

A3Au 255
8. F47
1981/3

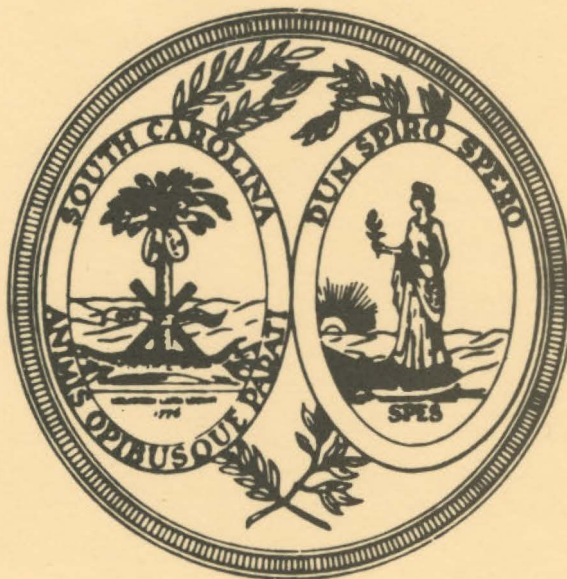
S. C. STATE LIBRARY

OCT 2 1981

STATE DOCUMENTS

Volume 5, No. 3

South Carolina General Assembly



Fiscal Accountability Act Summary Report to the General Assembly For the Quarter January - March, 1981



Legislative Audit Council

FISCAL ACCOUNTABILITY ACT
SUMMARY REPORT TO THE GENERAL ASSEMBLY
FOR THE PERIOD JANUARY - MARCH 1981

LEGISLATIVE AUDIT COUNCIL

PROJECT DIRECTOR: Larry L. Hamilton, Ph.D.

COUNCIL MEMBERS

F. Hall Yarborough, Chairman

Robert S. Small, Jr.

EX-OFFICIO MEMBERS

Nancy Stevenson
Lieutenant Governor
President of the Senate

L. Marion Gressette
President Pro Tempore
Chairman, Judiciary Committee

Rembert C. Dennis
Chairman, Finance Committee

Ramon Schwartz, Jr.
Speaker of the House

Tom G. Mangum
Chairman, Ways & Means
Committee

Robert J. Sheheen
Chairman, Judiciary
Committee

PREFACE

This volume contains summaries of the State's expenditures for the third quarter of FY 80-81 and summaries of other information required by the Fiscal Accountability Act (Act 561). A 30-day period after the end of each quarter is provided for agencies to submit reports under the Act. After the data is collected, it is stored at the Audit Council for future reference and summaries are prepared for inclusion in this report to the General Assembly.

The reporting system for the Fiscal Accountability Act is now almost completely automated except for the quarterly personnel reporting requirements and the biennial organization chart submission. Most of the purchasing, budget and expenditure data is stored on microfiche. Those who wish to review more detailed data than is contained in this report should contact the Audit Council at 758-5322.

TABLE OF CONTENTS

	<u>Page</u>
Preface	i
Table of Contents	ii
Introduction	iii
Table 1: Summary of Employee Positions.	2
Table 2: Summary of State Travel Expenditures	9
Explanation of the Automated Budget and Expenditures Report FACQ151B	10
Conclusion.	22

INTRODUCTION

In order to reduce printing, distribution, and storage costs, the quarterly report summarizing the data from the Fiscal Accountability Act reporting system has been condensed. The reporting requirements of the Act encompass most areas of agency management-commodity purchasing, personnel and fiscal activities. Detailed data about budget and expenditure and purchasing activities are on file in microfiche at the Audit Council. The State Personnel Division maintains current organization charts from each State agency. Anyone desiring information from this data should contact the Audit Council at 758-5322, the State Personnel Division, 758-8580, or the Division of General Services, 758-2531.

The Audit Council has recommended that the entire fiscal reporting system developed for the Fiscal Accountability Act be transferred to the Office of the Comptroller General. It will then be incorporated into the new Statewide Accounting and Reporting System (STARS). This will eliminate unnecessary duplication and improve the efficiency and timeliness of providing useful information to the General Assembly.

I. EXPLANATION OF TABLE 1. Summary of Employee Positions for State Agencies.

Columns 1 through 8 contain data reported quarterly by State agencies in accordance with Act 561. Column 9 shows the total number of filled, permanent, classified and unclassified positions carried on the computer records of the State Personnel Division as of March 31, 1981. Differences between totals in column 8 (73,030) and column 9 (61,279) are attributable to one or more of the following:

1. There are no precise standard statewide definitions for a State employee nor for what constitutes a position covered under Act 561.
2. In order to submit the Personnel Summary Reports by the deadline, some agencies use cut-off dates as early as thirty days in advance of the cut-off date used by State Personnel.
3. Some agencies make changes on the Personnel Summary Report prior to sending the changes through the personnel system.
4. The colleges and universities were asked to report the total number of persons who passed through their temporary/part-time positions including graduate assistantships and undergraduate work study positions.

The Fiscal Accountability Act, as amended, requires that agencies submit major organizational changes and position summaries on a quarterly basis. Complete organization charts are due in mid-January biennially. The State Personnel Division has not yet developed a procedure which utilizes their automated records system to produce complete and current reports of employee positions in State agencies which satisfy the intent of the Fiscal Accountability Act.

The Personnel Division has recommended that the quarterly reporting requirement be changed to a semi-annual requirement. The Audit Council concurs with the recommendation.

TABLE I

SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES LEGISLATIVE DEPARTMENT)

-2-

Agency	VACANT POSITIONS			FILLED POSITIONS					
	(1) Unclassified Positions	(2) Classified Positions	(3) Total Vacant Positions	(4) Unclassified Positions	(5) Classified Positions	(6) Total Filled Positions	(7) Temporary/ Part-Time Positions	(8) Grand Total of Positions (3 + 6 + 7)	(9) Verified by State Personnel 03-31-81
Adjutant General	0	5	5	1	106	107	8	120	113
Aeronautics Commission	0	2	2	1	33	34	0	36	36
Aging, Commission on	0	2	2	0	29	29	0	31	31
Agriculture, Dept. of	0	16	16	4	192	196	47	259	212
Alcoholic Bev. Cntl. Comm.	0	3	3	3	58	61	0	64	64
Alcoholic & Drug Abuse	0	2	2	1	79	80	10	92	82
Appellat Defense, Comm on	0	1	1	1	10	11	5	17	17
Arch Exams, St. Bd. of	0	0	0	1	1	2	0	2	2
Arch. & Hist., Dept. of	0	1	1	1	129	130	0	131	131
Arts Commission	3	13	16	1	34	35	9	60	51
Attorney General	0	17	17	17	165	182	0	199	209
Auctioneers Commission	0	0	0	1	1	2	1	3	2
Auditor, State	0	14	14	2	141	143	0	157	156
Barber Exam., Bd. of	0	0	0	0	5	5	0	5	5
Blind, Comm. for the	0	11	11	1	131	132	0	143	142
Children's Bureau	0	3	3	1	29	30	0	33	33
Child Foster Care Rev. Bd.	0	0	0	1	11	12	1	13	12
Chiro Examrs., Bd. of	0	0	0	0	1	1	0	1	1

TABLE I

SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES LEGISLATIVE DEPARTMENT)

Agency	VACANT POSITIONS			FILLED POSITIONS					
	(1) Unclassified Positions	(2) Classified Positions	(3) Total Vacant Positions	(4) Unclassified Positions	(5) Classified Positions	(6) Total Filled Positions	(7) Temporary/ Part-Time Positions	(8) Grand Total of Positions (3 + 6 + 7)	(9) Verified by State Personnel 03-31-81
Citadel	3	20	23	212	327	539	6	568	563
Clarks-Hill Russell Auth.	0	0	0	1	2	3	0	3	3
Clemson University	54	74	128	1,378	2,199	3,577	2,512	6,217	3,754
Cnty. Aud. & Treasurers	0	0	0	92	0	92	0	92	92
Coastal Council	0	0	0	1	25	26	4	30	26
College of Charleston	9	27	36	235	323	558	128	722	601
Comptroller General	1	1	2	0	65	65	1	68	68
Confed Relic Room	0	0	0	1	4	5	0	5	5
Consumer Affairs, Dept. of	0	5	5	1	33	34	0	39	39
Contractor Lic. Bd.	0	0	0	1	6	7	0	7	7
Corrections, Dept. of	0	198	198	1	2,057	2,058	0	2,256	2,261
Cos. Art Exam. Bd.	0	0	0	1	7	8	1	9	8
Criminal Justice Acad.	0	0	0	18	44	62	0	62	54
Dairy Commission	0	0	0	1	6	7	0	7	7
Deaf & Blind, Sch. for	3	21	24	138	286	424	56	504	448
Dentistry Bd. of	0	2	2	1	3	4	0	6	6
Development Board	0	3	3	1	60	61	0	64	64
Education, Dept. of	0	31	31	1	1,044	1,045	31	1,107	1,098

TABLE I

SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES LEGISLATIVE DEPARTMENT)

Agency	VACANT POSITIONS			FILLED POSITIONS					
	(1) Unclassified Positions	(2) Classified Positions	(3) Total Vacant Positions	(4) Unclassified Positions	(5) Classified Positions	(6) Total Filled Positions	(7) Temporary/ Part-Time Positions	(8) Grand Total of Positions (3 + 6 + 7)	(9) Verified by State Personnel 03-31-81
ETV Commission	0	20	20	1	394	395	0	415	415
Election Commission	0	1	1	1	15	16	0	17	17
Employment Security Comm.	0	106	106	4	1,337	1,341	0	1,447	1,443
Engineering Exam. Bd.	0	0	0	1	4	5	0	5	5
Env. Sys. Oper., Bd. of Cert	0	0	0	1	2	3	0	3	3
Ethics Commission	0	0	0	1	3	4	0	4	4
Fin. Inst.-Con.. Fin.	0	0	0	1	7	8	0	8	8
Fin. Inst.-Exam. Div.	0	2	2	1	24	25	0	27	27
Fire Marshall, Div. of St	0	6	6	0	26	26	1	33	32
Forestry Commission	0	17	17	1	624	625	42	684	642
Foresters, Bd. of Reg.	0	0	0	0	1	1	0	1	1
Francis Marion College	0	9	9	124	153	277	28	314	286
Funeral Services, Bd. of	0	0	0	0	2	2	0	2	2
General Services, Div. of	0	89	89	1	497	498	9	596	583
Hlth. & Env. Cntl., Dept of	0	173	173	19	3,486	3,505	132	3,810	3,905
Higher Educ., Comm. on	0	1	1	5	13	18	1	20	20
Higher Educ. Tuit. Grants	0	2	2	1	4	5	2	9	7
Hwy. & Pub. Transp. Dept.	0	366	366	3	6,393	6,396	4	6,766	6,759

TABLE I

SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES LEGISLATIVE DEPARTMENT)

Agency	VACANT POSITIONS			FILLED POSITIONS					
	(1) Unclassified Positions	(2) Classified Positions	(3) Total Vacant Positions	(4) Unclassified Positions	(5) Classified Positions	(6) Total Filled Positions	(7) Temporary/ Part-Time Positions	(8) Grand Total of Positions (3 + 6 + 7)	(9) Verified by State Personnel 03-31-81
Housing Authority, St.	0	3	3	1	33	34	1	38	37
Human Affairs Comm.	0	2	2	1	43	44	4	50	46
Industrial Comm.	0	1	1	9	59	68	0	69	69
Insurance Comm.	0	4	4	1	116	117	2	123	121
John de la Howe School	0	1	1	15	56	71	2	74	74
Judicial	3	4	7	173	163	336	7	350	350
Juv. Placement & Aftercare	0	5	5	1	240	241	1	247	250
Labor Dept.	0	15	15	1	125	126	0	141	141
Land Resources Conser. Comm.	0	3	3	1	57	58	18	79	59
Lander College	4	5	9	98	120	218	0	227	226
Law Enforcement Div. St.	3	17	20	0	337	337	3	360	360
Law Enf. Off. Hall of Fame	0	0	0	0	2	2	1	3	2
Library, State	0	0	0	1	48	49	0	49	50
Lt. Governor's Office	0	0	0	1	4	5	0	5	5
Loc. Gov., Div. of	0	0	0	1	2	3	0	3	3
Med. Exams., Bd. of	0	0	0	1	11	12	1	13	13
Medical University	50	228	278	1,218	3,667	4,885	514	5,677	5,125
Mental Health	12	301	313	98	5,142	5,240	90	5,643	5,550

TABLE I

SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES LEGISLATIVE DEPARTMENT)

Agency	VACANT POSITIONS			FILLED POSITIONS					
	(1) Unclassified Positions	(2) Classified Positions	(3) Total Vacant Positions	(4) Unclassified Positions	(5) Classified Positions	(6) Total Filled Positions	(7) Temporary/ Part-Time Positions	(8) Grand Total of Positions (3 + 6 + 7)	(9) Verified by State Personnel 03-31-81
Mental Retardation, Dept.	0	387	387	1	4,498	4,499	13	4,899	4,889
Motor Vehicle Mang. Div.	0	0	0	1	18	19	0	19	19
Museum Commission	1	0	1	1	12	13	0	14	14
Nursing, Board of	0	0	0	1	14	15	1	16	16
Nursing Home Admnstrs. Bd.	0	0	0	0	1	1	0	1	1
Off. of Exec. Dir-B&C Bd.	0	2	2	1	8	9	0	11	11
Off. of Exec. Pol.&Prog.	2	20	22	30	220	250	5	277	332
Old Exch. Bldg. Comm.	0	0	0	0	1	1	0	1	1
Oppr. School, WLG	0	3	3	30	47	77	10	90	81
Optic, Bd. of Exam.	0	0	0	1	0	1	0	1	1
Optom. Bd. of Exam.	0	0	0	1	0	1	0	1	1
Parks, Rec. & Tourism	0	28	28	1	409	410	66	504	438
Patriots Point Dev. Auth.	0	0	0	1	24	25	4	29	25
Personnel Division, St.	0	12	12	1	126	127	8	147	139
Pharm. Exam. Bd.	1	0	1	0	1	1	0	2	2
Phys. Ther. Bd. Exam&Res.	0	0	0	0	1	1	0	1	1
Prob, Parole & Pardon Bd.	0	41	41	1	295	296	1	338	338
Pub. Serv. Commission	0	5	5	8	132	140	0	145	145

TABLE I

SUMMARY OF EMPLOYEE POSITIONS FOR STATE AGENCIES (EXCLUDES LEGISLATIVE DEPARTMENT)

Agency	VACANT POSITIONS			FILLED POSITIONS					
	(1) Unclassified Positions	(2) Classified Positions	(3) Total Vacant Positions	(4) Unclassified Positions	(5) Classified Positions	(6) Total Filled Positions	(7) Temporary/ Part-Time Positions	(8) Grand Total of Positions (3 + 6 + 7)	(9) Verified by State Personnel 03-31-81
Real Estate Comm.	0	2	2	1	15	16	1	19	18
Res. & Stat. Services	0	2	2	8	60	68	3	73	70
Residential Home Bldr. Comm.	0	0	0	1	7	8	0	8	8
Retirement System	0	0	0	0	96	96	8	104	95
Sea Grant Consor	0	0	0	1	7	8	4	12	8
Second Injury Fund	0	0	0	1	7	8	0	8	8
Secretary of State	0	1	1	1	19	20	0	21	21
Soc. Ser., Dept. of	1	451	452	10	4,312	4,322	2	4,776	4,728
Spch. Path. & Aud. Exam. Bd.	0	0	0	0	1	1	0	1	1
State Bd. of Accountancy	0	0	0	1	2	3	0	3	3
State College	8	9	17	278	389	667	38	722	704
Tax Commission	0	17	17	3	617	620	74	711	637
Tech. & Comp. Ed., Bd.	64	122	186	1,393	1,572	2,965	2,156	5,307	3,201
Treasurers Office	0	3	3	1	36	37	2	42	40
University of S.C.	92	214	306	2,047	2,582	4,629	5,768	10,703	4,920
Veterans' Affairs	0	0	0	4	18	22	0	22	22
Veterinary Examrs. Bd.	0	0	0	0	1	1	0	1	1
Voc. & Tech. Ed., Adv. Council	0	0	0	1	2	3	0	3	3

TABLE 2

STATE'S TOTAL TRAVEL EXPENDITURES JANUARY - MARCH 1981*

	<u>No. of Air Trips</u>	<u>Air Travel</u>	<u>Public Transp.</u>	<u>Mileage</u>	<u>Misc.</u>	<u>Per Diem and Subsistence</u>	<u>Quarter Total</u>
Grand Total	3,767	\$723,704	\$225,788	\$2,240,473	\$639,032	\$1,902,542	\$5,731,540

Cumulative FY Total
\$17,148,247

*Includes legislative travel expenditures.

AUTOMATED REPORTS

I. EXPLANATION OF THE AUTOMATED BUDGET AND EXPENDITURE REPORT FACQ151B

For identification of origin purposes the printouts are labeled FACQ in the top right hand corner. These reports are generated by the data processing staff of the Comptroller General's Office from a single computer data bank.

Each of the fourteen "Lump Sum" agencies with tape generating capability and the Financial Data Processing Division of the State Auditor's Office prepare computer tapes using a uniform format. The tapes, with few exceptions, contain detailed records of financial transactions in each State agency that is required to report under Act 561. South Carolina State College has acquired an improved computer capability. They are now in the process of developing computer programs which will permit them to submit a quarterly expenditures tape as do the other Lump Sum agencies. The South Carolina Sea Grant Consortium also has been established as a Lump Sum agency and has begun submitting tapes each quarter.

The data on these tapes are merged into a central computer file from which nine different types of reports are produced. The following pages contain photocopies of one of these reports.

The FACQ151B Report (p.15) is aggregated to a very high degree. It shows the budgets, transfers and expenditures for each agency in State Government. Because it also includes inter-departmental transfers, corrections and reimbursements, the total and the rate of expenditure figures may be distorted in some cases.

Other reports on file at the Audit Council show more detail thus permitting most of the areas of distortion to be identified if not explained. They show both the Major Budget Code and the Transaction Class detail for the entirety of the State's Accounting system. Certain of these reports show the fiscal activities within each account within each State agency. The offices specifically exempted from the FAA have been deleted, however, their fiscal activity is included in the State totals.

The last column on the right hand side of the printout copies is labeled "Rate of Expenditure." It is a very useful figure for analysts because it reflects what percent of the budget was spent during the quarter. 1.0 indicates a one-to-one correspondence - that is, during the quarter, 100% of the amount budgeted for the quarter was spent. 1.1 indicates that slightly more than 100% of the quarter's budget was spent.

To calculate the "Rate of Expenditure" the computer program divides the total "budget" for the accounting period (usually the fiscal year) by the number of months in the fiscal accounting period and multiplies the results by 3. This yields an estimated figure for what the quarter's "Budget" should be. The actual expenditures are then divided by the estimated figure for the quarter's "Budget" to produce the "Rate of Expenditure." The following list explains the codes that appear in the "Rate of Expenditure" column.

- 0.0: No funds were expended, or less than 0.05% were expended from the "Budget" figure appearing on this line.
- 1.0: 100% of the quarter's "Budget," or approximately 25% of the year's "Budget" was spent during the quarter.

- 2.0: Twice the quarter's "Budget," or approximately 50% of the year's "Budget" was spent during the quarter.
- 3.0: Three times the quarter's "Budget," or approximately 75% of the year's "Budget" was spent during the quarter.
- 4.0: Four times the quarter's "Budget," or approximately 100% of the year's "Budget" was spent during the quarter.
- 9.9: Missing "Budget" data code. It usually means that there were no budget figures for this line.

The reader should note that usually there are three sets of automated reports. Some expenditures were made during the transition period into the current fiscal year. Some expenditures were made from funds appropriated in earlier fiscal years. Also, many of these expenditures were made from grants which correspond to the Federal Fiscal Year which ends in October. These types of expenditures are shown on printouts which have Fiscal Year 1978 in the upper left hand corner. Expenditures made from FY 78-79 funds appear on printouts with Fiscal Year 1979 in the upper left hand corner. Similarly, expenditures from FY 79-80 and 80-81 funds appear on printouts with Fiscal Year 1980 and 1981 in the upper left hand corner, respectively. The totals for the State, which are on the bottom line of the FY 80-81 report, include the expenditures from all reports.

II. CAUTIONS IN ANALYZING THE FACQ REPORTS

As in any computer based information system that is in a developmental stage, the data presented must be viewed with a certain degree of discretion. A few problems have been discovered

which have the effect of distorting the figures in some areas. Where it has been possible to identify them, the distorted figures have been corrected manually during the preparation of this report for printing. The data for the agencies reported on the Financial Data Processing Division's tape are the most trouble free.

Because the Lump Sum agencies, especially the colleges and universities, include all their expenditures during the quarter, it is possible that certain of their expenditures may appear to exceed their budgets by large amounts. One reason this occurs is that some of the expenditures are from capitalization fund accounts which may have been established several years ago for projects such as building construction. If an agency shows these expenditures, but only includes budget figures for the current fiscal year, the agency's expenditures may appear at first glance to have exceeded its budget.

This is primarily a definitional problem and procedures are being developed to resolve it. It is also a characteristic of aggregate level analysis that some precision is lost when expenditures from all accounts are displayed together. In general, most of these types of distortions can be identified presently when reviewing the other computer reports on file at the Audit Council which contain more detail about specific accounts within agencies.

III. PLANNED ANALYSES

One type of analysis which legislators have requested consistently is a comparative review of expenditures across each quarter of the fiscal year to see if there is an unreasonable trend to spend more during the final quarter. It is anticipated that for the next legislative session the programs will be ready which will provide some simple descriptive statistics regarding rates of expenditures for both State level analysis as well as for agency level analysis. In order to conduct this type of analysis in a way that is meaningful to the appropriations process, we must be able to distinguish between expenditures out of the current fiscal year's appropriations and expenditures from funds earmarked for specific projects in previous years. Once this capability is developed to its fullest, it also will be possible to analyze expenditures within programs during the life of the programs. This report shows the first step in this area, as explained above, with the separation of expenditures among funds available from different fiscal years. It is anticipated that the State's new accounting system, now being implemented, (STARS - State Accounting and Reporting System), will incorporate these and other analytical capabilities which the State's old accounting system did not have.

STATE OF SOUTH CAROLINA

LEGISLATIVE AUDIT COUNCIL
 LEGISLATIVE BUDGET INFORMATION — AGENCY LEVEL
 FOR THE PERIOD 01/01/81 THRU 03/31/81

FISCAL YEAR 1978
 FACQ151B 08/05/81
 PAGE 1

AGENCY	APPROPRIATED STATE AND OTHER FUNDS	B AND C AND OTHER TRANSFERS	BUDGET	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	RATE OF BALANCE EXP
THE CITADEL					40.00	40.00-
UNIVERSITY OF S. C.	200,153.00		200,153.00		117,076.56	83,076.44 0.0
MEDICAL UNIVERSITY	4,021,847.60	20,089.68-	4,001,757.92		2,375,277.60	1,626,480.32 0.0
MENTAL HEALTH DEPARTMENT					1,957,264.57	1,957,264.57-
78	4,222,000.60	20,089.68-	4,201,910.92		4,449,658.73	247,747.81- 0.0

PRINTED BY HONOR BUREAU OF PRINTING, INC. # 4

STATE OF SOUTH CAROLINA

LEGISLATIVE AUDIT COUNCIL
 LEGISLATIVE BUDGET INFORMATION — AGENCY LEVEL
 FOR THE PERIOD 01/01/81 THRU 03/31/81

FISCAL YEAR 1979
 FACQ151B 08/05/81
 PAGE 1

AGENCY	APPROPRIATED STATE AND OTHER FUNDS	B AND C AND OTHER TRANSFERS	BUDGET	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXP
THE CITADEL	74,100.00		74,100.00		49,898.75	24,201.25	0.0
COLLEGE OF CHARLESTON	42,500.00		42,500.00		8,759.10	33,740.90	0.0
UNIVERSITY OF S. C.	45,506,454.45		45,506,454.45		31,801,169.15	13,705,285.30	0.0
WINTHROP COLLEGE	3,963.00		3,963.00			3,963.00	0.0
MEDICAL UNIVERSITY	1,200,589.36	66,780.00	1,267,369.36		981,945.74	285,423.62	0.0
MENTAL HEALTH DEPARTMENT					5,475,678.75	5,475,678.75-	
79	46,827,606.81	66,780.00	46,894,386.81		38,317,451.49	8,576,935.32	0.0

STATE OF SOUTH CAROLINA

LEGISLATIVE AUDIT COUNCIL
 LEGISLATIVE BUDGET INFORMATION -- AGENCY LEVEL
 FOR THE PERIOD 01/01/81 THRU 03/31/81

FISCAL YEAR 1980
 FACQ1518 08/05/81
 PAGE 1

AGENCY	APPROPRIATED STATE AND OTHER FUNDS	B AND C AND OTHER TRANSFERS	BUDGET	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXP
THE CITADEL	34,281.00		34,281.00		29,585.89	4,695.11	0.0
COLLEGE OF CHARLESTON	93,398.00		93,398.00		47,988.88	45,409.12	0.0
UNIVERSITY OF S. C.	160,385,747.58		160,385,747.58		143,928,744.68	16,457,002.90	0.0
WINTHROP COLLEGE	66,020.00		66,020.00		5,588.66	60,431.34	0.0
MEDICAL UNIVERSITY	4,098,372.34	3,980,931.29	8,079,303.63		4,826,512.02	3,252,791.61	0.0
MENTAL HEALTH DEPARTMENT					4,190,617.98	4,190,617.98	
80	164,677,818.92	3,980,931.29	168,658,750.21		152,929,038.11	15,729,712.10	0.0

STATE OF SOUTH CAROLINA

LEGISLATIVE AUDIT COUNCIL
 LEGISLATIVE BUDGET INFORMATION -- AGENCY LEVEL
 FOR THE PERIOD 01/01/81 THRU 03/31/81

FISCAL YEAR 1981
 FACQ151B 08/05/81
 PAGE 1

AGENCY	APPROPRIATED STATE AND OTHER FUNDS	B AND C AND OTHER TRANSFERS	BUDGET	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXP
REORGANIZATION COMMISSION	802,419.52	20,000.00-	782,419.52	156,467.70	459,257.36	323,162.16	.8
JUDICIAL DEPARTMENT	12,761,479.31	80,821.13	12,842,300.44	3,210,776.17	10,130,328.66	2,711,971.78	1.0
GOVERNORS OFF-E C OF S	698,621.00		698,621.00	176,126.03	525,029.91	173,591.09	1.0
GOVERNORS OFF-SLED	9,406,170.60	5,696.11-	9,400,474.49	2,765,416.19	7,238,417.28	2,162,057.21	1.2
GOVERNORS OFF-DEPP	103,826,058.19	19,587,872.82-	84,238,185.37	28,496,536.09	75,016,122.15	9,222,063.22	1.4
GOVERNORS OFF-MAN & GRND	264,222.05	15,237.00	279,459.05	74,212.05	183,150.90	96,308.15	1.1
LIEUTENANT GOVERNOR	148,607.36		148,607.36	37,170.02	113,170.26	35,437.10	1.0
SECRETARY OF STATE	455,800.00	1,010.00	456,810.00	129,187.00	357,195.58	99,614.42	1.1
COMPTROLLER GENERAL	102,977,859.74	28,806.22	103,006,665.96	32,592,709.70	96,122,253.70	6,884,412.26	1.3
STATE TREASURERS OFFICE	426,128,284.12	100,881,141.10-	325,247,143.02	10,115,047.61	88,222,964.42	237,024,178.60	.1
ATTORNEY GENERAL	6,825,973.17	69,007.16	6,894,980.33	1,443,421.86	5,905,334.83	989,645.50	.8
COMM ON APPELLATE DEF	314,268.37	72,699.00	386,967.37	76,544.51	220,947.44	166,019.93	.8
ADJUTANT GENERAL	4,183,150.13	1,124,635.23	5,307,785.36	1,720,185.76	4,732,153.25	575,632.11	1.3
ELECTION COMMISSION	2,332,954.91	21,912.00	2,354,866.91	242,697.34	1,646,393.24	708,473.67	.4
B & C-EXEC DIRECTOR	792,142.00	64,231.08-	727,910.92	219,294.02	601,787.96	126,122.96	1.2
B & C-FINANCE	5,896,835.55	476,431.04-	5,420,404.51	1,149,865.68	3,725,582.98	1,694,821.53	.8
B & C-RESEARCH STATISTICS	2,251,516.98	3,775.26	2,255,292.24	521,187.12	1,509,139.26	746,152.98	.9
B & C-GENERAL SERVICES	106,208,289.96	959,581.71-	105,248,708.25	9,195,709.04	24,960,704.84	80,288,003.41	.3
B & C-DIVISION OF STATE FI	3,998.75	710,031.00	714,029.75	169,685.23	480,255.43	233,774.32	1.0
B & C-MOTOR VEHICLE MNGT	2,559,288.69	1,649.00-	2,557,639.69	593,584.50	1,927,063.62	630,576.07	.9
B & C-RETIREMENT	121,406,294.24	119,060.84	121,525,355.08	39,709,455.54	99,680,019.03	21,845,336.05	1.3
B & C-PERSONNEL	58,082,156.58	8,438.84-	58,073,717.74	17,898,835.80	23,415,656.50	4,658,061.24	1.2
B & C-LOCAL GOVERNMENT	3,930,370.00		3,930,370.00	853,319.65	3,125,324.49	805,045.51	.9
B & C-EMPLOYEE BENEFITS	60,647,829.00	57,447.91-	60,590,381.09	3,778,324.37	11,957,094.43	48,633,286.66	.2
HIGHER EDUCATION COMM	1,693,281.02		1,693,281.02	272,326.71	1,357,991.66	335,289.36	.6
HIGH ED TUITION GRANTS COM	11,065,478.77		11,065,478.77	669,984.54	10,563,253.21	502,225.56	.2
THE CITADEL	21,446,796.24		21,446,796.24	6,297,495.86	16,720,410.84	4,726,385.40	1.2
CLEMSON UNIVERSITY -- E&G	79,215,499.00		79,215,499.00	21,043,078.72	60,324,705.92	18,890,793.08	1.1
COLLEGE OF CHARLESTON	17,835,813.79		17,835,813.79	6,580,693.00	17,196,912.74	638,901.05	1.5
FRANCIS MARION COLLEGE	7,400,087.00	4,061,345.83	13,461,632.83	2,709,969.82	10,036,696.10	3,424,936.73	.8
LANDER COLLEGE	5,795,969.00		5,795,969.00	3,435,321.39	9,775,438.59	3,979,469.59	9.9
UNIVERSITY OF S. C.	172,615,321.65		172,615,321.65	53,503,730.11	148,942,804.90	23,672,516.75	9.9
USC-AIKEN CAMPUS	3,259,594.00		3,259,594.00	691,667.69	2,202,075.03	1,057,518.97	.8
USC-COASTAL CAROLINA CAMPUS	4,037,848.00		4,037,848.00	998,897.01	3,079,953.93	957,894.07	1.0
USC-SPARTANBURG CAMPUS	4,473,630.00		4,473,630.00	1,157,670.13	3,377,621.93	1,096,008.07	1.0
USC-BEAUFORT CAMPUS	625,605.00		625,605.00	155,153.24	481,446.56	144,158.44	1.0

STATE OF SOUTH CAROLINA

LEGISLATIVE AUDIT COUNCIL
 LEGISLATIVE BUDGET INFORMATION — AGENCY LEVEL
 FOR THE PERIOD 01/01/81 THRU 03/31/81

FISCAL YEAR 1981
 FACQ151B 08/05/81
 PAGE 2

AGENCY	APPROPRIATED STATE AND OTHER FUNDS	B AND C AND OTHER TRANSFERS	BUDGET	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXP
USC-LANCASTER CAMPUS	1,123,591.00		1,123,591.00	275,661.65	856,656.16	266,934.84	1.0
USC-SALKAHATCHIE CAMPUS	676,776.00		676,776.00	166,380.38	513,815.38	162,960.62	1.0
USC-UNION CAMPUS	496,977.00		496,977.00	125,469.56	370,394.35	118,582.65	1.0
WINTHROP COLLEGE	32,782,394.00		32,782,394.00	5,717,437.78	15,714,716.34	17,067,677.46	.6
MEDICAL UNIVERSITY	135,443,285.10	7,545,650.39	142,988,935.49	35,850,170.73	102,426,239.96	40,562,695.53	1.4
ADV COUNCIL VOC & TEC ED	120,862.23		120,862.23	33,880.22	94,741.82	26,120.41	1.1
TECHNICAL & COMP EDUC BD	50,994,434.63	6,947,952.13	57,942,386.76	16,996,342.11	48,627,189.28	9,315,197.48	1.2
EDUCATION DEPARTMENT	788,022,697.19	20,988,791.80	809,011,488.99	205,477,879.98	594,831,754.55	214,179,734.44	1.0
EDUCATIONAL TELEVISION COM	17,401,920.41	2,415,109.01	19,817,029.42	4,490,526.22	14,662,484.91	5,154,544.51	.9
WIL LOU GRAY OPPORTUN SCH	1,555,245.35	5,004.63	1,550,240.72	517,448.32	1,245,607.10	304,633.62	1.3
DEAF & BLIND SCHOOL	7,100,535.39	6,088.58	7,094,446.81	2,009,641.66	5,137,644.13	1,956,802.68	1.1
ARCHIVES & HISTORY DEPT	3,653,942.35	44,909.81	3,698,852.16	947,440.65	3,177,714.59	521,137.57	1.0
CONFEDERATE RELIC ROOM	110,220.00		110,220.00	22,451.53	88,911.70	21,308.30	.8
STATE LIBRARY	3,579,139.68	10,736.48	3,568,403.20	975,363.38	2,853,010.42	715,392.78	1.1
ARTS COMMISSION	1,674,533.91	2,876.86	1,671,657.05	505,562.20	1,226,265.28	445,391.77	1.2
MUSEUM COMMISSION	388,251.82		388,251.82	87,128.03	284,851.05	103,400.77	.9
HEALTH & ENVIRON CONTROL	91,805,359.68	1,737,355.59	90,068,004.09	26,860,376.48	77,585,272.22	12,482,731.87	1.2
MENTAL HEALTH DEPARTMENT				24,361,607.37	24,361,607.37		9.9
MENTAL RETARDATION DEPT	41,594,398.00		41,594,398.00	22,336,853.93	62,574,997.99	20,980,599.99	2.0
ALCOHOL & DRUG ABUSE COMM	6,057,704.07	218,919.72	5,838,784.35	1,455,531.13	4,690,810.65	1,147,973.70	1.0
SOCIAL SERVICES DEPARTMENT	380,347,068.75	4,010,784.82	376,336,283.93	120,615,400.38	343,334,277.16	33,002,006.77	1.3
VOCATIONAL REHABILITATION	30,900,282.09	1,016,016.91	31,916,299.00	9,118,517.27	27,327,947.21	4,388,351.79	1.1
JOHN DE LA HOWE SCHOOL	1,481,571.91	263,028.25	1,744,600.16	440,023.54	1,151,629.43	592,970.73	1.0
FOSTER CARE REVIEW BDS SYS	276,998.16		276,998.16	79,777.18	209,634.71	67,363.45	1.2
CHILDRENS BUREAU	761,580.96	18,256.09	743,324.87	226,745.43	570,769.68	172,555.19	1.2
BLIND COMMISSION	4,221,822.23	225,822.00	3,996,000.23	1,161,724.71	3,318,135.73	677,864.50	1.2
AGING COMMISSION	8,564,865.82	53,731.97	8,511,133.85	2,827,242.54	7,939,531.31	571,602.54	1.3
HOUSING AUTHORITY	3,750,175.45	7,734.55	3,742,440.90	754,035.49	2,131,183.97	1,611,256.93	.8
HUMAN AFFAIRS COMM	1,016,094.53	3,213.00	1,012,881.53	316,645.91	904,387.48	108,494.05	1.3
VETERANS AFFAIRS DEPT	883,554.00		883,554.00	232,301.61	691,525.88	192,028.12	1.1
COMMISSION ON WOMEN	36,886.34		36,886.34	10,392.57	28,565.75	8,320.59	1.1
PROBATION PAROLE PARDON BD	4,832,195.07	312,847.10	5,145,042.17	1,348,188.05	3,840,290.77	1,304,751.40	1.0
YOUTH SERVICES DEPARTMENT	13,933,841.40	43,267.01	13,977,108.41	3,714,817.68	10,373,861.08	3,603,247.33	1.1
JUV PLACEMENT & AFTERCARE	4,887,013.81	248,855.95	5,135,869.76	1,442,897.41	3,933,616.70	1,202,253.06	1.1
LAW ENF TRAINING COUNCIL	3,069,315.43	299.00	3,069,614.43	508,483.15	1,578,982.81	1,490,631.62	.7
LAW OFFICERS HALL FAME COM	433,856.04		433,856.04	30,237.83	77,399.61	356,456.43	.3
WATER RESOURCES COMMISSION	1,538,706.62	16,907.15	1,521,799.47	325,009.61	935,411.94	586,387.53	.9
LAND RESOURCES CONSRV COMM	2,248,700.18	35,573.17	2,284,273.35	602,630.91	1,674,390.54	609,882.81	1.1
FORESTRY COMMISSION	11,165,656.49	168,700.01	11,334,356.50	3,022,619.77	8,936,453.66	2,397,902.84	1.1
AGRICULTURE DEPARTMENT	6,837,420.60	3,915.00	6,841,335.60	1,603,577.84	4,898,728.77	1,942,606.83	.9
CLEMSON UNIVERSITY — PSA	37,478,922.00		37,478,922.00	9,164,044.80	26,859,942.96	10,618,979.04	1.0
WILDLIFE & MARINE RES DEPT	20,225,571.01	551,745.49	20,777,316.50	5,665,273.75	15,337,812.82	5,439,503.68	1.1
COASTAL COUNCIL	1,016,066.85	151,169.06	1,167,235.91	268,653.96	1,032,466.33	134,769.58	.9
SEA GRANT CONSORTIUM	1,491,501.53		1,491,501.53	322,426.61	915,338.70	576,162.83	.7
PARKS RECREATION & TOURISM	19,053,658.12	4,147,112.88	23,200,771.00	6,984,322.60	19,924,886.69	3,275,884.31	1.2
DEVELOPMENT BOARD	2,873,774.63	5,919.00	2,879,693.63	640,967.32	2,190,286.88	689,406.95	.9
PATROITS POINT DEV AUTH	2,351,578.01	365,358.70	2,716,936.71	1,358,043.20	2,543,513.64	173,423.07	2.0

LEGISLATIVE AUDIT COUNCIL
 LEGISLATIVE BUDGET INFORMATION -- AGENCY LEVEL
 FOR THE PERIOD 01/01/81 THRU 03/31/81

AGENCY	APPROPRIATED STATE AND OTHER FUNDS	B AND C AND OTHER TRANSFERS	BUDGET	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	RAISE OF BALANCE EXP
CLARKS HILL-RUSSELL AUTH	119,508.00		119,508.00	36,563.47	83,742.61	35,765.39 1.2
OLD EXCHANGE BUILDING COMM	92,358.84		92,358.84	23,104.01	41,160.22	51,198.62 1.0
AMER REVOLUTION BCNTL COMM	31,957.78	5,979.78	37,937.56	15,872.72	32,379.54	5,558.02 1.7
PUBLIC SERVICE COMMISSION	4,646,756.90		4,646,756.90	1,044,748.65	2,814,510.76	1,832,246.14 .9
INDUSTRIAL COMMISSION	1,618,660.91	11,606.00	1,630,266.91	459,370.11	1,305,868.02	324,398.89 1.1
WORKMENS COMPENSATION FUND	15,211,209.47		15,211,209.47	2,001,459.47	5,998,412.86	9,212,796.61 .5
SECOND INJURY FUND	3,300,963.03		3,300,963.03	628,786.73	1,522,594.57	1,778,368.46 .8
INSURANCE DEPARTMENT	45,804,547.90		45,804,547.90	1,026,111.16	2,713,520.94	43,091,026.96 .1
FINANCIAL INST BD-ADMIN	14,778.00		14,778.00	2,669.42	13,840.86	937.14 .7
FINANCIAL INST BD-BK EXAM	642,993.00		642,993.00	157,838.69	484,331.96	158,661.04 1.0
FINANCIAL INST BD-CONS FIN	241,935.00		241,935.00	59,875.16	179,786.05	62,148.95 1.0
CONSUMER AFFAIRS COMM	937,334.00		937,334.00	244,873.86	716,108.25	221,225.75 1.0
DAIRY COMMISSION	199,321.27		199,321.27	56,118.76	154,182.21	45,139.06 1.1
LAW DEPARTMENT	3,199,270.98	362,542.75	3,561,813.73	829,697.97	2,503,303.21	1,058,510.52 .9
TAX COMMISSION	170,125,627.64	136,967,269.00-	33,158,358.64	4,324,963.53	12,151,043.87	21,007,314.77 .5
ALCOHOLIC BEV CONTROL COMM	1,566,311.24		1,566,311.24	485,659.66	1,221,570.06	344,741.18 1.2
STATE ETHICS COMMISSION	109,846.00		109,846.00	28,286.63	86,005.63	23,840.37 1.0
EMPLOYMENT SECURITY COMM	340,793,886.84	9,632,430.28	350,426,517.12	56,883,840.97	174,619,175.32	175,807,341.80 .6
ACCOUNTANCY BOARD	95,785.00		95,785.00	25,047.52	70,908.55	24,876.45 1.0
ARCHITECTURAL EXAM BD	61,759.94		61,759.94	12,327.99	40,518.45	21,241.49 .8
AUCTIONEERS COMMISSION	78,347.00		78,347.00	16,243.50	53,653.62	24,653.38 .8
STATE BAR	76,529.00		476,529.00	97,130.00	234,784.00	241,745.00 .8
BARBER EXAMINERS BOARD	86,515.00		86,515.00	25,024.32	77,336.37	9,178.63 1.2
CEMETERY BOARD	2,621.00		2,621.00	256.73	1,120.66	1,500.34 .4
CHIROPRACTIC EXAMINERS BD	51,988.00		51,988.00	20,498.95	38,679.62	13,308.38 1.6
CONTRACTORS LICENSING BD	163,014.00		163,014.00	40,387.90	118,827.20	44,186.80 1.0
COSMETIC ART EXAMINERS BD	193,501.00		193,501.00	50,269.03	146,545.95	46,955.05 1.0
DENTISTRY BOARD	73,442.00		73,442.00	24,433.67	44,795.11	28,686.89 1.3
ENGINEERING EXAMINERS BD	162,401.00		162,401.00	39,289.29	127,243.16	35,157.84 1.0
ENVIRON SYS OPR BD OF CERT	73,406.00		73,406.00	17,617.71	48,609.36	24,796.64 1.0
FORESTERS REGISTRATION BD	4,325.00		4,325.00	1,346.52	2,509.30	1,815.70 1.2
FUNERAL SERVICE BOARD	45,814.00		45,814.00	10,564.97	35,902.48	9,911.52 .9
MEDICAL EXAMINERS BOARD	309,127.00		309,127.00	110,388.34	239,059.52	70,067.48 1.4
NURSING BOARD	377,102.00		377,102.00	92,530.27	297,468.96	79,633.04 1.0
NURSING HOME ADMS EXAM BD	22,614.76	105.88-	22,508.88	3,730.25	16,544.67	5,964.21 .7
OCCUPATIONAL THERAPY BOARD	2,185.00		2,185.00	117.59	1,155.59	1,029.41 .2
OPTICIANRY EXAMINING BOARD	13,196.00		13,196.00	3,643.01	9,683.95	3,512.05 1.1
OPTOMETRY EXAMINING BOARD	21,556.00		21,556.00	8,649.77	19,529.13	2,026.87 1.6
PHARMACEUTICAL EXAMINERS	82,501.00		82,501.00	18,260.91	57,824.19	24,676.81 .9
PHYSICAL THERAPIST EXAM BD	10,967.00		10,967.00	3,128.06	8,157.31	2,809.69 1.1
PODIATRY EXAMINERS BOARD	1,097.00		1,097.00		197.00	900.00 0.0
PSYCHOLOGY BOARD OF EXAM	7,478.00		7,478.00	753.38	5,557.40	1,920.60 .4
REAL ESTATE COMMISSION	530,479.06		530,479.06	109,368.89	372,850.13	157,628.93 .8
RESIDENTIAL HOME BLDRS COM	220,622.00		220,622.00	50,529.78	166,583.73	54,038.27 .9
REGISTERED SANITARIANS BD	3,683.00		3,683.00	85.60	664.66	3,018.34 .1
SOCIAL WORKERS REG BD	3,081.00		3,081.00	901.25	1,362.69	1,718.31 1.2
SPEECH PATH & AUDI EXAM BD	6,373.00		6,373.00	1,453.51	4,122.54	2,250.46 .9

STATE OF SOUTH CAROLINA

STATE OF SOUTH CAROLINA

LEGISLATIVE AUDIT COUNCIL
 LEGISLATIVE BUDGET INFORMATION — AGENCY LEVEL
 FOR THE PERIOD 01/01/81 THRU 03/31/81

FISCAL YEAR 1981
 FAC1518 08/05/81
 PAGE 4

AGENCY	APPROPRIATED STATE AND OTHER FUNDS	B AND C AND OTHER TRANSFERS	BUDGET	EXPENDED THIS QUARTER	EXPENDED FISCAL Y-T-D	BALANCE	RATE OF EXP
VETERINARY MEDICAL EXAM BD	10,051.00		10,051.00	3,834.49	7,166.70	2,884.30	1.5
PATIENTS COMP FD BD OF GOV	6,746,066.20		6,746,066.20	3,916.47	59,343.82	6,686,722.38	.0
AERONAUTICS COMMISSION	2,672,511.36	347,352.54	3,019,863.90	690,915.99	1,644,388.67	1,375,475.23	.9
PUBLIC RAILWAYS COMMISSION	264,557.00		264,557.00	91,824.17	91,824.17	172,732.83	1.4
DHPT-COUNCIL ON PUBLIC TRA	509,374.21		509,374.21	51,810.25	113,705.56	395,668.65	.4
HIGHWAY & PUBLIC TRANSPORT	317,213,000.00		317,213,000.00	57,854,808.07	194,886,124.77	122,346,875.23	.7
DEBT SERVICE	84,183,709.00	10,000,000.00	94,183,709.00	19,589,871.45	81,195,681.96	12,988,027.04	.8
FIXED CHARGES & CONTRI	3,400.00		3,400.00		3,400.00		0.0
JUDICIAL COUNCIL	20,000.00		20,000.00	6,720.10	8,583.98	11,416.02	1.3
TAX STUDY COMMISSION	32,276.00		32,276.00	8,702.28	23,335.25	8,940.75	1.1
TRAVEL	5,400.00		5,400.00	226.00	3,337.37	2,062.63	.2
PER DIEM	2,725.00		2,725.00	990.93	1,419.93	1,305.07	1.5
SC TOBACCO ADVISORY COMM	7,500.00		7,500.00	831.96	7,449.30	50.70	.4
PUB PRI SER PROG FAC AGING	27,643.00		27,643.00	7,401.90	21,443.97	6,199.03	1.1
PER DIEM	15,000.00		15,000.00	837.00	11,385.17	3,614.83	.2
AUTO LIABILITY INSUR ST CM	16,000.00		16,000.00	2,394.81	15,397.72	602.28	.6
PER DIEM	30,000.00		30,000.00	2,532.21	3,037.99	26,962.01	.3
COMMITTEE CLERK PTT	3,000.00		3,000.00		815.07	2,184.93	0.0
EDUCATION STUDY COMMITTEE	15,000.00		15,000.00	2,668.76	7,212.40	7,787.60	.7
PAGE T	15,000.00		15,000.00	5,261.78	8,886.41	6,113.59	1.4
LOCAL GOVERNMENT STY COMM	3,000.00		3,000.00	627.01	1,752.41	1,247.59	.8
MENTAL HLTH & MENTAL RETAR	43,630.00		43,630.00	5,141.98	14,961.97	28,668.03	.5
STATE EMPLOYEES EMPLOY COM	25,000.00		25,000.00	2,195.53	8,346.32	16,653.68	.4
MATCHING FEDERAL PROGRAM	14,000.00	14,000.00-					
TEXTILE STUDY COMM	10,000.00		10,000.00	2,251.67	4,361.31	5,638.69	.9
PER DIEM	23,800.00		23,800.00	2,522.24	9,254.23	14,545.77	.4
PUBLIC TRANSPORT STUDY COM	7,500.00		7,500.00	926.10	5,915.13	1,584.87	.5
PER DIEM	2,500.00		2,500.00		836.00	1,664.00	0.0
WORKMENS COMP STUDY COMM	17,975.00		17,975.00	4,243.14	14,175.69	3,799.31	.9
ALCOHOL & DRUG ABUSE COMM	16,250.00		16,250.00	2,148.76	2,464.95	13,785.05	.5
CON COMM ON RETIREMENT SYS	12,000.00		12,000.00	646.25	646.25	11,353.75	.2
PER DIEM	10,000.00		10,000.00	450.80	3,016.40	6,983.60	.2
LEGISLATIVE SPECIALIST T	43,465.94	12,280.00	55,745.94	8,099.69	26,522.96	29,222.98	.6
DIRECTOR P	40,000.00		40,000.00	599.25	7,690.11	32,309.89	.1
PER DIEM	14,500.00		14,500.00	1,468.90	9,632.96	4,867.04	.4
COMMITTEE TO STUDY STATE B	5,000.00		5,000.00	926.97	1,981.57	3,018.43	.7
PER DIEM	5,000.00		5,000.00			5,000.00	0.0
COMMITTEE ON BIENNIAL BUDG	9,860.00		9,860.00	57.20	4,593.82	5,266.18	.0
CONTRACTUAL SERVICES	5,000.00		5,000.00			5,000.00	0.0
CONTRIBUTIONS	1,078,071.00		1,078,071.00	204,100.00	1,019,726.00	58,345.00	.8
AID TO SUBDIVISIONS	107,566,330.00	647,628.36-	106,918,701.64	24,789,544.22	48,529,482.81	58,389,218.83	.9
AMER REVOLUTION BCNTL COMM	5,979.78	5,979.78-					
PORTS AUTHORITY		29,211,390.86	29,211,390.86	10,242,701.67	29,211,390.86		1.4
81	4236,958,323.80	162,718,799.43-4074,239,524.37	962,683,299.92	2807,236,573.45	1267,002,950.92	3.3	
** STATE TOTALS	4452,685,750.13	158,691,177.82-4293,994,572.31	962,683,299.92	3002,932,721.78	1291,061,850.53	5.3	

**These totals do not include data from S.C. State College. The College plans to be in compliance with the reporting requirements by the fourth quarter, FY 80-81.

CONCLUSION

The thrust of the Accountability Act is to provide useful information to the General Assembly. This volume has briefly described the types of data now available and has presented summaries of some of the data. Many observers have commented that the state-level fiscal information system emerging from the Fiscal Accountability Act is channeling the State's use of its information resources in ways that greatly improve the efficiency and effectiveness of governmental oversight.

Several projects are underway which will further complement and improve the usefulness of the Fiscal Accountability Act data. Efforts to improve the comprehensiveness, accuracy and efficiency of the automated reporting procedures are continuing. The Comptroller General, the State Auditor, the State Personnel Division, the Division of General Services, and many State agencies have responded very generously to the Audit Council's requests for advice and assistance in improving the efficiency of reporting.

More detailed data is on file at the Audit Council. The project staff is prepared to answer inquiries, verify accuracy, provide clarifications where needed, and discuss the data collection procedures. It is anticipated that the Fiscal Accountability Act data holdings will be a useful starting point for any person or agency that may need data involving State agencies.