

Office of the Comptroller General

Budget Hearing Attendees

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Office of the Comptroller General

Budget Summary

Budget Request:

We are not requesting that our budget be increased.

- We are requesting that the following provisos be amended:
 - 118.1 (SR: Year End Cutoff), to roll-forward the dates for the closing of the state's books for fiscal 2021-22
 - 1A.7 (SDE-EIA: Disbursements/Other Entities), to remove the Comptroller General's Office from the proviso as our office has not been involved for many years
 - 82.3 (DMV: DPPA Compliance Audit), to remove the Comptroller General's Office from the proviso as our office has not been involved for many years
 - 97.4 (CG: Unemployment Compensation Fund Administration), to remove "the lesser of two percent" to add needed stability to our office's overall budget

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

- **Statewide Payroll/Accounts Payable:** We process the payrolls, vendor payments, and other disbursement requests for state agencies.
- **Statewide Accounting:** We provide centralized accounting services for state agencies.
- **Statewide Financial Reporting:** We produce the state's comprehensive annual financial report (CAFR) which is used by credit rating agencies, underwriters, investors, and other key stakeholders.
- **Public Outreach/Other Services:** We provide transparent and easily accessible financial information to the public and service on panels that support internal and external state functions.
- **Administrative Services:** We efficiently manage the divisions, programs, and operations of the CGO and support other collaborative initiatives to assist in serving the public.

Office of the Comptroller General

Accountability Report Summary

The Office of the Comptroller General is a “service and support” agency for state government. In that role, it expands the “back office” capabilities of other state agencies. As detailed in the Office of the Comptroller General’s fiscal year 2019-20 Accountability Report, our key Strategic Planning goals are to:

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

FY 21-22 Budget Priorities Summary

Office of the Comptroller General

Budget Priorities				Funding					FTEs			
Priority No.	Priority Type (recurring/ non-recurring /other funds adjustment/ federal funds adjustment)	Priority Title	Priority Description	Recurring	Non - Recurring	Other	Federal	Total	State	Other	Federal	Total

No Budget Increase Requested
for FY 21-22

Constitutional Subcommittee Proviso Request Summary FY 2021-22				
Proviso # in FY 19-20 Act	Renumbered FY 21-22 Proviso #	Proviso Title	Short Summary	Agency Recommended Action (keep, change, delete, add)
118.1		SR: Year End Cutoff	Deadline for agencies to submit documents and electronic workflow supporting their year-end expenditures to the Office of the Comptroller General for processing.	Amend - Requesting date to be updated to reflect new fiscal year
1A.7		SDE-EIA: Disbursements/Other Entities	The Department of Revenue disburses funds appropriated by the General Assembly on a quarterly basis to the state agencies and entities referenced in Part IA, Section 1, VIII.F. 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.	Amend - This function is now performed by the Department of Revenue and the Executive Budget Office. The Comptroller General's Office is no longer involved.
82.3		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 statues and regulations.	Amend - This is a function now internally performed by a Department of Motor Vehicles subsystem. The Comptroller General's Office is no longer involved.
97.4		CG: Unemployment Compensation Fund Administration	<i>The lesser of two percent or \$200,000 of the fund balance of the Unemployment Compensation Fund is paid out annually to the Comptroller General's Office to defray costs for administering the program.</i>	Amend - Requesting to remove the phrase "the lesser of two percent" to add needed stability to our office's overall budget.

Office of the Comptroller General

Agency Provisos			
Proviso # FY 19-20	Proviso Title	Proviso Language	Agency Recommended Action (keep, change, delete, add)
97.1	CG: Signature Authorization	The Comptroller General is hereby authorized to designate certain employees to approve, in his stead, disbursement documents authorizing payment, and the State Treasurer is hereby authorized to accept such approved disbursement documents when notified by the Comptroller General. This provision shall in no way relieve the Comptroller General of responsibility.	Keep
97.2	CG: GAAP Implementation & Refinement	It is the intent of the General Assembly that the State of South Carolina issue financial statements in conformance with Generally Accepted Accounting Principles (GAAP). To this end, the Comptroller General is directed, as the State Accounting Officer, to maintain an Enterprise Information System for State Government (SCEIS) that will result in proper authorization and control of agency expenditures, including payroll transactions, and in the preparation and issuance of the official financial reports for the State of South Carolina. Under the oversight of the General Assembly, the Comptroller General is given full power and authority to issue accounting policy directives to state agencies in order to comply with GAAP. The Comptroller General is also given full authority to conduct surveys, acquire consulting services, and implement new procedures required to implement fully changes required by GAAP.	Keep
97.3	CG: Payroll Deduction Processing Fee	There shall be a fee for processing payroll deductions, not to exceed twenty-five cents, for insurance plans, credit unions, deferred compensation plans, benefit providers, and professional associations per deduction per pay day. This fee shall not be applied to charitable deductions. Vendors and other third parties receiving payroll deductions shall bear the entire cost of this fee, at no cost to state employees. The revenues generated from these fees and those provided for child support deductions in accordance with Section 63-17-1460(C), South Carolina Code of Laws, 1976, as amended, may be used to support the operations of the Office of Comptroller General and any unexpended balance may be carried forward from the prior fiscal year to the current fiscal year and used for the same purposes.	Keep

Office of the Comptroller General


Agency Provisos			
Proviso # FY 19-20	Proviso Title	Proviso Language	Agency Recommended Action (keep, change, delete, add)
97.4	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, South Carolina Code of Laws, 1976, as amended. Any unexpended balance may be carried forward from the prior fiscal year to the current fiscal year and used for the same purposes.	Change (Update Changes)
97.5	CG: Purchasing Card Rebate Program	The Office of Comptroller General is authorized to retain the first \$100,000 of rebate associated with the Purchasing Card Program and \$200,000 of agency incentive rebates. The funds retained may be used to support the operations of the Office of Comptroller General and any unexpended balance may be carried forward from the prior fiscal year into the current fiscal year and be used for the same purposes.	Keep

Office of Comptroller General

Carryforward Information

General Fund Carryforward for Fiscal Year 2020 \$247,044.41

Header		Additional Data			
Document	1000641340	Status	Posted	Document Year	2020
Process	Carry Over	Total Sender	76,084,740.95	USD	
BCS Value Type	Budget	Total Receiver	76,084,740.95	USD	
Budget Category	Payment	Version	0	Sender Year	2019
Document type	CFGF	Document Date	08/14/2019	Receiver Year	2020

Year		Periods								
										
Doc. Line	-/+	Funds ctr	Funded Program	F.Ar	Fund	Cmmt item	Grant	Amount	Type	Text
000008	-	E1200000	8900.000000X000	000...	10010000	561000	NOT RELE...	247,044.41	CFGF	10% GENERAL FUND CARRY FORWARD
000067	+	E1200000	8900.000000X000	000...	10010000	561000	NOT RELE...	247,044.41	CFGF	10% GENERAL FUND CARRY FORWARD

Office of the Comptroller General FTEs

	Authorized State Fund	Authorized Other Fund	
Filled	25.00	0.00	25.00
Vacant	3.50 (a)	8.50	12.00
Total:	28.50	8.50	37.00

(a) We are currently in the process of filling one or more additional vacancies.