

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



Fiscal Year FY 2025-2026

Agency Budget Plan

FORM A - BUDGET PLAN SUMMARY

OPERATING REQUESTS <i>(FORM B1)</i>	For FY 2025-2026, my agency is (mark "X"):	
		Requesting General Fund Appropriations.
		Requesting Federal/Other Authorization.
	X	Not requesting any changes.

NON-RECURRING REQUESTS <i>(FORM B2)</i>	For FY 2025-2026, my agency is (mark "X"):	
	X	Requesting Non-Recurring Appropriations.
		Requesting Non-Recurring Federal/Other Authorization.
		Not requesting any changes.

CAPITAL REQUESTS <i>(FORM C)</i>	For FY 2025-2026, my agency is (mark "X"):	
		Requesting funding for Capital Projects.
	X	Not requesting any changes.

PROVISOS <i>(FORM D)</i>	For FY 2025-2026, my agency is (mark "X"):	
	X	Requesting a new proviso and/or substantive changes to existing provisos.
		Only requesting technical proviso changes (such as date references).
		Not requesting any proviso changes.

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

	<u>Name</u>	<u>Phone</u>	<u>Email</u>
PRIMARY CONTACT:	Allison Williams	(803) 734-5011	awilliams@cg.sc.gov
SECONDARY CONTACT:	Brian J. Gaines	(803) 734-2141	bgaines@cg.sc.gov

I have reviewed and approved the enclosed FY 2025-2026 Agency Budget Plan, which is complete and accurate to the extent of my knowledge.

SIGN/DATE:	<u>Agency Director</u>	<u>Board or Commission Chair</u>
TYPE/PRINT NAME:		

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

Agency Name:	<u>Comptroller General's Office</u>
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BUDGET REQUESTS			FUNDING					FTES				
Priority	Request Type	Request Title	State	Federal	Earmarked	Restricted	Total	State	Federal	Earmarked	Restricted	Total
1	B2 - Non-Recurring	CGO Operational Process Improvements	1,000,000	0	0	0	1,000,000	0.00	0.00	0.00	0.00	0.00
TOTALS			1,000,000	0	0	0	1,000,000	0.00	0.00	0.00	0.00	0.00

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FORM B2 – NON-RECURRING OPERATING REQUEST

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

TITLE	CGO Operational Process Improvements
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Provide a brief, descriptive title for this request.

AMOUNT	\$1,000,000
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What is the net change in requested appropriations for FY 2025-2026? This amount should correspond to the total for all funding sources on the Executive Summary.

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

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

ACCOUNTABILITY OF FUNDS	If received, the objectives will be evaluated as part of Goal 4.1: Produce the Annual Comprehensive Financial Report (ACFR) in accordance with generally accepted accounting principles and all Governmental Standards Board requirements.
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What specific strategy, as outlined in the most recent Strategic Planning and Performance Measurement template of agency's accountability report, does this funding request support? How would this request advance that strategy? How would the use of these funds be evaluated?

RECIPIENTS OF FUNDS	Funds will be utilized to acquire external support for the development process for the state's Annual Comprehensive Financial Report.
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What individuals or entities would receive these funds (contractors, vendors, grantees, individual beneficiaries, etc.)? How would these funds be allocated – using an existing formula, through a competitive process, based upon

**JUSTIFICATION
OF REQUEST**

Proviso 93.19 of the FY 2024-25 Appropriations Act directed the Department of Administration to engage an independent forensic accounting firm to conduct a forensic accounting review of all cash and investments held in the State Treasury. The review's scope included a determination of accuracy within the SCEIS general ledger accounts for cash and investments as well as a review of the amounts of cash and investments reported in various of the State's historical ACFRs to determine if the amounts of cash and investments record in ACFRs were fairly stated and categorized in the appropriate funds.

The State received the results of the review on January 15, 2025. Recommendations 8-16 include a series of operational process improvements. Recommendation 9 provided the "CGO should assess the need to hire additional CGO staff and/or outside assistance to prepare the ACFR and better distribute workload". The CGO intends to acquire the services of a third-party accounting and/or consulting firm to assist with the implementation of the included recommendations.

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

Agency Name:	Comptroller General's Office		
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FORM D – PROVISO REVISION REQUEST

NUMBER	118.1
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Cite the proviso according to the renumbered list (or mark "NEW").

TITLE	Year End Cutoff
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Provide the title from the renumbered list or suggest a short title for any new request.

BUDGET PROGRAM	II. Statewide Payroll/Accounts Payable & V. Statewide Accounting Services
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Identify the associated budget program(s) by name and budget section.

RELATED BUDGET REQUEST	N/A
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Is this request associated with a budget request you have submitted for FY 2025-2026? If so, cite it here.

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

OTHER AGENCIES AFFECTED	All SCEIS agencies
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Which other agencies would be affected by the recommended action? How?

SUMMARY & EXPLANATION	<p>The proviso establishes the year-end deadline for agencies to submit input documents and electronic workflow supporting their fiscal year expenditures to the Comptroller General's Office for processing. The requested change updates the fiscal year date references.</p>
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Summarize the existing proviso. If requesting a new proviso, describe the current state of affairs without it. Explain the need for your requested action. For deletion requests due to recent codification, please identify SC Code section where language now appears.

FISCAL IMPACT

None

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

**PROPOSED
PROVISO TEXT**

Unless specifically authorized herein, the appropriations provided in Part IA of this act as ordinary expenses of the State Government shall lapse on July 31, ~~2025~~ **2026**. State agencies are required to submit all current fiscal year input documents and all electronic workflow for accounts payable transactions to the Office of Comptroller General by ~~July 14, 2025~~ **July 14, 2026**. Appropriations for Permanent Improvements, now outstanding or hereafter provided, shall lapse at the end of the second fiscal year in which such appropriations were provided, unless definite commitments shall have been made, with the approval of the State Fiscal Accountability Authority and Joint Bond Review Committee, toward the accomplishment of the purposes for which the appropriations were provided. Appropriations for other specific purposes aside from ordinary operating expenses, now outstanding or hereafter provided, shall lapse at the end of the second fiscal year in which such appropriations were provided, unless definite commitments shall have been made, with the approval of the State Fiscal Accountability Authority, toward the accomplishment of the purposes for which the appropriations were provided.

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

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

FORM D – PROVISO REVISION REQUEST

NUMBER	97. NEW
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Cite the proviso according to the renumbered list (or mark "NEW").

TITLE	CGO Carry Forward
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Provide the title from the renumbered list or suggest a short title for any new request.

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

RELATED BUDGET REQUEST	Priority 1 / CGO Operational Process Improvements
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Is this request associated with a budget request you have submitted for FY 2025-2026? If so, cite it here.

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

OTHER AGENCIES AFFECTED	None
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Which other agencies would be affected by the recommended action? How?

SUMMARY & EXPLANATION	<p>The CGO is seeking authorization to carry forward all remaining funds for the current fiscal year. All carry forward funds will be used to continue agency operations and to secure accounting, auditing, and legal services.</p>
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Summarize the existing proviso. If requesting a new proviso, describe the current state of affairs without it. Explain the need for your requested action. For deletion requests due to recent codification, please identify SC Code section where language now appears.

FISCAL IMPACT

None

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

**PROPOSED
PROVISO TEXT**

The Comptroller General's Office is authorized to carry forward all funds from the prior fiscal year and expend in the current fiscal year to fund agency operations and to secure accounting, auditing, and legal services.

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

Please provide a detailed summary of service delivery impact caused by a reduction in General Fund Appropriations and provide the method of calculation for anticipated reductions. Agencies should prioritize reduction in expenditures that have the least significant impact on service delivery.

N/A

**AGENCY COST
SAVINGS PLANS**

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

Agency Name:	Comptroller General's Office		
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FORM F – REDUCING COST AND BURDEN TO BUSINESSES AND CITIZENS

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

EXPECTED SAVINGS TO BUSINESSES AND CITIZENS	N/A
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What is the expected savings to South Carolina's businesses and citizens that is generated by this proposal? The savings could be related to time or money.

FACTORS ASSOCIATED WITH THE REQUEST	Mark "X" for all that apply:	
	<input type="checkbox"/>	Repeal or revision of regulations.
	<input type="checkbox"/>	Reduction of agency fees or fines to businesses or citizens.
	<input type="checkbox"/>	Greater efficiency in agency services or reduction in compliance burden.
	<input type="checkbox"/>	Other

METHOD OF CALCULATION	N/A
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Describe the method of calculation for determining the expected cost or time savings to businesses or citizens.


REDUCTION OF FEES OR FINES	N/A
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Which fees or fines does the agency intend to reduce? What was the fine or fee revenue for the previous fiscal year? What was the associated program expenditure for the previous fiscal year? What is the enabling authority for the issuance of the fee or fine?

REDUCTION OF REGULATION	N/A
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Which regulations does the agency intend to amend or delete? What is the enabling authority for the regulation?

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