



Office of the Comptroller General

FY 2025-26 Budget Presentation

House Ways and Means Committee

Constitutional Subcommittee

January 29, 2025

Agency Attendees

Brian J. Gaines, Comptroller General

Allison Williams, Director of Administration

Kimberly McLeod, Public Information Director

Bob Maldonado, General Counsel

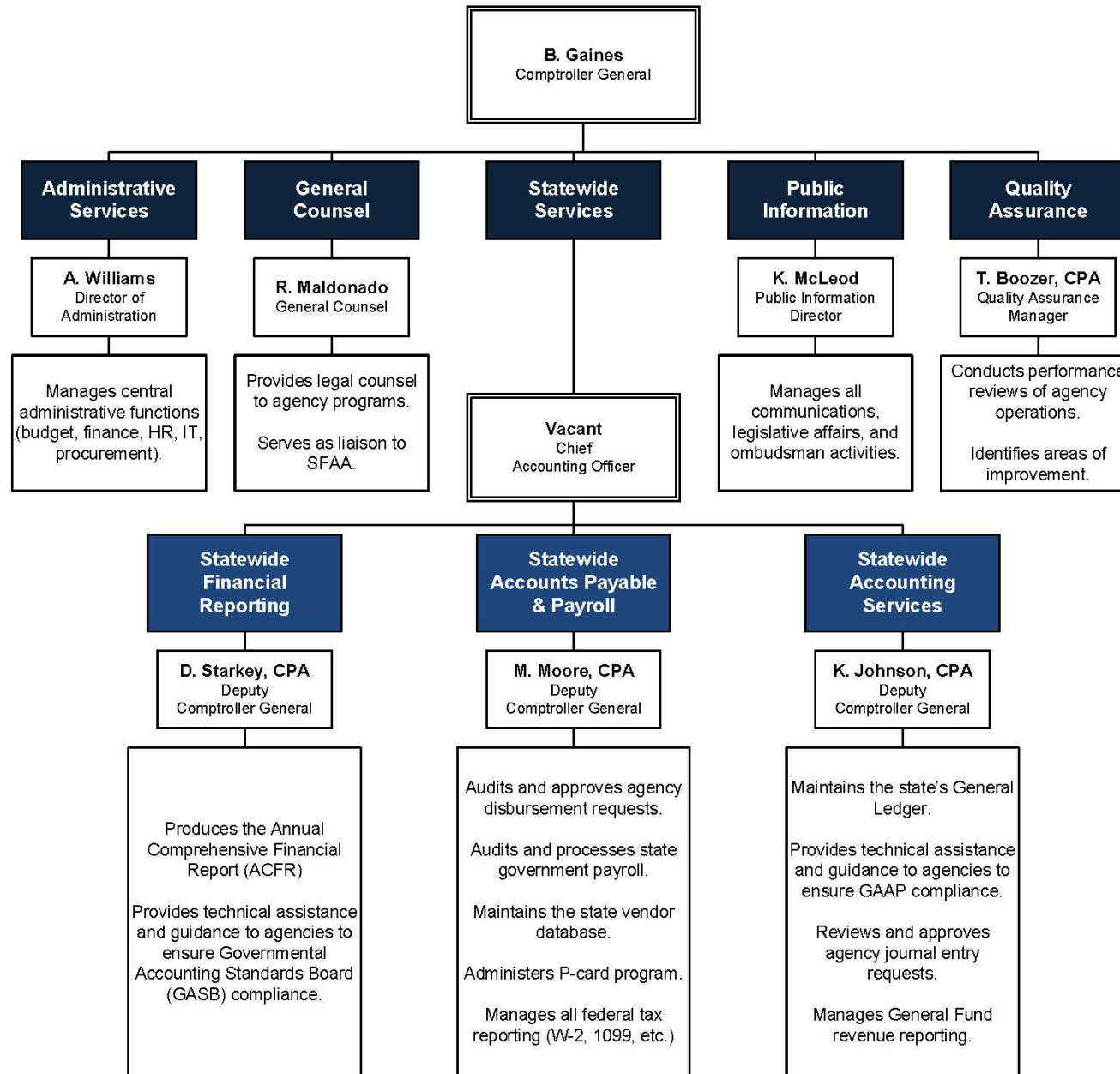
Agency Information

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

- **Statewide Payroll/Accounts Payable:** Processes payrolls, audits vendor payments, and other disbursement requests for state agencies.
- **Statewide Accounting:** Provides centralized accounting guidance and services for state agencies.
- **Statewide Financial Reporting:** Produces the state's annual comprehensive financial report (ACFR) which is used by credit rating agencies, underwriters, bond holders, and other key stakeholders.
- **Executive Office and Administration:** Provides executive oversight and administrative support to the agency.



South Carolina
Office of Comptroller General
January 2025



FTE Breakdown:	
Executive Office	6.00
Administrative Services	5.00
Financial Reporting	7.00
AP/Payroll	19.00
Accounting Services	6.00
Total	43.00

FY 2025 New Funding and FTEs

	Funding			FTEs		
	General	Other	Total	General	Other	Total
FY 2025 Base Budget	\$3,987,201	\$875,434	\$4,862,635	35.00	2.00	37.00
Critical Needs Personnel	\$900,000	\$210,000	\$1,110,000	4.00	2.00	6.00
Office Modernization (NR)	\$1,250,000		\$1,250,000			
FY 2025 Final Budget	\$6,137,201	\$1,085,434	\$7,222,635	33.75	9.25	43.00

New FTEs by Division		
Administration	Accounts Payable/Payroll	Financial Reporting
Human Resources Director I	Professional Auditor	ACFR Accountant
Executive Assistant I	Payroll Analyst	
Quality Assurance Manager		

Financial Overview

Budget vs. Actual Report									
FY 2023-24									
	State Funds			Other Funds			Total Funds		
	Budget	Expenses	Balance	Budget	Expenses	Balance	Budget	Expenses	Balance
Administration	838,550	681,075	157,475	59,376	51,056	8,320	897,926	732,131	165,795
Comptroller General	151,000	151,000	-			-	151,000	151,000	-
Classified Positions	214,686	214,589	97			-	214,686	214,589	97
Unclassified Positions	22,294	22,230	64			-	22,294	22,230	64
Other Personal Services	2,200	2,200	-	1,575	1,575	-	3,775	3,775	-
Other Operating	448,370	310,710	137,660	57,801	49,481	8,320	506,171	360,191	145,980
Office Rehabilitation			-			-	-	-	-
Employer Contributions	-	(19,654)	19,654			-	-	(19,654)	19,654
Statewide AP/Payroll	970,004	968,251	1,753	130,103	113,810	16,293	1,100,107	1,082,061	18,046
Classified Positions	958,886	958,886	-	55,481	48,034	7,447	1,014,367	1,006,920	7,447
Other Personal Services	9,118	9,118	-	843	843	-	9,961	9,961	-
Other Operating	2,000	247	1,753	73,779	64,933	8,846	75,779	65,180	10,599
Statewide Financial Reporting	1,002,670	926,726	75,944	296,134	177,282	118,852	1,298,804	1,104,008	194,796
Classified Positions	618,922	618,922	-	158,492	65,115	93,377	777,414	684,037	93,377
Other Personal Services			-			-	-	-	-
Other Operating	383,748	307,804	75,944	137,642	112,167	25,475	521,390	419,971	101,419
Statewide Accounting Services	412,154	338,256	73,898	76,106	70,302	5,804	488,260	408,558	79,702
Classified Positions	338,303	338,256	47	434		434	338,737	338,256	481
Other Operating	73,851		73,851	75,672	70,302	5,370	149,523	70,302	79,221
Information Technology	51,065	38,363	12,702	236,328	147,740	88,588	287,393	186,103	101,290
Classified Positions			-			-	-	-	-
Other Personal Services			-			-	-	-	-
Other Operating	51,065	38,363	12,702	236,328	147,740	88,588	287,393	186,103	101,290
Employee Benefits	939,340	929,288	10,052	77,387	51,113	26,274	1,016,727	980,401	36,326
Employer Contributions	939,340	929,288	10,052	77,387	51,113	26,274	1,016,727	980,401	36,326
Grand Total	4,213,783	3,881,959	331,824	875,434	611,303	264,131	5,089,217	4,493,262	595,955

Financial Overview

Budget vs. Actual Report									
FY 2024-25 (through 1/21/25)									
	State Funds			Other Funds			Total Funds		
	Budget	Expenses	Balance	Budget	Expenses	Balance	Budget	Expenses	Balance
Administration	1,247,167	556,808	690,359	148,921	61,865	87,056	1,396,088	618,673	777,415
Comptroller General	151,000	88,083	62,917			-	151,000	88,083	62,917
Classified Positions	658,741	270,562	388,179			-	658,741	270,562	388,179
Unclassified Positions	182,570		182,570			-	182,570	-	182,570
Other Personal Services	2,200		2,200	15,000	4,920	10,080	17,200	4,920	12,280
Other Operating	252,656	217,817	34,839	133,921	56,945	76,976	386,577	274,762	111,815
Employer Contributions		(19,654)	19,654			-	-	(19,654)	19,654
Statewide AP/Payroll	1,010,215	426,563	583,652	514,260	277,938	236,322	1,524,475	704,501	819,974
Classified Positions	927,259	423,225	504,034	340,481	219,547	120,934	1,267,740	642,772	624,968
Other Personal Services			-			-	-	-	-
Other Operating	82,956	3,338	79,618	173,779	58,391	115,388	256,735	61,729	195,006
Statewide Financial Reporting	1,157,026	719,961	437,065	172,642	77,171	95,471	1,329,668	797,132	532,536
Classified Positions	832,947	427,338	405,609			-	832,947	427,338	405,609
Other Personal Services			-	35,000		35,000	35,000	-	35,000
Other Operating	324,079	292,623	31,456	137,642	77,171	60,471	461,721	369,794	91,927
Statewide Accounting Services	529,793	276,272	253,521	79,985	22,876	57,109	609,778	299,148	310,630
Classified Positions	445,486	242,616	202,870	45,434		45,434	490,920	242,616	248,304
Other Operating	84,307	33,656	50,651	34,551	22,876	11,675	118,858	56,532	62,326
Employee Benefits	1,382,422	593,379	789,043	169,625	90,465	79,160	1,552,047	683,844	868,203
Employer Contributions	1,382,422	593,379	789,043	169,625	90,465	79,160	1,552,047	683,844	868,203
Nonrecurring Appropriations	1,250,000	18,750	1,231,250	-	-	-	1,250,000	18,750	1,231,250
Office Modernization	1,250,000	18,750	1,231,250			-	1,250,000	18,750	1,231,250
Grand Total	6,576,623	2,591,733	3,984,890	1,085,433	530,315	555,118	7,662,056	3,122,048	4,540,008

Accomplishments & Efficiency

ACFR Automation Project:

- Completed Phase 1 (Report Writer) of the Workiva project.
- Phase 2 (Agency Closing Packages) is scheduled for implementation by August 2025.

Quality Assurance Initiatives:

- Hired a new Quality Assurance Manager to enhance documentation processes and improve office operations.

Office Modernization Project:

- Launched the office modernization project.
- Secured JBRC/SFAA approval in December 2024.
- Conducted the initial project scope review with the A/E firm on January 6, 2025.

Renewed focus on employee development and retention:

- Member of the Financial Reporting team obtained their CPA license this past fall.
- Two employees currently enrolled in statewide leadership development programs offered by DSHR.

Accomplishments & Efficiency

Vendor Payments Performance (2021-2024):

- 2021: 585k (1.3 days average processing time)
- 2022: 576k (3.3 days average processing time)
- 2023: 633k (2.9 days average processing time)
- 2024: 651.5k (2.9 days average processing time)

Online W-2 Adoption and Cost Savings (2022-2024):

- 2023: 10,300 employees received online W-2s.
- 2024: 11,800 employees received online W-2s.
- 15% growth in employee participation.
- Printing costs reduced by 31% since 2022.

Submitted Budget and Proviso Requests

118.1 (Year End Cutoff):

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.

Pending Budget and Proviso Requests

\$1,000,000 (General Funds - Recurring)

To acquire the services of a third-party accounting, auditing, and/or consulting firm to assist with the implementation of recommendations included in the State Treasury Forensic Accounting Review conducted by AlixPartners.

97.new (CG: Carry Forward)

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.