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

Fiscal Year FY 2027-2028
Agency Budget Plan

FORM A - BUDGET PLAN SUMMARY

	For FY 2027-2028, my agency is (mark "X"):	
OPERATING REQUESTS *(FORM B1)*	X	Requesting General Fund Appropriations.
		Requesting Federal/Other Authorization.
		Not requesting any changes.

	For FY 2027-2028, my agency is (mark "X"):	
NON-RECURRING REQUESTS *(FORM B2)*		Requesting Non-Recurring Appropriations.
		Requesting Non-Recurring Federal/Other Authorization
	X	Not requesting any changes.

	For FY 2027-2028, my agency is (mark "X"):	
CAPITAL REQUESTS *(FORM C)*		Requesting funding for Capital Projects.
	X	Not requesting any changes.

	For FY 2027-2028, my agency is (mark "X"):	
PROVISOS *(FORM D)*		Requesting a new proviso and/or substantive changes to existing provisos.
	X	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.

	Name	*Phone*	*Email*
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 2027-2028 Agency Budget Plan, which is complete and accurate to the extent of my knowledge.

	Agency Director	*Board or Commission Chair*
SIGN/DATE:	Brian J. Gaines 9/22/26	
TYPE/PRINT NAME:	Brian J. Gaines	

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

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BUDGET REQUESTS			FUNDING					FTES				
Priority	Request Type	Request Title	State	Federal	Earmarked	Restricted	Total	State	Federal	Earmarked	Restricted	Total
1	B1 - Recurring	Return of Consultation Services Appropriation	-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 B1 – RECURRING OPERATING REQUEST

AGENCY PRIORITY

1

Provide the Agency Priority Ranking from the Executive Summary.

TITLE

Return of Consultation Services Appropriation

Provide a brief, descriptive title for this request.

AMOUNT

General: ($1,000,000)

Federal: $0

Other: $0

Total: ($1,000,000)

What is the net change in requested appropriations for FY 2027-2028? This amount should correspond to the total for all funding sources on the Executive Summary.

NEW POSITIONS

0.00

Please provide the total number of new positions needed for this request.

FACTORS ASSOCIATED WITH THE REQUEST

Mark "X" for all that apply:	
X	Change in cost of providing current services to existing program audience
	Change in case load/enrollment under existing program guidelines
	Non-mandated change in eligibility/enrollment for existing program
	Non-mandated program change in service levels or areas
	Proposed establishment of a new program or initiative
	Loss of federal or other external financial support for existing program
	Exhaustion of fund balances previously used to support program
	IT Technology/Security related
	HR/Personnel Related
	AI Related
	Related to a Non-Recurring request – If so, Priority #

STATEWIDE ENTERPRISE STRATEGIC OBJECTIVES

Mark "X" for primary applicable Statewide Enterprise Strategic Objective:	
	Education, Training, and Human Development
	Healthy and Safe Families
	Maintaining Safety, Integrity, and Security
	Public Infrastructure and Economic Development
X	Government and Citizens

ACCOUNTABILITY OF FUNDS

N/A

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

N/A

FUNDS	

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 predetermined eligibility criteria?

JUSTIFICATION OF REQUEST	During the FY 2025-26 appropriations process, the Comptroller General's Office (CGO) requested nonrecurring funding to obtain third-party accounting and consulting services to assist with implementation of recommendations from the 2024 Mauldin & Jenkins Operational Performance Assessment of the ACFR Development Process and the 2025 AlixPartners State Treasury Forensic Accounting Review. The General Assembly funded the request as a recurring appropriation. The appropriation has supported the CGO's engagement of Eide Bailly LLP for accounting and consulting services and has also been used, in part, to address agency legal expenses. Actual consulting costs have been lower than anticipated, and the agency's legal expenses have declined significantly. Accordingly, the CGO has determined that continued recurring funding is no longer necessary and recommends that the appropriation be discontinued. Provided Proviso 97.6 is retained, the CGO has sufficient carryforward funds to support future accounting consulting and legal expenses, as needed. Eliminating the recurring appropriation will therefore reduce the agency's ongoing General Fund requirement without affecting its ability to continue these activities.

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.

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FORM D – PROVISO REVISION REQUEST

NUMBER	118.1
	Cite the proviso according to the renumbered list (or mark "NEW").
TITLE	Year End Cutoff
	Provide the title from the renumbered list or suggest a short title for any new request.
BUDGET PROGRAM	II. A. Statewide Payroll/Accounts Payable & II. C. Statewide Accounting Services
	Identify the associated budget program(s) by name and budget section.
RELATED BUDGET REQUEST	N/A
	Is this request associated with a budget request you have submitted for FY 2027-2028? If so, cite it here.
REQUESTED ACTION	Amend
	Choose from: Add, Delete, Amend, or Codify.
OTHER AGENCIES AFFECTED	All SCEIS agencies
	Which other agencies would be affected by the recommended action? How?
SUMMARY & EXPLANATION	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 updates the fiscal year date references.

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, ~~2027~~ **2028**. 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, 2027~~ **July 14, 2028**. 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.

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FORM E – AGENCY COST SAVINGS AND GENERAL FUND REDUCTION CONTINGENCY PLAN

TITLE	Agency Cost Savings and General Fund Reduction Contingency Plan
AMOUNT	$182,750 *What is the General Fund 3% reduction amount? This amount should correspond to the reduction spreadsheet prepared by EBO.*
ASSOCIATED FTE REDUCTIONS	1 *How many FTEs would be reduced in association with this General Fund reduction?*
PROGRAM / ACTIVITY IMPACT	Administrative Services *What programs or activities are supported by the General Funds identified?*
SUMMARY	If mandated, the Office of Comptroller General would attempt to absorb a 3% general fund reduction by delaying the filling of our vacant Chief of Staff position in our Administrative Services division. The balance would come from reducing agency operating expenses.

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.

AGENCY COST SAVINGS PLANS

N/A

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?