurring has increased due to Employer Contributions being included. However, Employer Contributions have increased slightly due to the Health Plan rate increase. Other funds have increased due to a temporary/part-time employee that will be paid 50% out of the Information Technology program and 50% out of the Administrative Services program. The increase in Other Funds is also related to Employer Contributions being included. The agency is requesting to move 1.00 FTE from Statewide Payroll/Accounts Payable to Administrative Services to hire one additional support staff to assist with a variety of administrative tasks, changing authorized FTE's from 5.00 to 6.00. In FY 2008-2009, Administrative Services was authorized 9.00 FTE's.

**I. Revenue Estimates:**

Please detail Sources of revenue for this program, identified by SAP fund number if a live SCEIS agency or the STARS number if a STARS agency. If several sources remit to a single subfund that cannot be split by source and appropriation or program, provide an estimate of the revenue dedicated to this program.

SAP Fund Number	Source Name	General Fund	Other State	Earmarked	Restricted	Federal
30350000	Payroll Deduction Processing Fee 75.3	\$0	\$0	\$28,525	\$0	\$0
30350000	Unemployment Compensation Fund Administration 75.4	\$0	\$0	\$17,287	\$0	\$0
30350000	Purchasing Card Rebate Program 75.5	\$0	\$0	\$25,926	\$0	\$0
30350000	Payroll System Maintenance for State Optional Retirement Program 75.7	\$0	\$0	\$863	\$0	\$0
10010000	General Fund	\$470,507	\$0	\$0	\$0	\$0

If expenditures for this program are greater than known or estimated revenues and the intent is to bridge part of this shortfall by drawing down balances in agency accounts or reserves, indicate the accounts and amount of the current reserve or balance that will likely be used below.

Please detail the long-term sustainability of this program if cash reserves are needed to operate.

If there is federal fund or other fund spending authority requested above the revenue streams detailed above, please indicate the amount and explanation for each.

**J. FTE Positions:**

Please detail the number of FTE's filled (F) by the program as of June 30 of each fiscal year, and the number authorized (A) by the Appropriations Act.

Fiscal Year	State	Other-Earmarked or Restricted	Federal	Total	Temporary, Temporary Grant, Time -limited
2012-2013 (A)	6.00	0.00	0.00	6.00	
2011-2012 (A)	5.00	0.00	0.00	5.00	
2010-2011 (F)	5.00	0.00	0.00	5.00	0.50
2010-2011 (A)	6.00	0.00	0.00	6.00	
2009-2010 (F)	5.00	0.00	0.00	5.00	1.50
2009-2010 (A)	5.00	0.00	0.00	5.00	
2008-2009 (F)	5.60	0.00	0.00	5.60	5.00
2008-2009 (A)	7.00	2.00	0.00	9.00	
2007-2008 (F)	5.60	0.00	0.00	5.60	6.00
2007-2008 (A)	8.00	0.00	0.00	8.00	

**K. Detailed Justification for FTEs:**

(1) Justification for New FTEs

(a) Justification:

(b) Future Impact on Operating Expenses or Facility Requirements:

(2) Position Details:

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00
Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00
Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00
Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0

**L. Summary description of programs and how they relate to the mission of the agency:**

Processes approximately 850,000 to 1 million requests for vendor payments each year from 75 state agencies. Reviews payment requests, certifies warrants for approved payments to the State Treasurer on a daily basis, maintains over 139,000 centralized vendor files to ensure accuracy for vendor payment and tax reporting, and prepares approximately 11,900 Form 1099's for income tax authorities. Administers major functions of the statewide Purchasing Card Program.

Processes payroll for approximately 47,000 state employees in 75 agencies. Gross annual payroll is approximately \$1.7 billion. Processes almost 1 million requests for changes to individual payroll records annually. Calculates net payroll each payday, remits all payroll deductions (including court ordered deductions), collects and remits employer contributions for FICA and State Retirement Systems. Prepares payroll related reports and tax returns on a payday, quarterly, and annual basis. Issues W-2's and Form 1099 returns to recipients and income tax authorities. Last year, approximately 50,000 W-2's were produced.

**M. Budget Program Number and Name:**

II. Statewide Payroll/Accounts Payable

**N. Agency Activity Number and Name:**

Note: If more than one activity maps to this program; provide all activity numbers, names, and approximate funding amounts.

Activity Number	Activity Name	State Non-Recurring	State Recurring	Federal	Other	Total
121/122	Statewide Payroll/Accounts Payable	\$0	\$796,570	\$0	\$194,899	\$991,469

**O. Performance Measures:**

*If program funding were to be distributed on outcomes-based performance metrics, list and briefly describe the quantifiable metrics and indicators that would be used to assess the success of this program. Detail the previous three years of metrics.*

Statewide Payroll: Agency has never missed a payroll deadline. Agency has always disbursed payroll deductions within established deadlines. Agency has always maintained employee payroll deduction files. Agency is developing a metric on responses by Payroll staff to Help Desk Tickets which the agency began handling in FY 2011.

Statewide Accounts Payable: The average time for processing Accounts Payable documents was 1.9 days in FY 2011, 2.2 days in FY 2010, and 2.6 days in FY 2009. The office has also began tracking the number of Accounts Payable transactions processed by the number of Accounts Payable processing staff. In FY 2011, our Accounts Payable unit had a processing staff of seven, each of whom processed an average of 116.4 thousand invoices. In FY 2010, our Account Payable unit had a processing staff of nine, each of whom processed an average of 116.7 thousand invoices.

**P. Program Interaction:**

*Briefly describe this program's interaction with agency staffing levels, support or supplement of other programs, and shared state resources.*

Both Accounts Payable and Payroll units interact with this agency's Accounting and Financial Reporting Units for statewide accounting and reporting purposes.

**Q. Change Management:**

*Describe how the mission and focus of the program has changed over the past five years.*

Resources have decreased drastically due to budget reductions that have occurred over the past five years. In 2011, there was over a 56% turnover rate in staff levels due to persons leaving for higher paying jobs, retirement, and budget reductions. SCEIS has increased the responsibility of payroll staff primarily due to the new centralized system identifying agency or other errors that staff must have cleared before payroll runs rather than addressing those errors after payroll runs as under the legacy system.



**R. Detailed Funding Information:**

FY 2012-13 Cost Estimates:	State Non-Recurring	State Recurring	Federal	Other	Total
Number of FTEs*	0.00	21.00	0.00	0.00	21.00
Personal Service	\$0	\$634,570	\$0	\$90,000	\$724,570
Employer Contributions	\$0	\$160,000	\$0	\$25,847	\$185,847
Program/Case Services	\$0	\$0	\$0	\$0	\$0
Pass-Through Funds	\$0	\$0	\$0	\$0	\$0
Other Operating Expenses	\$0	\$2,000	\$0	\$79,052	\$81,052
<b>Total</b>	\$0	\$796,570	\$0	\$194,899	\$991,469
<i>* If new FTEs are needed, please complete Section G (Detailed Justification for FTEs) below.</i>					

Is this budget category or program associated with a Capital Budget Priority? No  
 If yes, state Capital Budget Priority Number and Project Name:.

Please List proviso numbers that relate to this budget category or programs funded by this category.  
 75.2, 75.3, 75.4, 75.5, 75.6, 75.7

**S. Changes to the Appropriation:**

Please explain any changes, to include re-alignments and funding or FTE increases requested in this year's appropriation, as detailed below:

Funding:

Year	State Non-Recurring	State Recurring	Federal	Other (Earmarked or Restricted)
2011-2012 Act	\$0	\$680,343	\$0	\$144,052
2012-2013 Act	\$0	\$796,570	\$0	\$194,899
Difference	\$0	\$116,227	\$0	\$50,847
% Difference	0%	17.08%	0%	35.30%

Explanation of Changes: The majority of the increase in State Recurring is Employer Contributions. However, the agency also needs to fill a few critical positions, especially in Statewide Payroll, that will or have become vacant due to retirement and employees leaving for higher paying positions. The increase in Other Funds is due to additional **crucial** positions that need to be filled, especially in Statewide Payroll, as well as Employer Contributions increasing. The Statewide Accounts Payable (not Statewide Payroll) program is realigning FTE's and moving 3.00 out of the program into other budget programs within the agency.

**T. Revenue Estimates:**

Please detail Sources of revenue for this program, identified by SAP fund number if a live SCEIS agency or the STARS number if a STARS agency. If several sources remit to a single subfund that cannot be split by source and appropriation or program, provide an estimate of the revenue dedicated to this program.

SAP Fund Number	Source Name	General Fund	Other State	Earmarked	Restricted	Federal
30350000	Payroll Deduction Processing Fee 75.3	\$0	\$0	\$76,576	\$0	\$0
30350000	Unemployment Compensation Fund Administration 75.4	\$0	\$0	\$46,406	\$0	\$0
30350000	Purchasing Card Rebate Program 75.5	\$0	\$0	\$69,598	\$0	\$0
30350000	Payroll System Maintenance for State Optional Retirement Program 75.7	\$0	\$0	\$2,319	\$0	\$0
10010000	General Fund	\$796,570	\$0	\$0	\$0	\$0

If expenditures for this program are greater than known or estimated revenues and the intent is to bridge part of this shortfall by drawing down balances in agency accounts or reserves, indicate the accounts and amount of the current reserve or balance that will likely be used below.

Please detail the long-term sustainability of this program if cash reserves are needed to operate.

If there is federal fund or other fund spending authority requested above the revenue streams detailed above, please indicate the amount and explanation for each.

**U. FTE Positions:**

Please detail the number of FTE's filled (F) by the program as of June 30 of each fiscal year, and the number authorized (A) by the Appropriations Act.

Fiscal Year	State	Other-Earmarked or Restricted	Federal	Total	Temporary, Temporary Grant, Time -limited
2012-2013 (A)	21.00	0.00	0.00	21.00	
2011-2012 (A)	24.00	0.00	0.00	24.00	
2010-2011 (F)	11.34	0.00	0.00	11.34	3.00
2010-2011 (A)	25.00	0.00	0.00	25.00	
2009-2010 (F)	13.34	0.00	0.00	13.34	7.00
2009-2010 (A)	21.00	4.00	0.00	25.00	
2008-2009 (F)	18.00	0.00	0.00	18.00	5.00
2008-2009 (A)	24.00	2.00	0.00	26.00	
2007-2008 (F)	21.00	0.00	0.00	21.00	1.00
2007-2008 (A)	25.15	0.00	0.00	25.15	

**V. Detailed Justification for FTEs:**

(1) Justification for New FTEs

(a) Justification:

(b) Future Impact on Operating Expenses or Facility Requirements:

(2) Position Details:

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00
Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00
Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00
Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0

**A. Summary description of programs and how they relate to the mission of the agency:**

Provides centralized reporting of the State's financial activities in accordance with the program structure mandated by the General Assembly, Generally Accepted Accounting Principles (GAAP), and the Governmental Accounting Standards Board (GASB). Provides timely and accurate statewide financial data for State government and external parties including national bond rating services, potential bond investors, other State creditors, citizens, and agencies of the Federal government.

**B. Budget Program Number and Name:**

III. Statewide Financial Reporting

**C. Agency Activity Number and Name:**

Note: If more than one activity maps to this program; provide all activity numbers, names, and approximate funding amounts.

Activity Number	Activity Name	State Non-Recurring	State Recurring	Federal	Other	Total
124	Statewide Financial Reporting	\$0	\$303,077	\$0	\$182,000	\$485,077

**D. Performance Measures:**

*If program funding were to be distributed on outcomes-based performance metrics, list and briefly describe the quantifiable metrics and indicators that would be used to assess the success of this program. Detail the previous three years of metrics.*

Received an unqualified audit opinion on the CAFR. Earned the Certificate of Achievement for Excellence in Financial Reporting for the CAFR. Produced the Popular Annual Financial Report (PAFR) and Citizen's Report. Received GFOA's highest award for PAFR. Produced timely and accurate bond statements that were used in numerous bond offerings.

Metrics: Number of days to complete CAFR

Year	Days
FY 2009	157*
FY 2010	170*
FY 2011	**

\*Increase due to fewer staff, operation of two parallel accounting systems during information technology conversion, and delays by agencies in providing information.

\*\* In process

Number of GASB Pronouncements requiring application compared to staffing level

Year	GASB Pronouncements	Filled FTE's
FY 2009	56	7.00
FY 2010	59	5.00
FY 2011	64	5.00

**E. Program Interaction:**

*Briefly describe this program's interaction with agency staffing levels, support or supplement of other programs, and shared state resources.*

The annual financial reporting project involves interaction with the agency's Statewide Payroll, Accounts Payable, and Accounting Units as part of the compilation of statewide data. The staff assists the Statewide Accounting Unit with projects as time is available.

**F. Change Management:**

*Describe how the mission and focus of the program has changed over the past 5 years.*

Worked with reduced staff resources on completing the CAFR and providing statewide financial data for State government and external parties in a timely manner due to budget reductions over the years. The budget has decreased 42% over the past five years. There has been an increasing in the number of GAAP and GASB pronouncements each year that must be implemented throughout the year. Continue to work on fully converting the financial reporting process to SCEIS/SAP.

**G. Detailed Funding Information:**

FY 2012-13 Cost Estimates:	State Non-Recurring	State Recurring	Federal	Other	Total
Number of FTEs*	0.00	6.00	0.00	0.00	6.00
Personal Service	\$0	\$241,329	\$0	\$102,000	\$343,329
Employer Contributions	\$0	\$60,000	\$0	\$25,000	\$85,000
Program/Case Services	\$0	\$0	\$0	\$0	\$0
Pass-Through Funds	\$0	\$0	\$0	\$0	\$0
Other Operating Expenses	\$0	\$1,748	\$0	\$55,000	\$56,748
<b>Total</b>	\$0	\$303,077	\$0	\$182,000	\$485,077

\* If new FTEs are needed, please complete Section G (Detailed Justification for FTEs) below.

Is this budget category or program associated with a Capital Budget Priority? No  
 If yes, state Capital Budget Priority Number and Project Name:.

Please List proviso numbers that relate to this budget category or programs funded by this category.  
 75.2, 75.3, 75.4, 75.5, 75.6, 75.7

**H. Changes to the Appropriation:**

Please explain any changes, to include re-alignments and funding or FTE increases requested in this year's appropriation, as detailed below:

Funding:

Year	State Non-Recurring	State Recurring	Federal	Other (Earmarked or Restricted)
2011-2012 Act	\$0	\$212,521	\$0	\$120,278
2012-2013 Act	\$0	\$303,077	\$0	\$182,000
Difference	\$0	\$90,556	\$0	\$61,722
% Difference	0%	42.61%	0%	51.32%

Explanation of Changes: The increase in State Recurring is due to Employer Contributions increasing, as well as a Manager of Financial Reporting position that was vacant last year, but has been filled for this fiscal year. The increase in Other Funds is due to Employer Contributions, but also because of an increase in part-time/temporary employee hours during CAFR season.

**I. Revenue Estimates:**

Please detail Sources of revenue for this program, identified by SAP fund number if a live SCEIS agency or the STARS number if a STARS agency. If several sources remit to a single subfund that cannot be split by source and appropriation or program, provide an estimate of the revenue dedicated to this program.

SAP Fund Number	Source Name	General Fund	Other State	Earmarked	Restricted	Federal
30350000	Payroll Deduction Processing Fee 75.3	\$0	\$0	\$71,508	\$0	\$0
30350000	Unemployment Compensation Fund Administration 75.4	\$0	\$0	\$43,334	\$0	\$0
30350000	Purchasing Card Rebate Program 75.5	\$0	\$0	\$64,992	\$0	\$0
30350000	Payroll System Maintenance for State Optional Retirement Program 75.7	\$0	\$0	\$2,166	\$0	\$0
10010000	General Fund	\$303,077	\$0	\$0	\$0	\$0

If expenditures for this program are greater than known or estimated revenues and the intent is to bridge part of this shortfall by drawing down balances in agency accounts or reserves, indicate the accounts and amount of the current reserve or balance that will likely be used below.

Please detail the long-term sustainability of this program if cash reserves are needed to operate.

If there is federal fund or other fund spending authority requested above the revenue streams detailed above, please indicate the amount and explanation for each.

**J. FTE Positions:**

Please detail the number of FTE's filled (F) by the program as of June 30 of each fiscal year, and the number authorized (A) by the Appropriations Act.

Fiscal Year	State	Other-Earmarked or Restricted	Federal	Total	Temporary, Temporary Grant, Time -limited
2012-2013 (A)	6.00	0.00	0.00	6.00	
2011-2012 (A)	6.00	0.00	0.00	6.00	
2010-2011 (F)	5.33	0.00	0.00	5.33	1.00
2010-2011 (A)	11.00	0.00	0.00	11.00	
2009-2010 (F)	10.66	0.00	0.00	10.66	0.00
2009-2010 (A)	20.40	3.60	0.00	24.00	
2008-2009 (F)	6.00	0.00	0.00	6.00	0.00
2008-2009 (A)	9.00	1.00	0.00	10.00	
2007-2008 (F)	5.00	0.00	0.00	5.00	0.00
2007-2008 (A)	8.85	3.00	0.00	11.85	

**K. Detailed Justification for FTEs:**

(1) Justification for New FTEs

(a) Justification:

(b) Future Impact on Operating Expenses or Facility Requirements:

(2) **Position Details:**

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00
Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00
Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00
Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0

**A. Summary description of programs and how they relate to the mission of the agency:**

Supports the SCEIS project team in implementing the new statewide computer system. Provides information technology application development, maintenance, production control, technology procurement, local area network (LAN) and PC support services for the Comptroller General's Office. Develops applications for statewide accounting and payroll, Optional Retirement Program (ORP), and internal agency administration. Provides management of LAN/PC support by working with Division of State Information Technology (DSIT) network and desktop support to maintain and install new servers, workstations and peripherals. Manages the development of the agency website, our primary means of promulgating accountability and transparency guidelines to state agencies.

**B. Budget Program Number and Name:**

IV. Information Technology

**C. Agency Activity Number and Name:**

Note: If more than one activity maps to this program; provide all activity numbers, names, and approximate funding amounts.

Activity Number	Activity Name	State Non-Recurring	State Recurring	Federal	Other	Total
123	Information Technology	\$0	\$40,135	\$0	\$355,924	\$396,059

**D. Performance Measures:**

*If program funding were to be distributed on outcomes-based performance metrics, list and briefly describe the quantifiable metrics and indicators that would be used to assess the success of this program. Detail the previous three years of metrics.*

Meet all requested development and maintenance needs of the agency. Developed and maintained STARS/SAP interface to use until SCEIS is fully implemented. Assisted with converting agencies to the SCEIS system. Updated the office website to allow for more interactive use by agencies communicating with the Comptroller General's Office. Maintain Statewide Spending Transparency and Stimulus Transparency websites designed to keep public informed and ensure high levels of transparency and accountability. Received no audit exceptions from annual IT audit performed as part of the statewide audit. The costs for delivery of all IT services compared favorably to the estimated costs of contracting for these services from either the Budget and Control Board – DSIT or through vendor services available on State contract for IT personnel.

Metrics:

Total costs for Development, Maintenance and Production of Applications by Agency compared to estimated cost of contracting for services:

Year	Agency*	Contract**
FY 2009	\$787,938	\$1,031,924
FY 2010	\$750,316	\$947,684
FY 2011	\$425,060	\$632,857

\* Agency cost includes personnel and operating expenses.

\*\*Based on DSIT published rates.

Average per hour rate for Development, Maintenance and Production:

Year	Agency*	Contract**
FY 2009	\$48.00	\$63.00
FY 2010	\$51.00	\$64.00
FY 2011	\$44.00	\$66.00

**E. Program Interaction:**

*Briefly describe this program's interaction with agency staffing levels, support or supplement of other programs, and shared state resources.*

The Information Technology program works with executive staff and the Statewide Accounting Unit on developing and maintaining transparency websites. IT supports all statewide agency operations. Assists executive staff and other agency programs in responding to requests for information.



**F. Change Management:**

*Describe how the mission and focus of the program has changed over the past 5 years.*

Due to the almost complete implementation of SCEIS, the agency has reduced IT staff to provide funds for staffing other critical agency operations that lost staff due to budget reductions.

**G. Detailed Funding Information:**

FY 2012-13 Cost Estimates:	State Non-Recurring	State Recurring	Federal	Other	Total
Number of FTEs*	0.00	4.00	0.00	0.00	4.00
Personal Service	\$0	\$30,070	\$0	\$112,500	\$142,570
Employer Contributions	\$0	\$9,000	\$0	\$40,000	\$49,000
Program/Case Services	\$0	\$0	\$0	\$0	\$0
Pass-Through Funds	\$0	\$0	\$0	\$0	\$0
Other Operating Expenses	\$0	\$1,065	\$0	\$203,424	\$204,489
<b>Total</b>	\$0	\$40,135	\$0	\$355,924	\$396,059

\* If new FTEs are needed, please complete Section G (Detailed Justification for FTEs) below.

Is this budget category or program associated with a Capital Budget Priority? No  
 If yes, state Capital Budget Priority Number and Project Name:.

Please List proviso numbers that relate to this budget category or programs funded by this category.  
 75.2, 75.3, 75.4, 75.5, 75.6, 75.7

**H. Changes to the Appropriation:**

Please explain any changes, to include re-alignments and funding or FTE increases requested in this year's appropriation, as detailed below:

Funding:

Year	State Non-Recurring	State Recurring	Federal	Other (Earmarked or Restricted)
2011-2012 Act	\$0	\$42,135	\$0	\$379,973
2012-2013 Act	\$0	\$40,135	\$0	\$355,924
Difference	\$0	(\$2,000)	\$0	(\$24,049)
% Difference	0%	(4.75%)	0%	(6.33%)

Explanation of Changes: State Recurring decreased slightly due to a vacancy that may be filled later in the year that has a lesser salary. Other funds have been realigned. The agency transferred three positions to support the SCEIS project and moved the related funding to other program areas to provide staffing for other critical agency operations that lost staff due to budget reductions. The agency has moved more funding towards Operating expenses due to the possibility of a new lease for computers, as well as updating the agency's aging network switches.

**I. Revenue Estimates:**

Please detail Sources of revenue for this program, identified by SAP fund number if a live SCEIS agency or the STARS number if a STARS agency. If several sources remit to a single subfund that cannot be split by source and appropriation or program, provide an estimate of the revenue dedicated to this program.

SAP Fund Number	Source Name	General Fund	Other State	Earmarked	Restricted	Federal
30350000	Payroll Deduction Processing Fee 75.3	\$0	\$0	\$139,843	\$0	\$0
30350000	Unemployment Compensation Fund Administration 75.4	\$0	\$0	\$84,746	\$0	\$0
30350000	Purchasing Card Rebate Program 75.5	\$0	\$0	\$127,101	\$0	\$0
30350000	Payroll System Maintenance for State Optional Retirement Program 75.7	\$0	\$0	\$4,234	\$0	\$0
10010000	General Fund	\$40,135	\$0	\$0	\$0	\$0

If expenditures for this program are greater than known or estimated revenues and the intent is to bridge part of this shortfall by drawing down balances in agency accounts or reserves, indicate the accounts and amount of the current reserve or balance that will likely be used below.

Please detail the long-term sustainability of this program if cash reserves are needed to operate.

If there is federal fund or other fund spending authority requested above the revenue streams detailed above, please indicate the amount and explanation for each.

**J. FTE Positions:**

Please detail the number of FTE's filled (F) by the program as of June 30 of each fiscal year, and the number authorized (A) by the Appropriations Act.

Fiscal Year	State	Other-Earmarked or Restricted	Federal	Total	Temporary, Temporary Grant, Time -limited
2012-2013 (A)	4.00	0.00	0.00	4.00	
2011-2012 (A)	7.00	0.00	0.00	7.00	
2010-2011 (F)	1.00	3.00	0.00	4.00	0.50
2010-2011 (A)	7.40	7.60	0.00	15.00	
2009-2010 (F)	2.00	7.00	0.00	9.00	0.50
2009-2010 (A)	13.00	0.00	0.00	13.00	
2008-2009 (F)	9.40	0.00	0.00	9.40	1.00
2008-2009 (A)	10.00	2.00	0.00	12.00	
2007-2008 (F)	9.40	0.00	0.00	9.40	1.00
2007-2008 (A)	11.00	4.00	0.00	15.00	

**K. Detailed Justification for FTEs:**

(1) Justification for New FTEs

(a) Justification:

(b) Future Impact on Operating Expenses or Facility Requirements:

(2) Position Details:

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00
Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00
Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00
Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0

**A. Summary description of programs and how they relate to the mission of the agency:**

Provides statewide accounting services for State financial activities. Processes and maintains a data center for financial documents submitted by agencies to the Comptroller General's Office for review, verification and processing. Administers the Unemployment Compensation Fund for State employees. Responds to requests for financial information from government officials, media and the public.

**B. Budget Program Number and Name:**

V. Statewide Accounting Services

**C. Agency Activity Number and Name:**

Note: If more than one activity maps to this program; provide all activity numbers, names, and approximate funding amounts.

Activity Number	Activity Name	State Non-Recurring	State Recurring	Federal	Other	Total
125	Statewide Accounting Services	\$0	\$404,907	\$0	\$34,576	\$439,483

**D. Performance Measures:**

*If program funding were to be distributed on outcomes-based performance metrics, list and briefly describe the quantifiable metrics and indicators that would be used to assess the success of this program. Detail the previous three years of metrics.*

Set up 100% of the accounts required to control the state's financial activities in accordance with the Appropriations Act. Monitor and account for financial transactions in accordance with the Appropriations Act. Distribute reports on financial activity to agencies daily, weekly, monthly, and yearly. Respond to requests for information by the General Assembly, federal agencies, media, auditors, and citizens. Process and store over 6.7 million paper or digital documents in accordance with the State's Public Records Act and the Department of Archives and History's records retention schedules. Processed 18,459 documents in FY 2011 with a total value of \$44 billion with an Accounting Services staff of 4.33 filled FTE's (first year data collected).

Metrics:

Average Days to Respond to Information Requests:

Year	Average Days
FY 2009	4.2
FY 2010	3.9
FY 2011	4.4*

\* Fewer staff

**E. Program Interaction:**

*Briefly describe this program's interaction with agency staffing levels, support or supplement of other programs, and shared state resources.*

Statewide Accounting Services responds to inquiries on accounting issues from the Payroll and Accounts Payable Units. Staff assists with the annual CAFR as time permits.

**F. Change Management:**

*Describe how the mission and focus of the program has changed over the past 5 years.*

Budget cuts have lead to staffing reductions that in turn have lead to overworked and insufficient staff and the inability to increase the level of review of transactions, accounting guidance to agencies, and development of accounting publications and policies. Agency seeks to realign two vacant FTE's to this program.

**G. Detailed Funding Information:**

FY 2012-13 Cost Estimates:	State Non-Recurring	State Recurring	Federal	Other	Total
Number of FTEs*	0.00	7.00	0.00	0.00	7.00
Personal Service	\$0	\$323,556	\$0	\$0	\$323,556
Employer Contributions	\$0	\$80,000	\$0	\$0	\$80,000
Program/Case Services	\$0	\$0	\$0	\$0	\$0
Pass-Through Funds	\$0	\$0	\$0	\$0	\$0
Other Operating Expenses	\$0	\$1,351	\$0	\$34,576	\$35,927
<b>Total</b>	<b>\$0</b>	<b>\$404,907</b>	<b>\$0</b>	<b>\$34,576</b>	<b>\$439,483</b>

\* If new FTEs are needed, please complete Section G (Detailed Justification for FTEs) below.

Is this budget category or program associated with a Capital Budget Priority? No  
 If yes, state Capital Budget Priority Number and Project Name:.

Please List proviso numbers that relate to this budget category or programs funded by this category.  
 75.2, 75.3, 75.4, 75.5, 75.6, 75.7

**H. Changes to the Appropriation:**

Please explain any changes, to include re-alignments and funding or FTE increases requested in this year's appropriation, as detailed below:

Funding:

Year	State Non-Recurring	State Recurring	Federal	Other (Earmarked or Restricted)
2011-2012 Act	\$0	\$259,175	\$0	\$34,576
2012-2013 Act	\$0	\$404,907	\$0	\$34,576
Difference	\$0	\$145,732	\$0	\$0
% Difference	0%	56.23%	0%	0%

Explanation of Changes: State Recurring increased due to Employer Contributions, and also funding due to realignment of two vacant FTE's to Statewide Accounting Services to address understaffing due to budget reductions.

**I. Revenue Estimates:**

Please detail Sources of revenue for this program, identified by SAP fund number if a live SCEIS agency or the STARS number if a STARS agency. If several sources remit to a single subfund that cannot be split by source and appropriation or program, provide an estimate of the revenue dedicated to this program.

SAP Fund Number	Source Name	General Fund	Other State	Earmarked	Restricted	Federal
30350000	Payroll Deduction Processing Fee 75.3	\$0	\$0	\$13,585	\$0	\$0
30350000	Unemployment Compensation Fund Administration 75.4	\$0	\$0	\$8,233	\$0	\$0
30350000	Purchasing Card Rebate Program 75.5	\$0	\$0	\$12,347	\$0	\$0

30350000	Payroll System Maintenance for State Optional Retirement Program 75.7	\$0	\$0	\$411	\$0	\$0
10010000	General Fund	\$404,907	\$0	\$0	\$0	\$0

If expenditures for this program are greater than known or estimated revenues and the intent is to bridge part of this shortfall by drawing down balances in agency accounts or reserves, indicate the accounts and amount of the current reserve or balance that will likely be used below.

Please detail the long-term sustainability of this program if cash reserves are needed to operate.

If there is federal fund or other fund spending authority requested above the revenue streams detailed above, please indicate the amount and explanation for each.

**J. FTE Positions:**

Please detail the number of FTE's filled (F) by the program as of June 30 of each fiscal year, and the number authorized (A) by the Appropriations Act.

Fiscal Year	State	Other-Earmarked or Restricted	Federal	Total	Temporary, Temporary Grant, Time -limited
2012-2013 (A)	7.00	0.00	0.00	7.00	
2011-2012 (A)	5.00	0.00	0.00	5.00	
2010-2011 (F)	4.33	0.00	0.00	4.33	0.00
2010-2011 (A)	10.00	0.00	0.00	10.00	
2009-2010 (F)	0.00	0.00	0.00	0.00	0.00
2009-2010 (A)	0.00	0.00	0.00	0.00	**Combined w/ Financial Reporting at this time.
2008-2009 (F)	6.00	0.00	0.00	6.00	1.00
2008-2009 (A)	9.40	0.60	0.00	10.00	
2007-2008 (F)	7.00	0.00	0.00	7.00	1.00
2007-2008 (A)	7.40	0.60	0.00	8.00	

**K. Detailed Justification for FTEs:**

(1) Justification for New FTEs

(a) Justification:

(b) Future Impact on Operating Expenses or Facility Requirements:

(2) Position Details:

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00
Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00
Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0

	State	Federal	Earmarked	Restricted	Total
Position Title:					
Number of FTEs	0.00	0.00	0.00	0.00	0.00

Personal Service	\$0	\$0	\$0	\$0	\$ 0
Employer Contributions	\$0	\$0	\$0	\$0	\$ 0





**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 75.1

**B. Appropriation**

Related budget category, program, or non-recurring request (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? Agency-specific

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Signature Authorization

**F. Summary**

Summary of Existing or New Proviso: The Comptroller General is authorized to designate certain employees to sign, in his stead, warrants drawn against the State Treasurer and the State Treasurer is authorized to accept such signatures when notified by the Comptroller General.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

N/A

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
The Comptroller General's Office recommends to the General Assembly that the proviso be codified.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

There is no fiscal impact.

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*75.1 (CG: Signature Authorization) The Comptroller General is hereby authorized to designate certain employees to sign, in his stead, warrants drawn against the State Treasurer and the State Treasurer is hereby authorized to accept such signatures when notified by the Comptroller General. This provision shall in no way relieve the Comptroller General of responsibility.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 75.2

**B. Appropriation**

Related budget category, program, or non-recurring request (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? Agency-specific

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: GAAP Implementation & Refinement

**F. Summary**

Summary of Existing or New Proviso: The Comptroller General is directed to maintain a Statewide Accounting and Reporting System that will result in proper authorization and control of agency expenditures. Under oversight of the General Assembly, the Comptroller General is given authority to issue accounting policy directives to state agencies in order to comply with GAAP.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

N/A

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
The Comptroller General's Office defers to the General Assembly on the issue of codification.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

There is no fiscal impact.

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*75.2 (CG: GAAP Implementation & Refinement) It is the intent of the General Assembly that the State of South Carolina issue financial statements in conformance with Generally Accepted Accounting Principles (GAAP). To this end, the Comptroller General is directed, as the State Accounting Officer, to maintain a Statewide Accounting and Reporting System 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.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 75.3

**B. Appropriation**

Related budget category, program, or non-recurring request (*Leave blank if not associated with funding priority*):

- I. Administrative Services
- II. Statewide Payroll/Accounts Payable
- III. Statewide Financial Reporting
- IV. Information Technology
- V. Statewide Accounting

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? Agency-specific

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Payroll Deduction Processing Fee

**F. Summary**

Summary of Existing or New Proviso: There shall be a fee for processing payroll deductions for vendors receiving payments from the Statewide payroll system, not to exceed twenty cents, per deduction per pay day. The proviso also directs the expenditure of fees established by statute for processing child support payroll deductions from State employees. These revenues may be used to support the operations of the Comptroller General's Office.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

This proviso directs the expenditures for support of operations of the agency. This direction is necessary in order for the agency to operate at a sustainable level.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
The Comptroller General's Office defers to the General Assembly on the issue of codification.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

State - \$0

Federal - \$0

Other - \$330,000 approximate to be received throughout the fiscal year

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

75.3. *(CG: Payroll Deduction Processing Fee) There shall be a fee for processing payroll deductions, not to exceed twenty cents, for insurance plans, credit unions, deferred compensation plans, benefit providers, and professional associations per deduction per pay day. This fee shall not be applied to charitable deductions. The revenues generated from these fees and those provided for child support deductions in accordance with Section 20-7-1315(F)(3), 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.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 75.4

**B. Appropriation**

Related budget category, program, or non-recurring reqes (*Leave blank if not associated with funding priority*):

- I. Administrative Services
- II. Statewide Payroll/Accounts Payable
- III. Statewide Financial Reporting
- IV. Information Technology
- V. Statewide Accounting

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? Agency-specific

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Unemployment Compensation Fund Administration

**F. Summary**

Summary of Existing or New Proviso: The lesser of two percent or \$200,000 of the fund balance of the Unemployment Compensation Fund shall be paid out annually to the Comptroller General's Office to be used by the agency to recover the costs of administering the fund.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

This proviso directs the expenditures for support of operations of the agency, recovering the costs of administering the fund. This direction is necessary in order for the agency to operate at a sustainable level. The Budget Office and this office have undertaken more work on the management of this activity after the decision to discontinue the use of a vendor that supported the activity as a cost saving measure.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
The Comptroller General's Office defers to the General Assembly on the issue of codification.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

State - \$0  
Federal - \$0  
Other - \$200,000

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*75.4. (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, S. C. 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.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 75.5

**B. Appropriation**

Related budget category, program, or non-recurring request (*Leave blank if not associated with funding priority*):

- I. Administrative Services
- II. Statewide Payroll/Accounts Payable
- III. Statewide Financial Reporting
- IV. Information Technology
- V. Statewide Accounting

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? Agency-specific

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Purchasing Card Rebate Program

**F. Summary**

Summary of Existing or New Proviso: The Comptroller General's Office 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 operations of the agency. The office has increased the level of activities in oversight of the Purchasing Card Program and has been successful in increasing the rebates to the State.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

This proviso directs the expenditures for support of operations of the agency. This direction is necessary in order for the agency to operate at a sustainable level.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
The Comptroller General's Office defers to the General Assembly on the issue of codification.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

State - \$0

Federal - \$0

Other - \$300,000

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

75.5. (CG: Purchasing Card Rebate Program) The Office of Comptroller General is authorized to retain the first \$100,000 of rebate associated with the Purchasing Card Program and \$200,000 of agency incentive rebates. The funds retained may be used to support the operations of the Office of Comptroller General and any unexpended balance may be carried forward from the prior fiscal year into the current fiscal year and be utilized for the same purposes.

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 75.6

**B. Appropriation**

Related budget category, program, or non-recurring reques (*Leave blank if not associated with funding priority*):

I. Administrative Services

II. Statewide Payroll/Accounts Payable

IV. Information Technology

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? Agency-specific

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Federal 3% Withholding Mandate

**F. Summary**

Summary of Existing or New Proviso: If the Tax Reconciliation Act of 2005 is enacted into law and implemented by the Federal Government, the Comptroller General's Office may assess charges against state agencies for their pro rata share of the costs of the implementation of the program to comply with this Federal mandate. The total necessary costs assessed against agencies during the first fiscal year shall not exceed \$235,000. The implementation of the program has been delayed by the Federal government until State FY 2012-2013.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

This proviso directs the expenditures for the costs of implementing this program. This direction is necessary in order for the agency to operate at a sustainable level.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
The Federal program making this proviso necessary may be temporary.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

State - \$0

Federal - \$0

Other - \$235,000

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

75.6. *(CG: Federal 3% Withholding Mandate) In the event the provision in the Tax Reconciliation Act of 2005 (Public Law 109-222) requiring the withholding of three per cent (3%) of payments to vendors and other payees for remission to the Internal Revenue Service is enacted into law and implemented by the Federal Government, the Comptroller General's Office may assess charges against state agencies for their pro rata share of the costs of the implementation and operation of the program to comply with this federal mandate. The total costs of the program assessed against agencies during the first fiscal year of the program shall not exceed \$235,000. The methodology for the pro rata assessment shall be based on each agency's volume of payments to which the three percent (3%) withholding mandate would have applied during the last completed fiscal year. These revenues may be retained and expended by the Comptroller General's Office to support implementation and operation of the program. Unexpended funds may be carried forward from the prior fiscal year into the current fiscal year and expended for the same purpose. The Comptroller General's Office shall provide the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee with an explanation of the assessment methodology and the assessment to be charged to each agency at least fifteen (15) days before the issuance of the assessments. The assessment shall be paid by each agency to the Comptroller General's Office within thirty (30) days of the issuance of the assessment.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 75.7

**B. Appropriation**

Related budget category, program, or non-recurring reques (*Leave blank if not associated with funding priority*):

- I. Administrative Services
- II. Statewide Payroll/Accounts Payable
- III. Statewide Financial Reporting
- IV. Information Technology
- V. Statewide Accounting

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? Agency-specific

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Payroll System Maintenance for State Optional Retirement Program

**F. Summary**

Summary of Existing or New Proviso: The Comptroller General is authorized to contract with the SC Retirement System to maintain the State's payroll and accounting systems to accommodate the requirements of the State Optional Retirement Program (ORP), seeking cost recovery not to exceed \$100,000 for the SC Retirement System for those services.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

This proviso directs the expenditures for support of the operations of the Comptroller General's Office. This direction is necessary in order for the agency to operate at a sustainable level and to seek cost recovery.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
The need for this proviso may be temporary.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

State - \$0  
Federal - \$0  
Other - \$100,000

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

75.7. *(CG: Payroll System Maintenance for State Optional Retirement Program) The Comptroller General is hereby authorized to contract on mutually agreeable terms with the South Carolina Retirement System to maintain the State's payroll and accounting systems to accommodate the requirements of the State Optional Retirement Program (ORP). The Office of the Comptroller General is authorized to seek cost recovery not to exceed \$100,000 from the SC Retirement System for those services. The cost recovery may be used to support the operations of the Office of the Comptroller General and any unexpended balance may be carried forward from the prior fiscal year into the current fiscal year and be used for the same purposes.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 89.1

**B. Appropriation**

Related budget category, program, or non-recurring reques (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? General proviso that affects the agency

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Revenues, Deposits Credited to General Fund

**F. Summary**

Summary of Existing or New Proviso: All general state revenues derived from taxation, licenses, fees, or from any other source whatsoever, and all institutional and departmental revenues or collections must be remitted to the State Treasurer at least once each week and must be credited to the General Fund of the State. Each institution or agency remitting such income shall attach with such remittance a report or statement showing the sources itemized accordingly and also forward a copy to the Comptroller General and Budget and Control Board.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

Defer to the General Assembly and State Treasurer on this question.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
Defer to the General Assembly on issue of codification.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

None to the Comptroller General's Office

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*89.1.(GP: Revenues, Deposits Credited to General Fund) For the current fiscal year, except as hereinafter specifically provided, all general state revenues derived from taxation, licenses, fees, or from any other source whatsoever, and all institutional and departmental revenues or collections, including income from taxes, licenses, fees, the sale of commodities and services, and income derived from any other departmental or institutional source of activity, must be remitted to the State Treasurer at least once each week, when practical, and must be credited, unless otherwise directed by law, to the General Fund of the State. Each institution, department or agency, in remitting such income to the State Treasurer, shall attach with each such remittance a report or statement, showing in detail the sources itemized according to standard budget classification from which such income was derived, and shall, at the same time, forward a copy of such report or statement to the Comptroller General and the Budget and Control Board. 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. General fund appropriations herein made for the support of the public school system of the State must be greater than or equal to the revenues derived from the General Retail Sales Tax, the Soft Drinks Tax, and the state's portion of the Alcoholic Liquors Tax and Cable Television Fees as forecasted in the general fund revenue estimate of the Board of Economic Advisors as accounted for in Section 88 of this act. Appropriations in this act for the support of the public school system shall include the following:*

*Department of Education;*

*State Board for Technical and Comprehensive Education;*

*Educational Television Commission;*



*Wil Lou Gray Opportunity School;  
School for the Deaf and the Blind;  
John de la Howe School;  
Debt Service on Capital Improvement Bonds Applicable to  
Above Agencies;  
Debt Service on School Bonds;  
Other School Purposes.*

*Nothing contained herein shall be construed as diminishing the educational funding requirements of this section.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 89.9

**B. Appropriation**

Related budget category, program, or non-recurring reques (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? General proviso that affects the agency

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Transfer of Appropriations

**F. Summary**

Summary of Existing or New Proviso: Agencies and institutions shall be authorized to transfer appropriations within programs and within the agency with notification to the Division of Budget and Analyses and Comptroller General.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

Directs the authorization to transfer appropriations within programs and within the agency not to exceed 20% of the program budget. This is necessary to absorb General Fund budget reductions, as well as, cover costs for that particular program if expenditures have exceeded budget established.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
Defer to the General Assembly on issue of codification.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

None to the Comptroller General's Office.

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*89.9. (GP: Transfers of Appropriations) Agencies and institutions shall be authorized to transfer appropriations within programs and within the agency with notification to the Division of Budget and Analyses and Comptroller General. No such transfer may exceed twenty percent of the program budget. Upon request, details of such transfers may be provided to members of the General Assembly on an agency by agency basis. Transfers of appropriations from personal service accounts to other operating accounts or from other operating accounts to personal service accounts may be restricted to any established standard level set by the Budget and Control Board upon formal approval by a majority of the members of the Budget and Control Board.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 89.16

**B. Appropriation**

Related budget category, program, or non-recurring request (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? General proviso that affects the agency

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Amend

**E. Title**

Descriptive Proviso Title: Allowance for Residences & Compensation Restrictions

**F. Summary**

Summary of Existing or New Proviso: Proviso governs certain aspects of compensation for certain officials.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): Delete language in fourth paragraph on reporting commuting mileage as income. Makes proviso consistent with Proviso 89.97 and SC Code Section 1-11-270.

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

Defer to the General Assembly.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected

Defer to the General Assembly on issue of codification. The changes make the proviso consistent with Proviso 89.97 and SC Code Section 1-11-270. If changes are not made, there will be an inconsistency.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

None to the Comptroller General's Office.

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*89.16.(GP: Allowance for Residences & Compensation Restrictions) That salaries paid to officers and employees of the State, including its several boards, commissions, and institutions shall be in full for all services rendered, and no perquisites of office or of employment shall be allowed in addition thereto, but such perquisites, commodities, services or other benefits shall be charged for at the prevailing local value and without the purpose or effect of increasing the compensation of said officer or employee. The charge for these items may be payroll deducted at the discretion of the Comptroller General or the chief financial officer at each agency maintaining its own payroll system. This shall not apply to the Governor's Mansion, nor for department-owned housing used for recruitment and training of Mental Health Professionals, nor to guards at any of the state's penal institutions and nurses and attendants at the Department of Mental Health, and the Department of Disabilities and Special Needs, and registered nurses providing clinical care at the MUSC Medical Center, nor to the Superintendent and staff of John de la Howe School, nor to the cottage parents and staff of Wil Lou Gray Opportunity School, nor to full-time or part-time staff who work after regular working hours in the SLED Communications Center or Maintenance Area, nor to adult staff at the Governor's School for Science and Mathematics who are required to stay on campus by the institution because of job requirements or program participation. The presidents of those state institutions of higher learning authorized to provide on-campus residential facilities for students may be permitted to occupy residences on the grounds of such institutions without charge.*

*Any state institution of higher learning may provide a housing allowance to the president in lieu of a residential facility, the amount to be approved by the Budget and Control Board.*

*That the following may be permitted to occupy residences owned by the respective departments without charge: the Director of the Department of Mental Health; the Farm Director, Farm Managers, and Specialists employed at the Wateree River Correctional*

*Institution; the South Carolina State Commission of Forestry fire tower operators, forestry aides, and caretaker at central headquarters; the Department of Natural Resources' Game Management Personnel, Fish Hatchery Superintendents, Lake Superintendent, and Fort Johnson Superintendent; the Department of Parks, Recreation and Tourism field personnel in the State Parks Division; Director of Wil Lou Gray Opportunity School; President of the School for the Deaf and the Blind; houseparents for the Commission for the Blind; South Carolina Department of Health and Environmental Control personnel at the State Park Health Facility and Camp Burnt Gin; Residence Life Coordinators at Lander University; Residence Life Directors, temporary and transition employees, student interns, and emergency personnel at Winthrop University; Farm Superintendent at Winthrop University; Residence Hall Directors at the College of Charleston; Clemson University's Head Football Coach; the Department of Disabilities and Special Needs' physicians and other professionals at Whitten Center, Clemson University Off-Campus Agricultural Staff and Housing Area Coordinators; and University of South Carolina's Manager of Bell Camp Facility, Housing Maintenance Night Supervisors, Residence Life Directors, temporary and transition employees, and emergency medical personnel; TriCounty Technical College's Bridge to Clemson Resident and Area Directors. Except in the case of elected officials, the fair market rental value of any residence furnished to a state employee shall be reported by the state agency furnishing the residence to the Agency Head Salary Commission, and the Division of Budget and Analyses by October first, of each fiscal year.*

*All salaries paid by departments and institutions shall be in accord with a uniform classification and compensation plan, approved by the Budget and Control Board, applicable to all personnel of the State Government whose compensation is not specifically fixed in this act. Such plan shall include all employees regardless of the source of funds from which payment for personal service is drawn. The Division of Budget and Analyses of the Budget and Control Board is authorized to approve temporary salary adjustments for classified and unclassified employees who perform temporary duties which are limited by time and/or funds. When approved, a temporary salary adjustment shall not be added to an employee's base salary and shall end when the duties are completed and/or the funds expire. Academic personnel of the institutions of higher learning and other individual or group of positions that cannot practically be covered by the plan may be excluded therefrom but their compensations as approved by the Division of Budget and Analyses shall, nevertheless, be subject to review by the Budget and Control Board. Salary appropriations for employees fixed in this act shall be in full for all services rendered, and no supplements from other sources shall be permitted or approved by the Budget and Control Board. With the exception of travel and subsistence, legislative study committees shall not compensate any person who is otherwise employed as a full-time state employee. Salaries of the heads of all agencies of the State Government shall be specifically fixed in this act and no salary shall be paid any agency head whose salary is not so fixed. ~~Commuter mileage on non-exempt state vehicles shall be considered as income and reported by the Comptroller General in accordance with IRS regulations.~~ As long as there is no impact on appropriated funds, state agencies and institutions shall be allowed to spend public funds and/or other funds for designated employee award programs which shall have written criteria approved by the agency governing board or commission. For purposes of this section, monetary awards, if any, shall not be considered a part of an employee's base salary, a salary supplement, or a perquisite of employment. The names of all employees receiving monetary awards and the amounts received shall be reported annually to the South Carolina Division of Budget and Analyses.*

*In the case of lodging furnished by certain higher education institutions to employees, the prevailing local rate does not apply if the institution meets the exceptions for inadequate rent described in the current Internal Revenue Code Section 119(d)(2). To meet the exception, rental rates must equal the lesser of five percent of the appraised value of the qualified campus lodging, or the average of the rentals paid by individuals (other than employees or students of the educational institution) during the calendar year for lodging provided by the educational institution which is comparable to the qualified campus lodging provided to the employee, over the rent paid by the employee for the qualified campus lodging during the calendar year. The appraised value shall be determined as of the close of the calendar year in which the taxable year begins, or, in the case of a rental period not greater than one year, at any time during the calendar year in which the period begins.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 89.21

**B. Appropriation**

Related budget category, program, or non-recurring reqs (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? General proviso that affects the agency

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Travel – Subsistence Expenses & Mileage

**F. Summary**

Summary of Existing or New Proviso: Establishes reimbursable expenditures for state employees and officials.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

Establishes reimbursable expenditures for state employees and officials.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
Defer to the General Assembly on issues of codification.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

None to the Comptroller General's Office

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

89.21. (GP: Travel - Subsistence Expenses & Mileage) Travel and subsistence expenses, whether paid from state appropriated, federal, local or other funds, shall be allowed in accordance with the following provisions:

(A) Unless otherwise provided in paragraphs B through H of this section, all employees of the State of South Carolina or any agency thereof including employees and members of the governing bodies of each technical college while traveling on the business of the State shall, upon presentation of a paid receipt, be allowed reimbursement for actual expenses incurred for lodging, not to exceed the current maximum lodging rates, excluding taxes, established by the U.S. General Services Administration. The lodging reimbursement for employees of a school district must also conform to these rates when that employee's travel reimbursement is paid by state funds that are transferred to the school district. Agencies may contract with lodging facilities to pay on behalf of an employee. Failure to maintain proper control of direct payments for lodging may result in the revocation of the agency's authority by the Comptroller General or the State Auditor. The employee shall also be reimbursed for the actual expenses incurred in the obtaining of meals except that such costs shall not exceed \$25 per day within the State of South Carolina. For travel outside of South Carolina the maximum daily reimbursement for meals shall not exceed \$32. Agencies may contract with food or dining facilities to pay for meals on behalf of employees in accordance with rules and regulations established by the Budget and Control Board. It shall be the responsibility of the agency head to monitor the charges for lodging which might be claimed by his employees in order to determine that such charges are following maximum lodging rates as established by the U.S. General Services Administration. Any exceptions must have the written approval of the agency head, taking into consideration location, purpose of travel or other extenuating circumstances. The provisions of this item shall not apply to Section 42-3-40 of the 1976 Code, and when pertaining to institutions of higher learning, for travel paid with funds other than General Funds.

(B) That employees of the State, when traveling outside the United States, Canada, and Puerto Rico upon promotional business for the State of South Carolina shall be entitled to actual expenses for both food and lodging.

(C) *The Governor, Lieutenant Governor, Secretary of State, Comptroller General, Attorney General, State Treasurer, Adjutant General, Superintendent of Education and the Commissioner of Agriculture shall be reimbursed actual expenses for subsistence.*

(D) *Non-legislative members of committees appointed pursuant to Acts and Resolutions of the General Assembly whose membership consists solely of members of the General Assembly or members of the General Assembly and other personnel who are not employees of the State of South Carolina shall be allowed subsistence expenses of \$35 per day while traveling on official business, unless otherwise designated by law. Members of such committees may opt to receive actual expenses incurred for lodging and actual expenses incurred in the obtaining of meals in lieu of the allowable subsistence expense.*

(E) *Members of the state boards, commissions, or committees whose duties are not full-time and who are paid on a per diem basis, shall be allowed reimbursement for actual expenses incurred at the rates provided in paragraph A and I of this section while away from their places of residence on official business of the State. One person accompanying a handicapped member of a state board, commission, or committee on official business of the State shall be allowed the same reimbursement for actual expenses incurred at the rates provided in paragraph A through I of this section.*

(F) *No subsistence reimbursement shall be allowed to a Justice of the Supreme Court or Judge of the Court of Appeals while traveling in the county of his official residence. When traveling on official business of said court within fifty miles outside the county of his official residence, a Supreme Court Justice and a Judge of the Court of Appeals shall be allowed subsistence expenses in the amount of \$35 per day plus such mileage allowance for travel as is provided for other employees of the State. When traveling on official business of said court fifty or more miles outside the county of his official residence, each Justice and Judge of the Court of Appeals shall be allowed subsistence expenses in the amount as provided in this act for members of the General Assembly plus such mileage allowance for travel as is provided for other employees of the State. The Chief Justice, or such other person as the Chief Justice designates, while attending the Conference of Chief Justices and one member of the Supreme Court while attending the National Convention of Appellate Court Judges, and three Circuit Judges while attending the National Convention of State Trial Judges shall be allowed actual subsistence and travel expenses.*

*Upon approval of the Chief Justice, Supreme Court Justices, Judges of the Court of Appeals, Circuit Judges, and Family Court Judges shall be reimbursed for actual expenses incurred for all other official business requiring out-of-state expenses at the rate provided in paragraph A of this section.*

(G) *No subsistence reimbursements are allowed to a Circuit Judge, a Family Court Judge, or an Administrative Law Judge while holding court within the county in which he resides. While holding court or on other official business outside the county, within fifty miles of his residence, a Circuit Court Judge, Family Court Judge, or an Administrative Law Judge is entitled to a subsistence allowance in the amount of \$35 per day plus such mileage allowance for travel as is provided for other employees of the State. While holding court or on other official business at a location fifty miles or more from his residence, a Circuit Court, Family Court or Administrative Law Judge is entitled to a subsistence allowance in the amount as provided in this act for members of the General Assembly plus such mileage allowance for travel as is provided for other employees of the State.*

(H) *Any retired Justice, Circuit Court Judge or Family Court Judge or Master-in-Equity appointed by the Supreme Court to serve as a Special Circuit Judge, Family Court Judge, Appeals Court Judge, or Acting Associate Justice shall serve without pay but shall receive the same allowance for subsistence, expenses, and mileage as provided in Part I for Circuit Court Judges.*

(I) *No expense shall be allowed an employee either at his place of residence or at the official headquarters of the agency by which he is employed except as provided in paragraph E, of this section. When an employee is assigned to work a particular territory or district, and such territory or district and his official headquarters are in different localities or sections of the State, expenses may be allowed for the necessary travel to his official headquarters. The members of the Workers' Compensation Commission may be reimbursed at the regular mileage rate of one round trip each week from their respective homes to Columbia. No subsistence reimbursement shall be allowed to a member of the Workers' Compensation Commission while traveling in the county of his official residence. When traveling on official business of the commission outside the county of his official residence, a member of the Workers' Compensation Commission shall be allowed subsistence expenses in the amount of \$35 per day. When traveling on official business of the commission fifty or more miles outside the county of his official residence, each member shall be allowed a subsistence allowance in the amount as provided in this act for members of the General Assembly. When out-of-state, members of the Workers' Compensation Commission and the members of the Appellate Panel of the Department of Employment and Workforce may claim the established amount of per diem, as stated in the General Appropriation Act, or actual expenses as deemed reasonable by the Comptroller General. The members of the Appellate Panel of the Department of Employment and Workforce may be reimbursed at the regular mileage rate when the member is on official business fifty miles or more outside of Columbia. The members of the Appellate Panel of the Department of Employment and Workforce shall be allowed subsistence allowance in the amount as provided in this act for members of the General Assembly when the member is on official business fifty miles or more outside of Columbia.*

(J) *When an employee of the State shall use his or her personal automobile in traveling on necessary official business, a charge to equal the standard business mileage rate as established by the Internal Revenue Service will be allowed for the use of such automobile and the employee shall bear the expense of supplies and upkeep thereof. However, the standard business mileage rate used in this calculation shall be the lesser of 50.5 cents per mile or the current rate established by the*

*Internal Revenue Service. Whenever state provided motor pool vehicles are reasonably available and their use is practical and an employee of the State shall request for his own benefit to use his or her personal vehicle in traveling on necessary official business, a charge of four cents per mile less than the standard business mileage rate as established by the Internal Revenue Service will be allocated for the use of such vehicle and the employee shall bear the expense of supplies and upkeep thereof. However, the standard business mileage rate used in this calculation shall be the lesser of 50.5 cents per mile or the current rate established by the Internal Revenue Service. When such travel is by a state-owned automobile, the State shall bear the expense of supplies and upkeep thereof but no mileage will be allowed. Agencies and employees are directed to use state fueling facilities to the maximum extent possible, when such use is cost beneficial to the State. When using commercial fueling facilities, operators of State-owned vehicles are directed to use self-service pumps. In traveling on the business of the State, employees are required to use the most economical mode of transportation, due consideration being given to urgency, schedules and like factors.*

*Mileage between an employee's home and his/her place of employment is not subject to reimbursement. However, when an employee leaves on a business trip directly from his/her home, and does not go by the employee's headquarters, the employee shall be eligible for reimbursement for actual mileage beginning at his/her residence.*

*(K) That a state agency may advance travel and subsistence expense monies to employees of that agency for the financing of ordinary and necessary travel required in the conducting of the business of the agency. The Budget and Control Board is directed to develop and publish rules and regulations pertaining to the advancing of travel expenses and no state agency shall make such advances except under the rules and regulations as published. All advances for travel and subsistence monies shall be repaid to the agency within thirty days after the end of the trip or by July fifteenth, whichever comes first.*

*(L) That the state institutions of higher learning are authorized to reimburse reasonable relocation expenses for new employees when such reimbursements are considered by the agency head to be essential to successful recruitment of professionally competent staff members.*

*(M) The Budget and Control Board is authorized to promulgate and publish rules and regulations governing travel and subsistence payments.*

*(N) No state funds may be used to purchase first class airline tickets.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 89.30

**B. Appropriation**

Related budget category, program, or non-recurring reques (*Leave blank if not associated with funding priority*):

- I. Administrative Services
- II. Statewide Payroll/Accounts Payable
- V. Statewide Accounting Services

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? General proviso that affects the agency.

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Travel Report

**F. Summary**

Summary of Existing or New Proviso: Annually, 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.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

This proviso states 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.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
Defer to General Assembly on issue of codification.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

State – 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.

Federal - \$0

Other - \$0

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*89.30. (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. Expenditures must include state, federal and other sources of funds. Expenditures for in-state and out-of-state registration fees (fees to attend conferences, teleconferences, workshops, or seminars for training on a per person basis) must be shown as a separate subtotal within the grand total for the individual employees and the agency as a whole. The list for each agency must be in rank order with the largest expenditure first and the name of the employee must be shown with each amount. Agencies should include a brief summary of the type of travel the agency incurs. 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. However, further disclosure of detailed information shall be restricted as provided for by law.*



**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 89.57

**B. Appropriation**

Related budget category, program, or non-recurring reques (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? General proviso that affects the agency

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Agencies Affected by Restructuring

**F. Summary**

Summary of Existing or New Proviso: Upon restructuring of state agencies by the General Assembly, the B&CB is directed to work with affected State agencies in order to phase-in operations of restructured organizations during the current fiscal year.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

N/A

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
This proviso establishes the process for restructuring agencies.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

None to the Comptroller General's Office.

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*89.57. (GP: Agencies Affected by Restructuring) Upon restructuring of state agencies by the General Assembly the Budget and Control Board is directed to work with affected State agencies in order to phase-in operations of restructured organizations during the current fiscal year. Restructured organizations should be operating entirely under the revised structure no later than December thirty-first, of the current fiscal year, unless otherwise directed by law. The Board is further directed to work with the affected agencies in order to identify and facilitate the transfer of any portion of their operations, including transfer of funds during the current fiscal year, which is affected by the restructured organization adopted by the General Assembly, but which has not already been accomplished herein. 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. Restructured agencies shall make all the necessary accounting adjustments to complete the transition to the new account structure as soon as possible, but no later than December thirty-first, of the current fiscal year, unless otherwise directed by law. The Budget and Control Board Office of State Budget is directed to prepare the subsequent detail budget to conform Part IA and corresponding provisos in this act to any restructuring changes that are ratified.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 89.93

**B. Appropriation**

Related budget category, program, or non-recurring reques (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? General proviso that affects the agency.

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Delete

**E. Title**

Descriptive Proviso Title: SCEIS - DOT

**F. Summary**

Summary of Existing or New Proviso: In order to ensure the goal of successful implementation of the SCEIS system at DOT, the SCEIS Executive Oversight Committee is directed to establish a SCEIS/Department of Transportation Implementation subcommittee.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): No longer needed.

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

DOT may expend funds as determined under the implementation plan as necessary to maximize the long term return of SCEIS. The SCEIS program shall use resources available to assist and support the DOT implementation.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
This proviso is no longer necessary because it is temporary in nature and includes a deadline that will be in FY 2011.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

None to the Comptroller General's Office.

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

~~89.93. (GP: SCEIS DOT) It is the intent of the General Assembly that all agencies achieve the maximum benefit of accounting, management and transparency through the implementation of the South Carolina Enterprise Information System (SCEIS). In order to ensure this goal is completed by not later than September 30, 2011 at the Department of Transportation, the following process shall be implemented. The SCEIS Program and the Department of Transportation shall form a DOT SCEIS Implementation Team dedicated to the successful implementation of SCEIS within the Department of Transportation. This team is directed to identify and implement high level interfaces to allow the Department of Transportation to remain operational as the Statewide Accounting and Reporting System, Human Resources and Payroll systems are retired prior to the full implementation of SCEIS within the Department of Transportation. The SCEIS Executive Oversight Committee is directed to establish a SCEIS/Department of Transportation Implementation subcommittee consisting of a senior manager designated by the Comptroller General, a senior manager designated by the Executive Director of the Budget and Control Board, and a senior manager designated by the Secretary of the Department of Transportation, and shall include staff as designated by the Department of Transportation and staff as designated by the SCEIS Program. In addition, the Department of Transportation shall include a senior management representative of the federal highway administration as an advisor to this subcommittee and as a member of the DOT SCEIS Implementation Team. The Department of Transportation may expend funds as determined under the implementation plan as necessary to maximize the long term return in the areas of finance, procurement, human resources and payroll, budgeting, federal aid billing, project management and other areas where modernization benefits the agency. The SCEIS Program shall use resources available to assist and support the Department of Transportation implementation.~~

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 89.97

**B. Appropriation**

Related budget category, program, or non-recurring reques (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? General proviso that affects the agency.

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Commuting Costs

**F. Summary**

Summary of Existing or New Proviso: 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.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

Requires state government employees who use a permanently assigned state owned vehicle to commute from work location to employee's home must reimburse the agency in which they are employed.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
Defer to General Assembly on issue of codification.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

None to the Comptroller General's Office.

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*89.97. (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. These permanently assigned vehicles must be clearly marked as a state or agency vehicle through the use of permanent state-government license plates and either state or agency seal decals unless the vehicle is used primarily in undercover operations. This requirement does not apply to a vehicle used by an employee for the purpose of a special travel assignment, for active certified law enforcement officers authorized to carry firearms, execute warrants, and make arrests, for Constitutional Officers, or for Department of Transportation employees on call for emergency maintenance.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 89.110

**B. Appropriation**

Related budget category, program, or non-recurring reques (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? General proviso that affects the agency.

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: FY 2011-2012 Flexibility

**F. Summary**

Summary of Existing or New Proviso: Agencies are authorized for Fiscal Year 2011-2012 to spend agency earmarked and restricted accounts designated as "special revenue funds" as defined in the Comptroller General's records, to maintain critical programs previously funded with general fund appropriations.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

This proviso authorizes agencies for FY 2011- 12 to spend "special revenue funds" to maintain critical programs previously funded with general fund appropriations. This direction is necessary to provide maximum flexibility in absorbing the general fund reductions.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
This proviso deals with temporary events,

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

None to the Comptroller General's Office.

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*89.110. (GP: FY 2011-12 Flexibility) In order to provide maximum flexibility in absorbing the general fund reductions mandated in this act as compared to Fiscal Year 2008-09 general fund appropriations, agencies are authorized for Fiscal Year 2011-12 to spend agency earmarked and restricted accounts designated as "special revenue funds" as defined in the Comptroller General's records, to maintain critical programs previously funded with general fund appropriations. Any spending authorization for these purposes must receive the prior approval of the Office of State Budget and must be reported to the Governor, Senate Finance Committee, and the House Ways and Means Committee. The Comptroller General is authorized to implement the procedures necessary to comply with this directive. This provision is provided notwithstanding any other provision of law restricting the use of earned revenue. Appropriation transfers may exceed twenty percent of the program budget upon approval of the Budget and Control Board, Office of State Budget in consultation with the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee.*

*State institutions of higher learning whose budgets have been reduced from the Fiscal Year 2010-11 state funding level, shall have the authority to use other sources of available funds to support and maintain state funded programs affected by state reductions during Fiscal Year 2011-12 and may adjust appropriations from special items or programs contained in this act in an amount greater or less than the percentage of the reduction assessed to the institution's base budget. Institutions shall submit to the Office of State Budget, the Senate Finance Committee, and the House Ways and Means Committee the amount of base budget reductions associated with these programs.*

*Notwithstanding the flexibility authorized in this provision, the following agencies are prohibited from reducing or transferring funds from the following programs or areas:*

*(A) Department of Natural Resources*

*Law Enforcement Program/Enforcement Operations as contained in Program II. F.1*

*(B) Department of Parks, Recreation, and Tourism*

*Program II. A. Special Item: Regional Promotions*

*In addition the Department of Parks, Recreation and Tourism is prohibited from closing or reducing the FTE's in the State House Gift Shop and the Santee Welcome Center.*

*Notwithstanding the prohibition on reducing or transferring funds from the programs or areas listed above, the Department of Natural Resources may reduce the specified programs or areas by an amount not to exceed the percentage associated with any mandated reduction.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 90.1

**B. Appropriation**

Related budget category, program, or non-recurring request (*Leave blank if not associated with funding priority*):

II. Statewide Payroll/Accounts Payable

V. Statewide Accounting Services

III. Statewide Financial Reporting

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? General proviso that affects the agency.

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Year End Expenditures

**F. Summary**

Summary of Existing or New Proviso: State agencies are required to submit all current fiscal year input documents to the Comptroller General's Office by July 13, 2012.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

Unless specifically authorized herein, the appropriations provided in Part IA of this act as ordinary expenses of the State Government shall lapse on July 31, 2012.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
Defer to the General Assembly on the issue of codification.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

None to the Comptroller General's Office.

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*90.1. (SR: Year End Expenditures) Unless specifically authorized herein, the appropriations provided in Part IA of this act as ordinary expenses of the State Government shall lapse on July 31, 2012. State agencies are required to submit all current fiscal year input documents to the Office of Comptroller General by July 13, 2012. Appropriations for Permanent Improvements, now outstanding or hereafter provided, shall lapse at the end of the second fiscal year in which such appropriations were provided, unless definite commitments shall have been made, with the approval of the Budget and Control Board and Joint Bond Review Committee, toward the accomplishment of the purposes for which the appropriations were provided. Appropriations for other specific purposes aside from ordinary operating expenses, now outstanding or hereafter provided, shall lapse at the end of the second fiscal year in which such appropriations were provided, unless definite commitments shall have been made, with the approval of the Budget and Control Board, toward the accomplishment of the purposes for which the appropriations were provided.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 90.4

**B. Appropriation**

Related budget category, program, or non-recurring reques (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? General proviso that affects the agency.

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Contingency Reserve Fund

**F. Summary**

Summary of Existing or New Proviso: All general fund revenues accumulated in a fiscal year in excess of general appropriations and supplemental appropriations must be credited to the Contingency Reserve Fund and be appropriated by the General Assembly.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

All general fund revenues accumulated in a fiscal year in excess of general appropriations and supplemental appropriations must be credited to the Contingency Reserve Fund and be appropriated by the General Assembly after recognized as surplus funds.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
Defer to the General Assembly on the issue of codification.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

Depending on surplus of funds, may increase General funds that may be appropriated.

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*90.4. (SR: Contingency Reserve Fund) (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. Revenues in this fund may be appropriated only for the purposes provided in subsection (B).*

*(B) (1) If the balance in the general reserve fund established pursuant to Article III, Section 36 of the Constitution of this State and Section 11-11-310 of the 1976 Code is less than the required balance, there must be appropriated to it all amounts in the Contingency Reserve Fund up to the total necessary to replenish the general reserve fund. This amount does not replace or supplant the minimum replenishment amount otherwise required to be made to the general reserve fund.*

*(2) After the appropriation of amounts required pursuant to item (1) of this subsection, any remaining balance may be appropriated by the General Assembly as it deems appropriate.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 1.38

**B. Appropriation**

Related budget category, program, or non-recurring request (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? Proviso from another agency's section

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Amend

**E. Title**

Descriptive Proviso Title: School Districts and Special Schools Flexibility

**F. Summary**

Summary of Existing or New Proviso: All school districts and special schools of this State may transfer and expend funds among appropriated state general fund revenues, Education Improvement Act funds, Education Lottery Act funds, and funds received from the Children's Education Endowment Fund for school facilities and fixed equipment assistance, to ensure the delivery of academic and arts instruction to students. Each school district must 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 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 Comptroller General shall distribute to the districts a methodology for compliance.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): Conform proviso to circumstances as exist currently with implementation by all school districts. No district reimbursements were necessary for implementation.

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

All school districts and special schools of this State may transfer and expend funds among appropriated state general fund revenues, Education Improvement Act funds, Education Lottery Act funds, and funds received from the Children's Education Endowment Fund for school facilities and fixed equipment assistance, to ensure the delivery of academic and arts instruction to students.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
Defer to General Assembly on issue of codification. Conforms proviso to circumstances as exist currently with implementation by all school districts. No district reimbursements necessary for implementation.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

No expected impact to the State. Agency has no funds available for this program.

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*1.38. (SDE: School Districts and Special Schools Flexibility) All school districts and special schools of this State may transfer and expend funds among appropriated state general fund revenues, Education Improvement Act funds, Education Lottery Act funds, and funds received from the Children's Education Endowment Fund for school facilities and fixed equipment assistance, to ensure the delivery of academic and arts instruction to students. However, a school district may not transfer funds allocated specifically for state level maintenance of effort requirements under IDEA, required for debt service or bonded indebtedness. All school districts and special schools of this State may suspend professional staffing ratios and expenditure regulations and guidelines at the sub-function and service area level, except for four-year old programs.*

*In order for a school district to take advantage of the flexibility provisions, at least seventy percent of the school district's per pupil expenditures must be utilized within the In\$ite categories of instruction, instructional support, and non-instruction pupil services. No*



portion of the seventy percent may be used for business services, debt service, capital outlay, program management, and leadership services, as defined by In\$ite. The school district shall report to the Department of Education the actual percentage of its per pupil expenditures used for classroom instruction, instructional support, and non-instruction pupil services for the current school year ending June 30. Salaries of on-site principals must be included in the calculation of the district's per pupil expenditures.

"In\$ite" means the financial analysis model for education programs utilized by the Department of Education.

School districts are encouraged to reduce expenditures by means, including, but not limited to, limiting the number of low enrollment courses, reducing travel for the staff and the school district's board, reducing and limiting activities requiring dues and memberships, reducing transportation costs for extracurricular and academic competitions, and expanding virtual instruction.

School districts and special schools may carry forward unexpended funds from the prior fiscal year into the current fiscal year.

Prior to implementing the flexibility authorized herein, school districts must provide to Public Charter Schools the per pupil allocation due to them for each categorical program.

Quarterly throughout the current fiscal year, the chairman of each school district's board and the superintendent of each school district must certify where non-instructional or non-essential programs have been suspended and the specific flexibility actions taken. The certification must be in writing, signed by the chairman and the superintendent, delivered electronically to the State Superintendent of Education, and an electronic copy forwarded to the Chairman of the Senate Finance Committee, the Chairman of the Senate Education Committee, the Chairman of the House Ways and Means Committee, and the Chairman of the House Education and Public Works Committee. Additionally, the certification must be presented publicly at a regularly called school board meeting, and the certification must be posted on the internet website maintained by the school district.

For the current fiscal year, Section 59-21-1030 is suspended. Writing assessments in grades three, four, six, and seven, formative assessments for grades one, two, and nine, the foreign language program assessment, financial literacy, and the physical education assessment must be suspended. Textbook purchases beyond that required for replacement of instructional material currently on the state adopted textbook list may be suspended. School districts and the Department of Education are granted permission to purchase the most economical type of bus fuel.

For the current fiscal year, savings generated from the suspension of the writing assessments and the suspension of new textbooks adoptions enumerated above must be allocated to school districts based on the Education Finance Act formula.

School districts must maintain a transaction register that includes a complete record of all funds expended over one hundred dollars, from whatever source, for whatever purpose. The register must be prominently posted on the district's internet website and made available for public viewing and downloading. The register must include for each expenditure:

- (i) the transaction amount;
- (ii) the name of the payee; and
- (iii) a statement providing a detailed description of the expenditure.

The register must not include an entry for salary, wages, or other compensation paid to individual employees. The register must not include any information that can be used to identify an individual employee. The register must be accompanied by a complete explanation of any codes or acronyms used to identify a payee or an expenditure. The register must be searchable and updated at least once a month.

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.

The Comptroller General shall distribute to the districts a methodology ~~and resources~~ for compliance. ~~If a district complies with the methodology, it shall be reimbursed for any documented expenses incurred as a result of compliance. Reimbursement must be from the budget of the Comptroller General.~~

The provisions contained herein do not amend, suspend, supersede, replace, revoke, restrict, or otherwise affect Chapter 4, Title 30, the South Carolina Freedom of Information Act.

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 1A.11

**B. Appropriation**

Related budget category, program, or non-recurring reques (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? Proviso from another agency's section

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: Disbursements/Other Entities

**F. Summary**

Summary of Existing or New Proviso:

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

N/A

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
Defer to General Assembly on issue of codification.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

None to the Comptroller General's Office.

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*1A.11. (SDE-EIA: XI.F.2-Disbursements/Other Entities) Notwithstanding the provisions of Sections 2-7-66 and 11-3-50, S.C. Code of Laws, it is the intent of the General Assembly that funds appropriated in Part IA, Section 1, XI.F.2. Other State Agencies and Entities shall be disbursed on a quarterly basis by the Department of Revenue directly to the state agencies and entities referenced except for the Teacher Loan Program, Centers of Excellence, the Education Oversight Committee and School Technology, which shall receive their full appropriation at the start of the fiscal year from available revenue. The Comptroller General's Office is authorized to make necessary appropriation reductions in Part IA, Section 1, XI.F.2. to prevent duplicate appropriations. If the Education Improvement Act appropriations in the agency and entity respective sections of the General Appropriations Act at the start of the fiscal year do not agree with the appropriations in Part IA, Section 1, XI.F.2. Other State Agencies and Entities, the "other funds" appropriations in the respective agency and entity sections of the General Appropriations Act will be adjusted by the Comptroller General's Office to conform to the appropriations in Part IA, Section 1, XI.F.2. Other State Agencies and Entities.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 1A.21

**B. Appropriation**

Related budget category, program, or non-recurring request (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? Proviso from another agency's section

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Amend

**E. Title**

Descriptive Proviso Title: School Districts and Special Schools Flexibility

**F. Summary**

Summary of Existing or New Proviso: Each school district must 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 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 Comptroller General shall distribute to the districts a methodology for compliance.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): Conform proviso to circumstances as exist currently with implementation by all school districts. No reimbursements to districts were necessary for implementation.

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

N/A

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
Defer to the General Assembly on the issue of codification.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

No expected impact to the State. No agency funds available for program.

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*1A.21. (SDE-EIA: School Districts and Special Schools Flexibility) All school districts and special schools of this State may transfer and expend funds among appropriated state general fund revenues, Education Improvement Act funds, Education Lottery Act funds, and funds received from the Children's Education Endowment Fund for school facilities and fixed equipment assistance, to ensure the delivery of academic and arts instruction to students. However, a school district may not transfer funds allocated specifically for state level maintenance of effort requirements under IDEA, required for debt service or bonded indebtedness. All school districts and special schools of this State may suspend professional staffing ratios and expenditure regulations and guidelines at the sub-function and service area level, except for four-year old programs.*

*In order for a school district to take advantage of the flexibility provisions, at least seventy percent of the school district's per pupil expenditures must be utilized within the InSite categories of instruction, instructional support, and non-instruction pupil services. No portion of the seventy percent may be used for business services, debt service, capital outlay, program management, and leadership services, as defined by InSite. The school district shall report to the Department of Education the actual percentage of its per pupil expenditures used for classroom instruction, instructional support, and non-instruction pupil services for the current school year ending June thirtieth. Salaries of on-site principals must be included in the calculation of the district's per pupil expenditures.*

*"InSite" means the financial analysis model for education programs utilized by the Department of Education.*

*School districts are encouraged to reduce expenditures by means, including, but not limited to, limiting the number of low enrollment courses, reducing travel for the staff and the school district's board, reducing and limiting activities requiring dues and memberships, reducing transportation costs for extracurricular and academic competitions, and expanding virtual instruction.*

*School districts and special schools may carry forward unexpended funds from the prior fiscal year into the current fiscal year.*

*Prior to implementing the flexibility authorized herein, school districts must provide to Public Charter Schools the per pupil allocation due to them for each categorical program.*

*Quarterly throughout the current fiscal year, the chairman of each school district's board and the superintendent of each school district must certify where non-instructional or non-essential programs have been suspended and the specific flexibility actions taken. The certification must be in writing, signed by the chairman and the superintendent, delivered electronically to the State Superintendent of Education, and an electronic copy forwarded to the Chairman of the Senate Finance Committee, the Chairman of the Senate Education Committee, the Chairman of the House Ways and Means Committee, and the Chairman of the House Education and Public Works Committee. Additionally, the certification must be presented publicly at a regularly called school board meeting, and the certification must be posted on the internet website maintained by the school district.*

*For the current fiscal year, Section 59-21-1030 is suspended. Writing assessments in grades three, four, six, and seven, formative assessments for grades one, two, and nine, the foreign language program assessment, financial literacy, and the physical education assessment must be suspended. Textbook purchases beyond that required for replacement of instructional material currently on the state adopted textbook list may be suspended. School districts and the Department of Education are granted permission to purchase the most economical type of bus fuel.*

*For the current fiscal year, savings generated from the suspension of the writing assessments and the suspension of new textbooks adoptions enumerated above must be allocated to school districts based on the Education Finance Act formula.*

*School districts must maintain a transaction register that includes a complete record of all funds expended over one hundred dollars, from whatever source, for whatever purpose. The register must be prominently posted on the district's internet website and made available for public viewing and downloading. The register must include for each expenditure:*

- (i) the transaction amount;*
- (ii) the name of the payee; and*
- (iii) a statement providing a detailed description of the expenditure.*

*The register must not include an entry for salary, wages, or other compensation paid to individual employees. The register must not include any information that can be used to identify an individual employee. The register must be accompanied by a complete explanation of any codes or acronyms used to identify a payee or an expenditure. The register must be searchable and updated at least once a month.*

*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.*

~~*The Comptroller General shall distribute to the districts a methodology and resources for compliance. If a district complies with the methodology, it shall be reimbursed for any documented expenses incurred as a result of compliance. Reimbursement must be from the budget of the Comptroller General.*~~

*The provisions contained herein do not amend, suspend, supersede, replace, revoke, restrict, or otherwise affect Chapter 4, Title 30, the South Carolina Freedom of Information Act.*

**A. Proviso Number**

Using the renumbered 2012-13 proviso base provided on the OSB website indicate the proviso number (*If new indicate "New #1", "New #2", etc.*): 66.5

**B. Appropriation**

Related budget category, program, or non-recurring reqs (*Leave blank if not associated with funding priority*):

**C. Agency Interest**

Is this proviso agency-specific, a general proviso that affects the agency, or a proviso from another agency's section that has had consequences? Proviso from another agency's section. This proviso does not directly affect the Comptroller General's Office. Please contact DMV for questions relating to this particular proviso.

**D. Action**

(Indicate Keep, Amend, Delete, or Add): Keep

**E. Title**

Descriptive Proviso Title: DPPA Compliance Audit

**F. Summary**

Summary of Existing or New Proviso: The DMV may charge fees to defray the costs associated with auditing and enforcing compliance of all Federal and State statutes. The Comptroller General shall place the funds into a special restricted account to be used by the department.

**G. Explanation of Amendment to/or Deletion of Existing Proviso**

(If request to delete proviso is due to codification, note the section of the Code of Laws where the language has been codified): N/A

**H. Explanation of how this proviso directs the expenditure or appropriation of funds, and why this direction is necessary**

The Comptroller General's Office shall place these funds into a special restricted account to be used by the DMV.

**I. Justification**

Refer to the instructions for the correct question to answer in this space, based on the action you selected  
Defer to the General Assembly on issue of codification.

**J. Fiscal Impact (Include impact on each source of funds – state, federal, and other)**

None to the Comptroller General's Office.

**K. Text of New Proviso with Underline or Entire Existing Proviso Text with Strikeover and Underline**

*66.5. (DMV: DPPA Compliance Audit) The Department of Motor Vehicles may charge fees to defray the costs associated with auditing and enforcing compliance of all Federal or State statutes and regulations pertaining to personal information for customers receiving information disseminated by the department as allowed by law. This provision does not pertain to state agencies. The Comptroller General shall place the funds into a special restricted account to be used by the department.*

Federal Aid Justification

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**Summary**

Award Title	<input type="text" value="N/A"/>		
CFDA Number/Title	<input type="text"/>	→ If "Other", identify:	<input type="text"/>
Award Number (Federal)	<input type="text"/>	Start Date	<input type="text"/>
		Federal Agency	<input type="text"/>
Award Number (State)	<input type="text"/>	End Date	<input type="text"/>
		Federal Subagency	<input type="text"/>
Award Period	<input type="text"/>	→ If "Other", explain:	<input type="text"/>

**Financial**

Total Award Amount	<input type="text" value="N/A"/>	Amount Available in FY 2012-13	<input type="text"/>
State Match Required?	<input type="text"/>	If "Yes", describe, and provide SAP Fund Number(s) of funding sources	<input type="text"/>
Local Match Required?	<input type="text"/>	If "Yes", describe	<input type="text"/>
Assistance Type	<input type="text"/>	If "Other", explain	<input type="text"/>
Is administrative and/or indirect cost recovery permitted? If so, explain:	<input type="text" value="Explanation would be here."/>		
Will funds be passed-through to other entities? If so, what types of entities, and how will funds be distributed?	<input type="text" value="Answer and elaboration here."/>		

Federal Aid Justification

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**Questions**

How is the use of these funds essential to your agency's mission?

Text.

What budgetary, compliance, and programmatic obligations will the state incur (now or in the future) through the receipt of these funds?

Text.

What outcome and/or performance measures will you track and/or report on in association with this award?

Text.

What is the name and title of the individual in your agency who is responsible for the success of this program?

Text.