

# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
Date Effective	Continuous
Date Updated	12/31/18

## FUNCTIONS AND RESPONSIBILITIES

### GENERAL

#### DISBURSEMENT AUDIT

The Statewide Accounts Payable Division of the Comptroller General's Office audits all payments made to the State Treasurer.

Disbursements are agencies requests for payments for the operation of each agency. These payments include rent, telephone, travel and etc.

The Comptroller General's Payables Division certifies the authenticity of and legality of all payments. After ensuring that all payments are in compliance with the General Assembly statues and Department of Administration clearing documents are issued to the Treasurer's Office for payment.

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## FUNCTIONS AND RESPONSIBILITIES

### GENERAL

### PAYROLL

Payroll documents are processed semi-monthly for approximately 50,000 employees in 80 agencies, boards, commissions and committees. There are two types of payrolls -- Regular and General Assembly. All employees, other than members of the General Assembly, are paid on the Regular Payroll.

Agencies maintain payroll records indicating the amounts to be paid each employee, including dependents, marital status and other factors affecting the employee's check. All payroll deductions -- Federal and State income tax, FICA, State retirement contributions, parking fees, credit unions, charities and deferred compensation and U.S. Savings Bonds -- are computer-controlled and disbursed by this division, which also prepares reports that must accompany these deductions.

Statewide Payroll/Accounts Payable Division prepares and distributes Federal W-2 and 1099 tax files to the appropriate State and Federal officials.

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## AUTHORITY GENERAL

Section 11-3-185 of the Code of Laws of South Carolina 1976 states:

"The expenditure of money appropriated by the General Assembly is by warrant requisitions directed to the Comptroller General. Upon receipt of the requisition, accompanied by invoices or other satisfactory evidence of the propriety of the payment, and itemized according to standard budget classifications, the Comptroller General shall issue a warrant on the State Treasurer to the payee designated in the requisition. Requisitions for warrants may not be processed for any amounts less than one dollar. Upon approval and designation by the State Budget and Control Board, state institutions may requisition funds in favor of their own treasurer, itemized only to the extent of the purpose of the appropriation as expressed in the Act or joint resolution appropriating the funds, and may deposit these funds in the name of the institution in the bank or banking institutions designated by the State Treasurer, and disburse these funds by check in order to meet the purposes of the appropriation. Strict account must be kept of all these expenditures according to standard budget classifications. **Money may be drawn only when actually owing and due.** The Comptroller General shall establish rules and regulations for the uniform reimbursement, remittance and transfers of funds to the General Fund of the State as required by law."

The General Appropriations Act states:

"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."

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PER DIEM  
MULTIPLE - SEE BELOW

1. Per Diem - Legislators

Legislators are not eligible to draw Per Diem for committee meetings on days when the General Assembly is in session.

“Members of the House of Representatives shall not be reimbursed for per diem, subsistence, or travel in connection with any function held outside of the regular session of the General Assembly unless prior approval has been received from the Speaker of the House.”

“No per diem may be paid to any person from more than one source for any calendar day.”

2. Per Diem - Election Workers

“Managers and clerks of state and county elections shall receive a per diem of \$75.00 for the day of work and \$60.00 for training and paperwork. Managers shall not be paid for more than two days for any election and clerks for not more than three days for any election. The commission may adjust the per diem of \$75.00 for the managers and clerks of the statewide election to a higher level only to the extent that the appropriation for the statewide election is sufficient to bear the added cost of increasing the per diem and the cost of the statewide election. Up to three additional managers per county may be appointed to assist county boards of voter registration and elections with the absentee/fail safe voting process prior to, on Election Day, and immediately following statewide elections. Managers assisting the county boards of voter registration and elections in the absentee/fail safe process may receive a per diem of \$75.00 per day for not more than a total of fifteen days regardless of whether one, two, or three additional managers are used.”

3. Per Diem - Boards, Commissions and Committees

“The per diem allowance of all boards, commissions and committees shall be at the rate of Thirty-five Dollars (\$35.00) per day.”

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## PER DIEM

### MULTIPLE - SEE BELOW

#### 4. Per Diem - State Employees

"No full-time officer or employee of the State shall draw any per diem allowance for service on such boards, commissions or committees."

Circuit Judges are State employees and are not eligible for per diem.

#### 5. Per Diem - Special Judges

The special judge shall be allowed for his services per diem of one hundred (\$100.00) dollars and his necessary expenses and the same per diem for not exceeding five days for the preparation of his decrees.

No subsistence reimbursement shall be allowed to a Justice of the Supreme Court or Judge of the Court of Appeals while traveling in the county of his official residence. When traveling on official business of said court within fifty miles outside the county of his official residence, a Supreme Court Justice and a Judge of the Court of Appeals shall be allowed subsistence expenses in the amount of \$35 per day plus such mileage allowance for travel as is provided for other employees of the State. When traveling on official business of said court fifty or more miles outside the county of his official residence, each Justice and Judge of the Court of Appeals shall be allowed subsistence expenses in the amount as provided in this act for members of the General Assembly plus such mileage allowance for travel as is provided for other employees of the State. The Chief Justice or such other person as the Chief Justice designates, while attending the Conference of Chief Justices and one member of the Supreme Court while attending the National Convention of Appellate Court Judges and three Circuit Judges while attending the National Convention of State Trial Judges shall be allowed actual subsistence and travel expenses.

Upon approval of the Chief Justice, Supreme Court Justices, Judges of the Court of Appeals, Circuit Judges, and Family Court Judges shall be reimbursed for actual expenses incurred for all other official business requiring out-of-state expenses at the state rate.

#### 6. Per Diem - Board of State Canvassers

"\$100.00 additional compensation per day may be paid to each member of the Board of State Canvassers up to a total of fifteen days (15) that may be required for hearings held by the members of the Board of State Canvassers."

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## SUBSISTENCE MULTIPLE - SEE BELOW

### 1. General

Travel and **subsistence** expenses, whether paid from state appropriated, federal, local or other funds, shall be allowed in accordance with the following provisions:

Unless otherwise provided in this section, all employees of the State of South Carolina or any agency thereof including employees and members of the governing bodies of each technical college while traveling on the business of the State shall, upon presentation of a paid receipt, be allowed reimbursement for actual expenses incurred for lodging, not to exceed the current maximum lodging rates, excluding taxes, established by the U.S. General Services Administration. The lodging reimbursement for employees of a school district must also conform to these rates when that employee's travel reimbursement is paid by state funds that are transferred to the school district. Agencies may contract with lodging facilities to pay on behalf of an employee. Failure to maintain proper control of direct payments for lodging may result in the revocation of the agency's authority by the Comptroller General or the State Auditor. The employee shall also be reimbursed for the actual expenses incurred in the obtaining of meals except that such costs shall not exceed \$25 per day within the State of South Carolina. For travel outside of South Carolina the maximum daily reimbursement for meals shall not exceed \$32. Agencies may contract with food or dining facilities to pay for meals on behalf of employees in accordance with rules and regulations established by the Comptroller General. It shall be the responsibility of the agency head to monitor the charges for lodging which might be claimed by his employees in order to determine that such charges are following maximum lodging rates as established by the U.S. General Services Administration. Any exceptions must have the written approval of the agency head, taking into consideration location, purpose of travel or other extenuating circumstances. The provisions of this item shall not apply to Section 42-3-40 of the 1976 Code, and when pertaining to institutions of higher learning, for travel paid with funds other than General Funds.

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SUBSISTENCE  
MULTIPLE - SEE BELOW

2. Foreign Travel

That employees of the State, when traveling outside the United States, Canada, and Puerto Rico upon promotional business for the State of South Carolina shall be entitled to actual expenses for both food and lodging. When claiming reimbursement for actual expenses of meals and lodging, receipts are required. If receipts are not provided, only the maximum daily rate for meals as established by the federal government for travel in foreign areas can be claimed.

Travel advances may be made for 80% of the actual expenses for food and lodging for foreign travel.

3. Constitutional Officers

. "The Governor, Lieutenant Governor, Secretary of State, Comptroller General, Attorney General, State Treasurer, Adjutant General, Superintendent of Education and the Commissioner of Agriculture shall be reimbursed actual expenses for subsistence."

4. Legislators and Lieutenant Governor

A. Except for legislative days which, by Senate or House action, are designated for consideration only of local and uncontested matters, members of the General Assembly, including the Lieutenant Governor, shall be paid fifty (\$50.00) dollars subsistence expenses for each legislative day. Provided, such subsistence allowance shall be paid for each calendar day occurring within the same legislative day to members of that body in session on each calendar day.

B. Non-legislative members of committees appointed pursuant to Acts and Resolutions of the General Assembly whose membership consists solely of members of the General Assembly or members of the General Assembly and other personnel who are not employees of the State of South Carolina shall be allowed subsistence expenses of \$35 per day while traveling on official business, unless otherwise designated by law. Members of such committees may opt to receive actual expenses incurred for lodging and actual expenses incurred in the obtaining of meals in lieu of the allowable subsistence expense.

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## SUBSISTENCE

MULTIPLE - SEE BELOW

### 5. Legislative Standing Committees (Interim)

"Standing Committees of the Senate and House of Representatives are authorized to continue work during the interim; however, House members must receive advanced approval by the Speaker of the House or Standing Committee Chairman and Senate members must receive advanced approval by the President Pro Tempore of the Senate or Standing Committee Chairman to meet. If such advanced approval is not received, the members of the General Assembly shall not be paid the per diem authorized in this provision. When certified by the Speaker of the House, President Pro Tempore of the Senate, or Standing Committee Chairman, the members serving on such committees shall receive a subsistence as provided in item "4A." above, mileage at the rate provided for by law, and the regular per diem established in this Act for members of boards, commissions, and committees while attending scheduled meetings. Members may elect to receive actual expenses incurred for lodging and meals in lieu of the allowable subsistence expense. The funds for allowances specified in this proviso shall be paid to the members of the Senate or House of Representatives from the Approved Accounts of the respective body except as otherwise may be provided."

### 6. Legislative Joint Study Committees (Interim)

"Joint Study Committees created pursuant to Acts and Resolutions of the General Assembly are authorized to continue work during the interim to secure such information and complete such investigations as may be assigned to the respective Committees; however, House members must receive advanced approval by the Speaker of the House or Standing Committee Chairman and Senate members must receive advanced approval by the President Pro Tempore of the Senate or Standing Committee Chairman to meet. If such advanced approval is not received, the House and Senate members of the Joint Study Committee shall not be paid the per diem authorized in this provision. When certified by the Speaker of the House, President Pro Tempore of the Senate, or Standing Committee Chairman, the members appointed to such Committees shall receive a subsistence as provided in item "4A." above, mileage at the rate provided for by law and the regular per diem established in this Act for members of boards, commissions, and committees while attending scheduled meetings. Members may elect to receive actual expenses incurred for lodging and meals in lieu of the allowable subsistence expense. The allowances specified in this proviso shall be paid from funds appropriated to the respective Committees for such purposes, or from Approved Accounts of the respective body of the General Assembly if no funds have been appropriated to such a Committee for these purposes."



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## SUBSISTENCE

MULTIPLE - SEE BELOW

7. Legislators Compensation from Committees

Members of the General Assembly may not receive subsistence from more than one committee for meetings held on the same day.

8. Non-Legislative Members of Committees

"Non-legislative members of committees appointed pursuant to Acts and Resolutions of the General Assembly whose membership consists solely of members of the General Assembly or members of the General Assembly and other personnel who are not employees of the State of South Carolina shall be allowed subsistence expenses of \$35.00 per day while traveling on official business, unless otherwise designated by law. Members of such committees may opt to receive actual expenses incurred for lodging and actual expenses incurred in the obtaining of meals in lieu of the allowable subsistence expense."

9. State Grand Jury

Jurors of the state grand jury shall receive daily subsistence expense equal to the maximum allowable by regulation of the Internal Revenue Code for the Columbia area when summoned or serving and be paid the same per diem and mileage as are members of state boards, commissions, and committees. (See Section 14-7-1660 of the 1976 Code of Laws.)

10. Boards, Commissions and Committees

Members of the State Boards, Commissions or Committees whose duties are not full-time and who are paid on a per diem basis, shall be allowed reimbursement for actual expenses incurred at the rates provided in this section for meals, lodging and mileage while away from their places of residence on official business of the State. One person accompanying a handicapped member of a State Board, Commission, or Committee on official business of the State shall be allowed the same reimbursement for actual expenses incurred at the rates provided for meals, lodging and mileage in the current Appropriation Act.

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## SUBSISTENCE

MULTIPLE - SEE BELOW

### 11. Supreme Court Justice and Court of Appeals Judges

No subsistence reimbursement shall be allowed to a Justice of the Supreme Court or Judge of the Court of Appeals while traveling in the county of his official residence. When traveling on official business of said court within 50 miles outside the county of his official residence, a Supreme Court Justice and a Judge of the Court of Appeals shall be allowed subsistence expenses in the amount of \$35.00 per day plus such mileage allowance for travel as is provided for other employees of the State. When traveling on official business of said Court 50 or more miles outside the county of his official residence, each Justice and Judge of the Court of Appeals shall be allowed subsistence expenses in the amount as provided for members of the General Assembly plus such mileage allowance for travel as is provided for other employees of the State. The Chief Justice or such other person as the Chief Justice designates, while attending the Conference of Chief Justices and one member of the Supreme Court while attending the National Convention of Appellate Court Judges, and three Circuit Judges while attending the National Convention of State Trial Judges shall be allowed actual subsistence and travel expenses. Upon approval of the Chief Justice, Supreme Court Justices, Judges of the Court of Appeals, Circuit Judges, and Family Court Judges shall be reimbursed for actual expenses incurred for all other official business requiring out-of-state expenses at the rate provided this section.

### 12. Circuit Court Judge, Family Court Judge and Administrative Law Judges

No subsistence reimbursements are allowed to a Circuit Judge, a Family Court Judge, or an Administrative Law Judge while holding court within the county in which he resides. While holding court or on other official business outside the county, within fifty (50) miles of his residence, a Circuit Court Judge, a Family Court Judge, or an Administrative Law Judge is entitled to a subsistence allowance in the amount of \$35.00 per day. While holding court or on other official business at a location fifty (50) miles or more from his residence, a Circuit Court, Family Court or Administrative Law Judge is entitled to a subsistence allowance in the amount as provided in this Act for members of the General Assembly plus such mileage allowance for travel as is provided for other employees of the state.

Any retired Justice, Circuit Court Judge, Family Court Judge or Master-in-Equity appointed by the Supreme Court to serve as a Special Circuit Judge, Family Court Judge, Appeals Court Judge or Acting Associate Justice shall serve without pay but shall receive the same allowance for subsistence, expenses and mileage as provided for Circuit Court Judges.

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SUBSISTENCE  
MULTIPLE - SEE BELOW

12. Circuit Court Judge, Family Court Judge and Administrative Law Judges (Cont'd)

*In the current fiscal year, from the funds appropriated to and/or authorized for the Judicial Department, the department may reimburse retired justices and judges serving as acting associate justices or judges for actual expenses while serving and to pay an amount equal to that of active pay based on the number of hours worked less retirement pay received and attributable to the same working period*

13. Solicitors

Solicitors to be full-time state employees; compensation; secretary.

The solicitors of this state shall be full-time employees of the State of South Carolina, provided, however, that any solicitor serving in office on July 1, 1976, whose term of office expires in the year 1979 shall not be required to be full time as provided by this section until the expiration of his term in 1979. Each solicitor shall receive an annual salary and a monthly expense allowance as is provided by the General Assembly.

When a solicitor is required to serve out of his circuit, he shall also receive such subsistence and mileage as is authorized by law for circuit judges while holding court without the county in which they reside. Each solicitor shall have one full-time secretary who shall receive such annual salary as may be provided by the General Assembly.

# State of South Carolina Statewide Disbursement Regulations

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## SUBSISTENCE

MULTIPLE - SEE BELOW

### 14. Workers Compensation Commission & Appellate Panel of the Department of Workforce

No expense shall be allowed an employee either at his place of residence or at the official headquarters of the agency by which he is employed except as provided in paragraph E, of this section. When an employee is assigned to work a particular territory or district, and such territory or district and his official headquarters are in different localities or sections of the State, expenses may be allowed for the necessary travel to his official headquarters. The members of the Workers' Compensation Commission may be reimbursed at the regular mileage rate of one round trip each week from their respective homes to Columbia. No subsistence reimbursement shall be allowed to a member of the Workers' Compensation Commission while traveling in the county of his official residence. When traveling on official business of the commission outside the county of his official residence, a member of the Workers' Compensation Commission shall be allowed subsistence expenses in the amount of \$35 per day. When traveling on official business of the commission fifty or more miles outside the county of his official residence, each member shall be allowed a subsistence allowance in the amount as provided in this act for members of the General Assembly. When out-of-state, members of the Workers' Compensation Commission and the members of the Appellate Panel of the Department of Employment and Workforce may claim the established amount of per diem, as stated in the General Appropriation Act, or actual expenses as deemed reasonable by the Comptroller General. The members of the Appellate Panel of the Department of Employment and Workforce may be reimbursed at the regular mileage rate when the member is on official business fifty miles or more outside of Columbia. The members of the Appellate Panel of the Department of Employment and Workforce shall be allowed subsistence allowance in the amount as provided in this act for members of the General Assembly when the member is on official business fifty miles or more outside of Columbia.

### 15. Insurance Examiners

Notwithstanding the limitations in this act as to amounts payable or reimbursable for lodging, meals, and travel, the Department of Insurance is authorized to reimburse department examiners in accordance with guidelines established by the National Association of Insurance Commissioners only when the State is reimbursed by an insurance company for the travel and subsistence expenses of Insurance Department examiners pursuant to Section 38-13-10 of the 1976 Code.

# State of South Carolina Statewide Disbursement Regulations

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SUBSISTENCE  
MULTIPLE - SEE BELOW

16. Migrant Farm Worker's Commission

**AN ACT TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY REPEALING CHAPTER 43, TITLE 46 RELATING TO THE MIGRANT FARM WORKERS COMMISSION, ITS MEMBERS, POWERS, AND DUTIES.**

Be it enacted by the General Assembly of the State of South Carolina:

**Migrant Farm Workers Commission repealed**

SECTION 1. Chapter 43, Title 46 of the 1976 Code is repealed.

**Time effective**

SECTION 2. This act takes effect upon the approval of the Governor.

Ratified the 5th day of June, 2012.

Approved the 7th day of June, 2012.

17. Dual Employment

Salary payment schedule; maximum salaries; dual compensation; reports; exception.

(A) Except as otherwise provided by law, appropriations for compensation of state employees must be paid in twice-monthly installments to the person holding the position. To provide a regular and permanent schedule for payment of employees, the payroll period begins on June 2 of the prior fiscal year with the first pay period ending on June 16 of the prior fiscal year. The payroll period continues thereafter on a twice-monthly schedule as established by the Department of Administration. This schedule must continue from one fiscal year to another without interruption, on a twice-monthly basis. The State Department of Administration may approve changes to this schedule where circumstances are considered justifiable.

(B) The appropriated salaries for specified positions means the maximum compensation for the position, except as specifically provided in other provisions of the annual general appropriations act or other provisions of law, and if the head of a department is able to secure the services for a particular position or work at a lower rate than the salary specified in the annual general appropriations act, the agency head is authorized to pay a lower salary.

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SUBSISTENCE  
MULTIPLE - SEE BELOW

## 17. Dual Employment (Cont'd)

- i. An employee of a state department or institution must not be paid any compensation from any other department of the state government except as approved under the provisions of Regulation 19-702.09 of the South Carolina Code of Regulations, and an employee of a department or institution must not be paid travel expenses by any other department or institution without approval of the agency by which he is regularly employed.
- ii. The Comptroller General, after June thirtieth of each year, shall report to the Senate Finance Committee and the House Ways and Means Committee the names of all employees receiving dual compensation and the amounts received. The report shall list information under the primary employing agency, and in the format which lists employees under the requesting or secondary agency.
- iii. The provisions of Regulation 19-707.02 of the South Carolina Code of Regulations and Section 8-13-750 do not apply to employees hired for one hundred twenty days or fewer.

HISTORY: 2002 Act No. 356, Section 1, Pt XI.H, eff July 1, 2002.

Section: 8-11-170:

Agency head dually employed by another state agency; timely payment.

- (A) An agency head may not be dually employed by another state agency or institution of higher education without prior approval by the Agency Head Salary Commission and the State Department of Administration.
- (B) An employee who is approved for dual employment must be paid in a timely manner. The secondary agency must make payment of funds approved for and earned under dual employment within forty-five days of the beginning of the employment.

Travel expenses incurred by a state employee while working on official State business in a Department of Administration approved dual employment status may be paid travel expenses in accordance with travel regulations by the secondary agency if prior written approval is secured from the employee's Home Agency.

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SUBSISTENCE  
MULTIPLE - SEE BELOW

## 18. Volunteers

Transportation mileage reimbursement may be furnished those volunteers who use their personal vehicles to perform departmental tasks; provided, however, that mileage shall not be furnished to the volunteers for driving to and from their volunteer work. A meal allowance may also be furnished to such volunteers making departmental trips at departmental request if the trip necessarily extends over an established meal period. Guidelines for state employees must be followed.

## 19. Consultants

Travel expenses may be paid to individuals or companies that are doing business with the State. Reimbursements for travel are allowed in accordance with regulations established for State employees.

## 20. Travel Advances

The Appropriations Act provides authority for advance travel payments as follows:

“That a State agency may advance travel and subsistence expense monies to employees of that agency for the financing of ordinary and necessary travel required in the conducting of the business of the agency. The Comptroller General is directed to develop and publish rules and regulations pertaining to the advancing of travel expenses and no State agency shall make such advances except under the rules and regulations as published.

**Provided, all advances for travel and subsistence monies shall be repaid to the agency within thirty (30) days after the end of the trip or by close of fiscal year for payable documents, whichever comes first.”**

The Comptroller General’s Policy regarding travel advances:

No travel advance shall be made to an employee for travel within the State of South Carolina without specific approval of the State Comptroller General. No travel advance shall be made for more than 80% of the estimated amount of the total travel expense, excluding airline transportation.

No advance shall be made in instances where 80% of the estimated travel expense does not exceed \$250.00.

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SUBSISTENCE  
MULTIPLE - SEE BELOW

## 20. Travel Advances (Cont'd)

The agency, department or institution making advances shall keep such records of advances made in accordance with rules prescribed by the Comptroller General. If any agency fails to keep proper records, the privilege to make travel advances shall be withdrawn.

Request for travel advances must be submitted to the Comptroller General's Office not later than seven (7) business days prior to the beginning of the trip for which the advance is requested.

The primary purpose for providing cash advances to employees who are traveling on official business of a State agency is to reduce the amount of personal funds required to finance official travel, thereby relieving the financial burden of the traveler.

The Request for Official Travel Cash Advance must be completed with all information required and approved by the Agency Director and scanned and attached to travel request sent on a ztravel or through the travel management module. When the employee returns from the trip for which the travel advance was made, a document must be completed for recording the actual travel expense in the proper expenditure codes and reimbursing the travel advance. If the Travel Advance exceeds the actual travel expenses, the excess amount of the Travel Advance must be deposited with the State Treasurer on the bank deposit. SCEIS will need to be contacted if completed on a document for a journal entry to be made.

## 21. General Rules

- A. Registration Fees: If a registration fee includes a meal, charge the State allowance for the meal to travel and the difference to registration fees. Meals which are optional or stated separately from the registration fee may not be prepaid by the agency. An employee may be reimbursed for optional meals with the approval of the agency head. In this case, the full amount of the meals will be charged to meals under the travel codes.
- B. Meals: Payments to vendors for meals provided at statewide, regional or district meetings should include a description of the purpose of the meeting and the participants, the names of all State employees attending, and a statement that no further claim for subsistence will be made by the participants. If any employees are not eligible for meal reimbursements under the travel regulations, a statement signed by the agency head requiring their attendance must be attached.



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SUBSISTENCE  
MULTIPLE - SEE BELOW

## 21. General Rules (Cont'd)

Meetings of boards, commissions, or committees whose reimbursement is established by law are not considered statewide meetings. Providing meals and refreshments for staff meetings is prohibited.

- C. Time of Arrival and Departure: When reimbursements for meals are claimed, the time of arrival and departure, the starting point and the destination must be shown. If this information is not on the travel document, the document will be returned to the agency.
- D. Porterage and Gratuities: Gratuities are not an allowable reimbursement for state employees. When paid as a part of a billing for a banquet, luncheon, etc., gratuities will be allowed.

Porterage, in general, is not an allowable reimbursement for state employees. It may be reimbursed when an employee flies to a major city out-of-state where there usually is no option concerning baggage handling. Porterage may also be reimbursed when an employee has heavy, excess equipment needed to conduct official state business.

- E. Telephone Calls: Telephone calls made for official business of the State are reimbursable. Personal telephone calls generally are not reimbursable; however, an employee, traveling overnight on state government business, may be reimbursed for a brief call to his or her residence (averaging not more than one call per day). A fixed charge by a hotel for telephone service may be charged as part of lodging.
- F. Receipts: When a State employee, member of the General Assembly, board, commission or committee member is in an overnight travel status, receipts for hotel or motel accommodations must be attached to the document before payment will be authorized. Receipts for parking and all other expenses incurred should also be attached.

Receipts for meals and taxis are not required by the Comptroller General's Office.

- G. Most Economical Mode of Travel: The current Appropriations Act states that an employee while traveling on the business of the State is required to use the most economical mode of transportation.

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SUBSISTENCE  
MULTIPLE - SEE BELOW

## 21. General Rules (Cont'd)

No State funds may be used to purchase first class airline tickets.

When an employee elects to drive his/her car for his/her own convenience when air fare is more economical, the employee is entitled to the following reimbursement:

- (1) Mileage equal to the amount of coach or tourist airplane fare. When submitting this information on the travel document, the actual number of miles driven will be listed on the document in the "No Miles" column. The amount of coach class air fare will be entered on the document in the transaction amount column.
- (2) Vicinity mileage incurred on official business in lieu of using a taxi.
- (3) Storage fees for automobile equal to that which would have been incurred if the automobile had been stored at the airport. Enter in Miscellaneous Section of the Travel Support Document.
- (4) Subsistence which would begin on the date when airplane connections would have required departure and end on the date when airline connections would have returned the employee to his original departure point. Any period of time which exceeds these guidelines will be at the employee's expense and no reimbursement for subsistence will be paid.

H. Attendance at Statewide, Regional, or District Meetings: Employees required by their agency head, as a part of their official duties, to attend statewide, regional, or district meetings within the area in which the employee is headquartered, may receive reimbursement for the cost of meals at such meetings. If the cost of the meal exceeds the state allowance, receipts must be provided in order to receive reimbursement. At least 75% of those attending the meeting must be employees of other agencies or outside organizations. Meetings of boards, commissions, and committees are not considered statewide, regional or district meetings.

I. Payments to Vendors for Airline Tickets: Payments to travel agencies or airlines for airline tickets can be made.

The name, employee number, number of trips, and cost of ticket for each traveler must be entered in the appropriate space.

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## SUBSISTENCE

MULTIPLE - SEE BELOW

### 21. General Rules (Cont'd)

- J. Payments to Car Rental Agencies and Others: It is also possible to capture detailed information on individuals who have used agency credit cards to rent cars for official State business. To make payments to car rental agencies, submit a document to our office with the car rental agency as payee.
- K. Payments to Motels for Rooms: Agencies may contract with lodging facilities to pay on behalf of an employee (room charge and applicable taxes only). Failure to maintain proper control of direct payments for lodging may result in the revocation of the agency's authority by the Comptroller General or the State Auditor.
- L. Payments to Vendors for Statewide Meetings: Agencies may contract with vendors to provide meals served at statewide, regional or district meetings. At least 75% of those attending the meeting must be employees of other agencies or outside organizations. Agency meetings that do not meet the preceding requirement are not considered statewide, regional or district meetings. If an agency makes payment for meals on behalf of an employee of another agency, the home agency will be notified of the transaction by the agency making the payment. A list of all participants and their place of employment, if other than a state agency, must be attached to the document in addition to an invoice from the vendor. **Meetings of boards, commissions and committees are not considered statewide, regional or district meetings.**
- M. Travel Expenses When Accompanied by Dependent: A provision in the travel regulations states "If a dependent accompanies an employee on an authorized business trip, only those expenses which may be directly attributed to the employee may be reimbursed." The reimbursement of lodging expenses to a state employee when accompanied by a dependent on an official business trip would be the amount of the single room rate. However, some agency directors have made their internal agency requirements more restrictive as dictated by agency requirements and this is permitted by the Comptroller General.
- N. In-State Air Travel: Documents are occasionally submitted requesting reimbursement for in-state travel in a private airplane. The use of private aircraft will be reimbursed at the regular mileage rate for the official Highway Department mileage as indicated on a current State Highway map.
- O. Board, Committee and Commission Members: Board, Commission and Committee members are considered State employees for the purposes of filing for travel reimbursement.

# State of South Carolina Statewide Disbursement Regulations

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## SUBSISTENCE

MULTIPLE - SEE BELOW

### 21. General Rules (Cont'd)

- P. **Week-End Travel:** If an employee spends Saturday and Sunday in a location where he is working instead of returning to headquarters, reimbursement will be paid equal to the cost of travel and subsistence for his return to headquarters. Extenuating circumstances should be discussed with the Director, Statewide Payroll/Accounts Payable Division of the Comptroller General's Office.
- Q. **Job Interviews:** Reimbursement of travel expenses to persons interviewing for state employment, whether paid from State-appropriated, federal, or other funds, is allowed in accordance with the following provisions:
1. Travel expenses, within the limitations applicable to State employees, may be paid to individuals being considered for employment by a State government agency if the head of the interviewing agency makes a specific, formal determination in each case that all of the following apply: (a) the significance of the position to be filled is such that it warrants incurring such costs; (b) the costs do not exceed the expense of conducting the interview at the interviewee's home area or elsewhere; and (c) qualified candidates residing within South Carolina are considered before candidates from other states are sought.
  2. Where the position to be filled is that of an agency head, the determination referenced in (1) above must be made by the Chairman of the Board or Commission of the interviewing agency.

The State does not pay personnel agency charges assessed for locating an applicant for a position. Any such fees incurred are the responsibility of the applicant.

- R. **Travel Paid To An Employee of Another Agency:** No employee of any state department or institution shall be paid any compensation from any other department of the state government except with the approval of the State Comptroller General, and no employee of any department or institution shall be paid travel expenses by any other department or institution without approval of the agency by which he is regularly employed. This approval is usually in form of a letter letting home agency know that another agency is reimbursing that employee for travel.
- S. **Parking:** Parking fees for state-owned and privately-owned vehicles are reimbursable upon presentation of a paid receipt. No reimbursement shall be made to operators of state-owned or privately-owned vehicles who must pay fines for moving or non-moving violations. **A receipt for parking must be submitted with the disbursement document.**

# State of South Carolina Statewide Disbursement Regulations

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SUBSISTENCE  
MULTIPLE - SEE BELOW

## 21. General Rules (Cont'd)

### T. Reimbursement by Other Agency or Organization:

If a state employee receives reimbursement from an agency or organization with which he is involved for travel expenses or services, travel reimbursement from the State is not allowed.

If such an organization pays a part of the expenses, the employee should request reimbursement from the State, not to exceed State allowances. The employee's home agency should ensure that the organization reimburses the State and the account from which the disbursement was made is credited with the refund.

## 22. Advance Payment of Airfares and Registration Fees:

Section 11-3-121 of the Code of Laws of South Carolina states:

"The Comptroller General is authorized to honor vouchers in the current fiscal year for advance payment of airfares and registration fees for official travel to meetings and conferences in July and August of the next fiscal year if the advance payment results in a savings and funds are available in the requesting agency's current budget."

# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
Date Effective	Continuous
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MILEAGE  
MULTIPLE - SEE BELOW

1. Legislators

Members of the General Assembly shall annually receive as compensation for their services such sum as may be provided by law and mileage at the rate provided for by law for the actual distance traveled in the most direct route going to and returning from their homes on weekend adjournments of the General Assembly at the place where the sessions of the General Assembly are held. The terms of this provision shall be subject to limitations imposed by the State Constitution.

The President of the Senate, the President pro tempore of the Senate, the Speaker of the House and the Speaker pro tempore of the House shall receive, in addition, such amounts as may annually appear in the State appropriation act.

2. State Employees

"When an employee of the State shall use his or her personal automobile in traveling on necessary official business, a charge **equal to the standard business mileage rate as established by the Internal Revenue Service** will be allowed for the use of such automobile and the employee shall bear the expense of supplies and upkeep thereof. Whenever State-provided motor pool vehicles are reasonably available and their use is practical and an employee of the State shall request for his own benefit to use his or her personal vehicle in traveling on necessary official business, a charge of **4 cents per mile less than the standard business mileage rate as established by the Internal Revenue Service** will be allocated for the use of such vehicle and the employee shall bear the expense of supplies and upkeep thereof. When such travel is by a State-owned automobile, the State shall bear the expense of supplies and upkeep thereof but no mileage will be allowed. Agencies and employees are directed to use State fueling facilities to the maximum extent possible, when such use is cost-beneficial to the State. When using commercial fueling facilities, operators of State-owned vehicles are directed to use self-service pumps. In traveling on the business of the State, employees are required to use the most economical mode of transportation, due consideration being given to urgency, schedules and like factors."

# State of South Carolina Statewide Disbursement Regulations

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## MILEAGE

MULTIPLE - SEE BELOW

### 2. State Employees (Cont'd)

"When an employee is assigned to work a particular territory or district, and such territory or district and his official headquarters are in different localities or sections of the State, expenses may be allowed for the necessary travel to his official headquarters."

### 3. State Employee Travel During Regular Hours between Employee's Home and Office

The Appropriation Act states: Mileage between an employee's home and his/her place of employment is not subject to reimbursement. However, when an employee leaves on a business trip directly from his/her home, and does not go by the employee's headquarters, the employee shall be eligible for reimbursement for actual mileage beginning at his/her residence.

### 4. Department of Employment Workforce

The members of the Appellate Panel of Department of Employment Workforce may be reimbursed at the regular mileage rate.

### 5. Workers' Compensation Commission

The members of the Workers' Compensation Commission may be reimbursed at the regular mileage rate of one round trip each week from their respective homes to Columbia.

### 6. Migrant Farm Worker's Commission

**AN ACT TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY REPEALING CHAPTER 43, TITLE 46 RELATING TO THE MIGRANT FARM WORKERS COMMISSION, ITS MEMBERS, POWERS, AND DUTIES.**

Be it enacted by the General Assembly of the State of South Carolina:

#### **Migrant Farm Workers Commission repealed**

SECTION 1. Chapter 43, Title 46 of the 1976 Code is repealed.

#### **Time effective**

SECTION 2. This act takes effect upon the approval of the Governor.

Ratified the 5th day of June, 2012. Approved the 7th day of June, 2012.

# State of South Carolina Statewide Disbursement Regulations

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## MILEAGE

MULTIPLE - SEE BELOW

### 7. Volunteer Workers

Mileage, meal allowance and liability insurance; protection of sovereign immunity.

- (a) Transportation mileage reimbursement may be furnished those volunteers who use their personal vehicles to perform departmental tasks; provided, however, that mileage shall not be furnished to the volunteers for driving to and from their volunteer work. A meal allowance may also be furnished to such volunteers making departmental trips at departmental request if the trip necessarily extends over an established meal period.
- (b) Liability insurance may be provided by the department utilizing their services both to regular-service and occasional-service volunteers to the same extent as may be provided by the department to its employees. Volunteers in state service shall enjoy the protection of sovereign immunity of the State to the same extent as employees.

### 8. Dual Employment

Travel expenses incurred by a State employee while working on official state business in a Department of Administration approved dual employment status may be paid in accordance with travel regulations by the secondary agency if prior written approval is secured from the employee's Home Agency.



# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
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## EXPENSE ALLOWANCES MULTIPLE - SEE BELOW

1. Chief Justice, Supreme Court Justices, Circuit Court Judges, Family Court Judges, and Court of Appeals Judges

No subsistence reimbursement shall be allowed to a Justice of the Supreme Court or Judge of the Court of Appeals while traveling in the county of his official residence. When traveling on official business of said court within fifty miles outside the county of his official residence, a Supreme Court Justice and a Judge of the Court of Appeals shall be allowed subsistence expenses in the amount of \$35 per day plus such mileage allowance for travel as is provided for other employees of the State. When traveling on official business of said court fifty or more miles outside the county of his official residence, each Justice and Judge of the Court of Appeals shall be allowed subsistence expenses in the amount as provided in this act for members of the General Assembly plus such mileage allowance for travel as is provided for other employees of the State. The Chief Justice or such other person as the Chief Justice designates, while attending the Conference of Chief Justices and one member of the Supreme Court while attending the National Convention of Appellate Court Judges, and three Circuit Judges while attending the National Convention of State Trial Judges shall be allowed actual subsistence and travel expenses.

2. Special Judges

The special judge shall be allowed for his services per diem of one hundred (\$100.00) dollars and his necessary expenses and the same per diem for not exceeding five days for the preparation of his decrees.

3. Solicitor

"Each solicitor shall receive five-hundred dollars (\$500.00) per month as expense allowance."

4. General Assembly

"All members of the General Assembly shall receive an in-district compensation of \$1,000 per month."

# State of South Carolina Statewide Disbursement Regulations

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## EXPENSE ALLOWANCES MULTIPLE - SEE BELOW

### 5. Committee Chairmen - General Assembly

"The Chairman of the Standing House and Senate Committees shall each be allowed the sum of six hundred and fifty dollars (\$650.00) for expenses during the interim, between sessions of the General Assembly, to be paid from the House or Senate approved accounts, with each body paying the expense allowance of the chairman in its membership. The Speaker of the House is authorized to approve not more than six hundred and fifty dollars for expenses during the interim for Chairmen of the Standing Committees of the House."

### 6. Expenses - Presidents of Colleges and Universities

"Presidents of the University of South Carolina, Clemson University, the Medical University of South Carolina, The Citadel, Winthrop University, South Carolina State University, Francis Marion University, University of Charleston, Coastal Carolina University and Lander University must not be paid a fixed allowance for personal expenses incurred in connection with the performance of their official duties. Reimbursements may be made to the Presidents from funds available to their respective institutions for any such personal expenses incurred provided that all requests for reimbursement are supported by properly documented vouchers processed through the normal accounting procedures of the institutions."

# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
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ELECTION EXPENSE  
MULTIPLE - SEE BELOW

1. County Registration Board and County Election Commissioners

A provision in the Election Commission section of the General Appropriation Act reads as follows:

"The amounts appropriated in this section for "County Registration Board Members and County Election Commissioners," shall be disbursed annually to the County Treasurer at the rate of \$1,500 for each member, not to exceed \$12,500 per county. The County Treasurer shall use these funds only for the compensation of County Registration Board Members and County Election Commissioners. Any funds not used for this purpose shall be returned to the State Treasurer. These funds are exempted from mandated budget reductions." In addition, in the calculation of any across the board agency base reductions mandated by the Executive Budget Office or the General Assembly, the amount of funds appropriated for compensation of County Registration Board Members and County Election Commissioners shall be excluded from the agency's base budget.

2. Board of State Canvassers

"\$100.00 additional compensation per day may be paid to each member of the Board of State Canvassers up to a total of 15 days that may be required for hearings held by the members of the Board of State Canvassers."

3. Managers and Clerks

"Managers and clerks of state and county elections shall receive a per diem of \$60.00; but managers shall not be paid for more than two days for any election and clerks for not more than three days for any election. The commission may adjust the per diem of \$60.00 for the managers and clerks of the statewide election to a higher level only to the extent that the appropriation for the statewide election is sufficient to bear the added cost of increasing the per diem and the cost of the statewide election. Up to three additional managers per county may be appointed to assist county registration boards with the absentee/fail safe voting process prior to, on election day, and immediately following statewide elections. Managers assisting the registration board in the absentee/fail safe process may receive a per diem of \$60.00 per day for not more than a total of fifteen days regardless of whether one, two, or three additional managers are used.

# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
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COMPENSATION - JUDICIAL COMMITMENT ACT  
MULTIPLE - SEE BELOW

1. Court Appointed Examiners, Guardians and Attorneys

"The appropriation for continued implementation of Article 7, Chapter 17, of Title 44 of the 1976 Code, Chapter 24 of Title 44 of the 1976 Code, and Chapter 52 of Title 44 of the 1976 Code, relating to commitments, admissions and discharges to mental health facilities, or treatment facility for the purpose of alcohol and drug abuse treatment, shall be expended for the compensation of court appointed private examiners, guardians ad litem, and attorneys for proposed patients, and related costs arising from the filing, service and copying of legal papers and the transcription of hearings or testimony. Court appointed private examiners; guardians ad litem and attorneys shall be paid at such rates or schedules as are jointly determined to be reasonable by the South Carolina Association of Probate Judges, the State Court Administrator and the South Carolina Department of Mental Health with the approval of the Attorney General. The Judicial Department shall notify the Senate Finance Committee and the House Ways & Means Committee of any fee adjustment or change in schedule before implementation."

"Except as otherwise provided in Section 117.5 of the General Appropriations Act, no money appropriated pursuant to Item VI, Judicial Commitment, shall be used to compensate any state employees appointed by the court as examiners, guardians ad litem or attorneys nor shall such funds be used in payment to any State agency for providing such services by their employees."

2. State Agency Responsibilities

"It is the responsibility of all agencies, departments and institutions of state government, to provide at no cost and as a part of the regular services of the agency, department or institution such services as are necessary to carry out the provisions of Chapter 52 of Title 44 (Involuntary Commitment), Article 7, Chapter 17 of Title 44 of the 1976 Code (Judicial Commitment), Chapter 3 of Title 17 of the 1976 Code (Defense of Indigents), and Article 1 of Chapter 3 of Title 16 of the 1976 Code (Death Penalty), as amended, upon request of the Judicial Department and/or the appropriate court. To this end, state agencies are directed to furnish to the Judicial Department a list of their employees who are competent to serve as court examiners. The Judicial Department shall forward a copy of this list to the appropriate courts, and the courts shall utilize the services of such state employees whenever feasible. State employees shall receive no additional compensation for performing such services. For the purpose of interpreting this section, employees of the Medical University of South Carolina and individuals serving an internship or residency as an academic requirement or employees who are not full-time state employees and who are not performing duties as state employees are not considered state employees."

# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
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## MOVING EXPENSES STATE EMPLOYEES

### State Employees

State agencies are authorized to provide aid to employees in moving personal effects (Section 8-11-130, 1976 as amended):

"Any agency of State Government is hereby authorized to provide reasonable aid or assistance to its regular employees in moving their personal effects from one town or place to another town or place when their headquarters are so moved in the course of the business of the agency."

Documents should state that the moving expenses are for a State employee being transferred from one location to another office of the same agency.

A state agency may pay the cost of moving the personal and household effects for newly employed personnel if all of the following conditions are met: (Section 8-11-135, 1976, as amended)

- (a) The new employee's place of residence is outside of the State of South Carolina at the time of employment by the agency.
- (b) The agency can demonstrate that paying these costs is necessary to fill the position.
- (c) The maximum payment in any instance to any new employee may not exceed (\$5,000) five thousand dollars.
- (d) The payment is certified by the agency head (or the board or commission chairman if the new employee is the agency head) as the total paid by the agency toward the total moving cost incurred by the new employee.

Moving expenses must be reported on W-2 Forms in accordance with regulations of the Internal Revenue Service. In order to properly accumulate this information, the following procedures will be necessary regarding payment.

Payments can only be made to the employee being moved upon presentation of adequate documentation.

# State of South Carolina Statewide Disbursement Regulations

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MOVING EXPENSES  
STATE EMPLOYEES

State Employees (Cont'd)

Section 117.20 of the General Appropriations Act provide:

"That the State institutions of higher learning are authorized to reimburse reasonable relocation expenses for new employees when such reimbursements are considered by the agency head to be essential to successful recruitment of professionally competent staff members."

# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
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## PROCUREMENT MULTIPLE - SEE BELOW

### 1. General

Title 11, Chapter 35, of the South Carolina Code of Laws, 1976, as amended, covers all procurements of goods, services, and construction by State agencies. Section 11-35-40 reads:

- (1) **General Application.** This code applies only to contracts solicited or entered into after the effective date of this code unless the parties agree to its application to a contract entered into prior to its effective date.
- (2) **Application to State Procurement.** This code applies to every procurement or expenditure of funds by this State under contract acting through a governmental body as herein defined irrespective of the source of the funds, including federal assistance monies, except as specified in Section 11-35-40(3) (Compliance with Federal Requirements) and except that this code does not apply to gifts, to the issuance of grants, or to contracts between public procurement units, except as provided in Article 19 (Intergovernmental Relations). It also shall apply to the disposal of state supplies as provided in Article 15 (Supply Management). No state agency or subdivision thereof may sell, lease, or otherwise alienate or obligate telecommunications and information technology infrastructure of the State by temporary proviso and unless provided for in the general laws of the State.
- (3) **Compliance with Federal Requirements.** Where procurement involves the expenditure of federal assistance, grant, or contract funds, the governmental body also shall comply with federal laws (including authorized regulations) as are mandatorily applicable and which are not presently reflected in this code. Notwithstanding, where federal assistance, grant, or contract funds are used in a procurement by a governmental body as defined in Section 11-35-310(18), this code, including any requirements that are more restrictive than federal requirements, must be followed, except to the extent such action would render the governmental body ineligible to receive federal funds whose receipt is conditioned on compliance with mandatorily applicable federal law. In those circumstances, the solicitation must identify and explain the impact of such federal laws on the procurement process, including any required deviation from this code.

# State of South Carolina Statewide Disbursement Regulations

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## PROCUREMENT MULTIPLE - SEE BELOW

1. General (Cont'd)
  - (4) The acquisition of a facility or capital improvement by a foundation or eleemosynary organization on behalf of or for the use of any state agency or institution of higher learning which involves the use of public funds in the acquisition, financing, construction, or current or subsequent leasing of the facility or capital improvement is subject to the provisions of this code in the same manner as a governmental body. The definition and application of the terms "acquisition", "financing", "construction", and "leasing" are governed by generally accepted accounting principles.
  - (5) The licenses granted by the Federal Communications Commission to Greenville Technical College and Trident Technical College authorizing the use of the band of the Educational Broadband Service spectrum is exempt from the requirements of this code. If Greenville Technical College and Trident Technical College enter into contracts with third parties to lease their spectrum capacity, Greenville Technical College and Trident Technical College must not impose any pricing requirements on those third parties. Any lease agreements with third parties must be designed so that Greenville Technical College and Trident Technical College receive the market rate for the spectrum capacity.
2. Procurement Rights, Powers, Duties and Authority

Chapter 35 of Title 11, Section 11-35-510, of the Code of Laws of South Carolina 1976 states:

"All rights, powers, duties and authority relating to the procurement of supplies, services, and information technology and to the management, control, warehousing, sale and disposal of supplies, construction, information technology, and services now vested in or exercised by any state governmental body under the provisions of law relating thereto, and regardless of source of funding, are hereby vested in the Division of General Services. This vesting of authority shall be subject to Section 11-35-710 (Exemptions), 11-35-1250 (Authority to Contract for Auditing Services), 11-35-1260 (Authority to Contract for Legal Services), 11-35-1270 (Authority to Contract for Certain Services), Section 11-35-1550 (Small Purchases), 11-35-1570 (Emergency Procurements), Section 11-35-3230 (Exception for Small Architect-Engineer, and Land Surveying Services Contracts), and Section 11-35-3620 (Management of Warehouses and Inventory)."

- (1) Authority to Promulgate Regulations. Except as otherwise provided in this code, the board may promulgate regulations, consistent with this code, governing the procurement, management, control, and disposal of all supplies, services, information technology, and construction to be procured by the State. These regulations are binding in all procurements made by the State.



# State of South Carolina Statewide Disbursement Regulations

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## PROCUREMENT MULTIPLE - SEE BELOW

- (2) Authority to Promulgate Regulations. Except as otherwise provided in this code, the board may promulgate regulations, consistent with this code, governing the procurement, management, control, and disposal of all supplies, services, information technology, and construction to be procured by the State. These regulations are binding in all procurements made by the State.
- (3) No delegation. The board may not delegate its power to promulgate regulations.
- (4) Approval of Operational Procedures. Governmental bodies shall develop internal operational procedures consistent with this code; except, that the operational procedures must be approved in writing by the appropriate chief procurement officer. The operational procedures must be consistent with this chapter. Operational procedures adopted pursuant to this chapter are exempt from the requirements of Section 1-23-140.
- (5) The board shall consider and decide matters of policy within the provisions of this code including those referred to it by the chief procurement officers. The board has the power to audit and monitor the implementation of its regulations and the requirements of this code.
- (6) For every reference in this code to a "designated board office", the chief executive officer of the board shall designate the office or other subdivision of the board that is responsible for the referenced statutory role. For every reference in this code to a "designated board officer", the chief executive officer of the board shall designate the board officer or other board position that is responsible for the referenced statutory role. More than one office or officer may be designated for any referenced statutory role. All designations pursuant to this subparagraph must be submitted in writing to the chief procurement officers.

### 3. Procurement Exemptions

Section 11-35-710 states:

The board, upon the recommendation of the designated board office, may exempt governmental bodies from purchasing certain items through the respective chief procurement officer's area of responsibility. The board may exempt specific supplies, services, information technology, or construction from the purchasing procedures required in this chapter and for just cause by unanimous written decision limit or may withdraw exemptions provided for in this section. The following exemptions are granted from this chapter:

- (1) the construction, maintenance, and repair of bridges, highways, and roads; vehicle and road equipment maintenance and repair; and other emergency-type parts or equipment utilized by the Department of Transportation or the Department of Public Safety;

# State of South Carolina Statewide Disbursement Regulations

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## PROCUREMENT MULTIPLE - SEE BELOW

- (2) the purchase of raw materials by the South Carolina Department of Corrections, Division of Prison Industries;
- (3) South Carolina State Ports Authority;
- (4) Division of Public Railways of the Department of Commerce;
- (5) South Carolina Public Service Authority;
- (6) expenditure of funds at state institutions of higher learning derived wholly from athletic or other student contests, from the activities of student organizations, and from the operation of canteens and bookstores, except as the funds are used for the procurement of construction, architect-engineer, construction-management, and land surveying services;
- (7) livestock, feed, and veterinary supplies;
- (8) articles for commercial sale by all governmental bodies;
- (9) fresh fruits, vegetables, meats, fish, milk, and eggs;
- (10) South Carolina Arts Commission and South Carolina Museum Commission for the purchase of one-of-a-kind items such as paintings, antiques, sculpture, and similar objects. Before a governmental body procures the objects, the head of the purchasing agency shall prepare a written determination specifying the need for the objects and the benefits to the State. The South Carolina Arts Commission shall review the determination and forward a recommendation to the board for approval;
- (11) published books, periodicals, and technical pamphlets;
- (12) South Carolina Research Authority;
- (13) the purchase of supplies, services, or information technology by state offices, departments, institutions, agencies, boards, and commissions or the political subdivisions of this State from the South Carolina Department of Corrections, Division of Prison Industries;
- (14) Medical University Hospital Authority, if the Medical University Hospital Authority has promulgated a procurement process in accordance with its enabling provision.

# State of South Carolina Statewide Disbursement Regulations

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PROCUREMENT  
MULTIPLE - SEE BELOW

## 4. Certification Authority

Section 11-35-1210 states:

- (1) **Authority.** The board may assign differential dollar limits below which individual governmental bodies may make direct procurements not under term contracts. The materials management office shall review the respective governmental body's internal procurement operation, shall certify in writing that it is consistent with the provisions of this code and the ensuing regulations, and recommend to the board those dollar limits for the respective governmental body's procurement not under term contract.
- (2) **Policy.** Authorizations granted by the board to a governmental body are subject to the following:
  - (a) adherence to the provisions of this code and the ensuing regulations, particularly concerning competitive procurement methods;
  - (b) responsiveness to user needs;
  - (c) Obtaining of the best prices for value received.
- (3) **Adherence to Provisions of the Code.** All procurements shall be subject to all the appropriate provisions of this code, especially regarding competitive procurement methods and nonrestrictive specifications."
- (4) Subject to subsection (1), the State Board for Technical and Comprehensive Education, in coordination with the appropriate Chief Procurement Officer, may approve a cumulative total of up to fifty thousand dollars in additional procurement authority for technical colleges, provided that the designated board office makes no material audit findings concerning procurement. As provided by regulation, any authority granted pursuant to this paragraph is effective when certified in writing by the designated board office.

# State of South Carolina Statewide Disbursement Regulations

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## PROCUREMENT MULTIPLE - SEE BELOW

### 5. Small Purchases

Section 11-35-1550 reads in part:

"... Authority. The following small purchase procedures may be utilized only in conducting procurements for governmental bodies that are up to fifty thousand dollars in actual or potential value. A governmental body may conduct its own procurement up to fifty thousand dollars in actual or potential value, and a governmental body that has received procurement certification pursuant to Section 11-35-1210 to handle the type and estimated value of the procurement may conduct the procurement under its own authority in accordance with this code. Procurement requirements must not be artificially divided by governmental bodies so as to constitute a small purchase pursuant to this section.

### 6. Sole Source Procurement

Section 11-35-1560 states:

(A) A contract may be awarded for a supply, service, information technology, or construction item without competition if, under regulations promulgated by the board, the chief procurement officer, the head of a purchasing agency, or a designee of either officer, above the level of the procurement officer, determines in writing that there is only one source for the required supply, service, information technology, or construction item.

(B) These regulations must include the requirements contained in this paragraph. Written documentation must include the determination and basis for the proposed sole source procurement. A delegation of authority by either the chief procurement officer or the head of a governmental body with respect to sole source determinations must be submitted in writing to the Materials Management Officer. In cases of reasonable doubt, competition must be solicited. Any decision by a governmental body that procurement be restricted to one potential vendor must be accompanied by an explanation as to why no other will be suitable or acceptable to meet the need.

(C) A violation of these regulations by a purchasing agency, upon recommendation of the designated board office with approval of the majority of the Budget and Control Board, must result in the temporary suspension, not to exceed one year, of the violating governmental body's ability to procure supplies, services, information technology, or construction items pursuant to this section.

# State of South Carolina Statewide Disbursement Regulations

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PROCUREMENT  
MULTIPLE - SEE BELOW

## 7. Emergency Procurement

Section 11-35-1570 states:

" Notwithstanding any other provision of this code, the chief procurement officer, the head of a purchasing agency, or a designee of either officer may make or authorize others to make emergency procurements only when there exists an immediate threat to public health, welfare, critical economy and efficiency, or safety under emergency conditions as defined in regulations promulgated by the board; and provided, that such emergency procurements shall be made with as much competition as is practicable under the circumstances. A written determination of the basis for the emergency and for the selection of the particular contractor shall be included in the contract file.

## 8. Information Technology Management Office

(1) The Information Technology Management Office shall be responsible for:

- (a) Assessing the need for and use of information technology;
- (b) Administering all procurement and contracting activities undertaken for governmental bodies involving information technology in accordance with this chapter;
- (c) Providing for the disposal of all information technology property surplus to the needs of a using agency;
- (d) Evaluating the use and management of information technology;
- (e) Operating a comprehensive inventory and accounting reporting system for information technology;
- (f) Developing policies and standards for the management of information technology in state government;
- (g) Initiating a state plan for the management and use of information technology;
- (h) Providing management and technical assistance to state agencies in using information technology;

# State of South Carolina Statewide Disbursement Regulations

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## PROCUREMENT MULTIPLE - SEE BELOW

- (i) Establishing a referral service for state agencies seeking technical assistance or information technology services.
- (2) Exemptions from the Requirements of this Section. The office may establish by regulation categories of procurement for information technology which shall be exempted from the requirements of this section.
- (3) Training and Certification. The office may establish a training and certification program in accordance with Section 11-35-1030.

### 9. Selection of Architect-Engineer, Construction Management and Land Surveying Services

The requirements of this article regarding the non-restrictiveness of specifications apply to each solicitation and include, among other things, all specifications prepared by architects, engineers, designers, draftsmen, and land surveyors for state contracts.

### 10. Consulting Services

State agencies may procure consultant services up to their respective certification limits as established by the Department of Administration. Unless exempt, procurements of consultant services above that amount must be made by the Department of Administration.

Questions should be addressed to the Department of Administration, Division of Operations-Office of Materials Management. The Division of Human Resource Management's regulations addressing Special Contract Services may also impact on this area. Questions should be addressed to them.

Any contract for legal or consultant services entered into by a state agency or institution shall include a provision which requires completion of all services. The provision shall further require that in the event all services are not fully rendered as provided for in the contract, any monies which have been paid by the agency under the contract must be refunded to the agency.

### 11. Auditing and Accounting Services

A provision in the South Carolina Consolidated Procurement Code provides:

"No contract for auditing and accounting services shall be awarded without the approval of the State Auditor except where specific statutory authority is otherwise provided."

Documents processed for payment for auditing and accounting services must include approval of the State Auditor.

# State of South Carolina Statewide Disbursement Regulations

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PROCUREMENT  
MULTIPLE - SEE BELOW

## 12. Legal Fees and Services - General

Authority to contract for legal services.

No contract for the services of attorneys shall be awarded without the approval of the State Attorney General except where specific statutory authority is otherwise provided.

**SECTION 1-7-150.** Accounting to Treasurer; deposit of funds.

- (A) The Attorney General shall account to the State Treasurer for all fees, bills of costs, and monies received by him by virtue of his office.
- (B) All monies, except investigative costs or costs of litigation awarded by court order or settlement, awarded the State of South Carolina by judgment or settlement in actions or claims brought by the Attorney General on behalf of the State or one of its agencies or departments must be deposited in the general fund of the State, except for monies recovered for losses or damages to natural resources, which must be deposited in the Mitigation Trust Fund, or where some other disposition is required by law.

**SECTION 1-7-160.** Hiring of attorneys.

A department or agency of state government may not hire a classified or temporary attorney as an employee except upon the written approval of the Attorney General and at compensation approved by him. All of these attorneys at all times are under the supervision and control of the Attorney General except as otherwise provided by law unless prior approval by the State Department of Administration is obtained. This section does not apply to an attorney hired by the General Assembly or the Judicial department.

**SECTION 1-7-170.** Engaging attorney on fee basis.

- (A) A department or agency of state government may not engage on a fee basis an attorney at law except upon the written approval of the Attorney General and upon a fee as must be approved by him. This section does not apply to the employment of attorneys in special cases in inferior courts when the fee to be paid does not exceed two hundred fifty dollars or exceptions approved by the State Department of Administration. This section does not apply to an attorney hired by the General Assembly or the judicial department.

# State of South Carolina Statewide Disbursement Regulations

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PROCUREMENT  
MULTIPLE - SEE BELOW

## 12. Legal Fees and Services - General (Cont'd)

(B) A public institution of higher learning shall engage and compensate outside counsel in accordance with policies and procedures adopted by the State Department of Administration for matters of bonded indebtedness, public finance, borrowing, and related financial matters”

The South Carolina Consolidated Procurement Code also addresses this issue. It states:

"No contract for the services of attorneys shall be awarded without the approval of the State Attorney General except where specific statutory authority is otherwise provided."

Any voucher submitted to the Comptroller General's Office paying legal fees must include a copy of the Form 1 approved by the Attorney General's Office.

Exceptions not requiring approval are:

### A. Guardians ad Litem retained by agencies, including:

Department of Social Services  
Mental Health  
Department of Disabilities and Special Needs  
Governor's Office - OEPP  
Attorney General (Child Support)

### B. Insurance Reserve Fund (defense of medical malpractice and general torts)

### C. Department of Social Services:

- 1) Attorneys representing DSS in termination of parent rights cases, as needed (maximum of \$300.00);
- 2) Attorneys representing DSS in periodic judicial review of children in foster care (flat \$50.00);
- 3) Attorneys representing adoptive parents of "special needs" children (maximum \$300.00, all federal funds);



# State of South Carolina Statewide Disbursement Regulations

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PROCUREMENT  
MULTIPLE - SEE BELOW

## 12. Legal Fees and Services - General (Cont'd)

- 4) Attorneys representing DSS in adult protective matters, including appointment, in Probate Court, of Guardian or Committee (maximum of \$300.00);
- 5) The payment of attorney fees for court-appointed counsel for abused or neglected children (\$100.00) per case pursuant to Family Court Rule #51;
- 6) Attorneys representing Respondents-under-disability (confined or mentally ill) in all matters as set forth above (maximum of \$300.00).

### D. Juvenile Justice:

Juvenile parole hearings, under §20-7-8310.

## 13. Bond Requirements

**SECTION 11-1-80.** Restrictions on issuance of state capital improvement bonds for beach renourishment projects.

No state capital improvement bonds may be issued for beach renourishment projects in the absence of any provision of law that establishes specific criteria for the distribution of bond proceeds for the projects.

**SECTION 11-1-85.** Covenant required.

Notwithstanding any other provision of law, a tax-exempt bond issued by or on behalf of any public or private body or entity must include in the issuing indenture, ordinance, or resolution a covenant requiring the issuer to file with a central repository for availability in the secondary bond market when requested:

- (1) an annual independent audit, within thirty days of the issuer's receipt of the audit, and
- (2) event specific information, within thirty days of an event adversely affecting more than five percent of revenue or its tax base.

**SECTION 11-1-100.** Starting date of projects funded with capital improvement bonds regulated.

# State of South Carolina Statewide Disbursement Regulations

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PROCUREMENT  
MULTIPLE - SEE BELOW

## 13. Bond Requirements (Cont'd)

The Department of Administration, after review of the Joint Bond Review Committee, is authorized and directed to regulate the starting date of the various projects approved for funding through the issuance of Capital Improvement Bonds so as to ensure that the appropriations for debt service on these bonds, as provided in the general appropriations act, is sufficient during the current fiscal year.

**SECTION 11-1-110.** State Department of Administration to issue and sell bonds, notes, or other obligations; review by Joint Bond Review Committee.

The State Department of Administration is authorized to issue and sell bonds, notes, or other obligations for the purpose of acquiring, constructing, renovating, or maintaining facilities for the use of and occupancy of state departments and agencies or to refund such bonds, notes, or other obligations, provided that these obligations must be payable solely from revenues derived from the renting, leasing, or sale of all or any designated portion of such facilities held by the State Department of Administration for the use of and occupancy by state departments and agencies and must be secured by a pledge of the revenues from such designated facilities and, at the option of the State Department of Administration, may be additionally secured by a mortgage of these facilities; provided, further, that the issuance and the sale of the bonds, notes, or other obligations provided for in this section are subject to the review of the Joint Bond Review Committee.

**SECTION 58-3-320.** Bond of inspectors.

Each inspector shall execute a bond with a licensed surety company in the amount of not less than ten thousand dollars. The bond shall be filed with the Office of Regulatory Staff and shall be conditioned for the faithful performance of his duties, for the prompt and proper accounting of funds coming into his hands and for the payment of any judgment rendered against him in any court of competent jurisdiction upon a cause of action arising out of breach or abuse of official duty or power and damages sustained by any member of the public from any unlawful act of the inspector. The coverage under the bond shall not include damage to persons or property arising out of the negligent operation of a motor vehicle. The bond may be individual, schedule, or blanket, and shall be approved by the Attorney General. The premiums on the bonds shall be paid by the Office of Regulatory Staff from appropriated funds.

# State of South Carolina Statewide Disbursement Regulations

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PROCUREMENT  
MULTIPLE - SEE BELOW

## 14. Advertising - Legal Notices

The charges for legal advertisements are found in Section 15-29-80 of the 1976 Code as amended are as follows:

"State and county officials authorized by law to publish advertisements in the newspapers of this State, including advertisements of sales of real and personal property by masters, clerks of court, judges of probate and sheriffs, citations, notices to creditors, notices of final settlement by executors, administrators, guardians and all other persons acting in a fiduciary capacity, service of summons by publication, notices of election ordered by commissioners, reports of county treasurers, supervisors and superintendents of education, notices of county auditors, proclamations of the executive department, proposals for works and supplies by the head of departments or other officials authorized to advertise for competitive bids and all other advertising whatever done by order of court or by State and county officials, shall be charged not more than the local retail display advertising rate shown on the newspaper's rate card or the rates published in the newspaper, deducting any and all applicable discounts earned by the volume or frequency of the legal advertising. The advertisement shall be set in solid six point type, including the caption and all other parts of the advertisement. Newspapers that do not use six point type shall receive compensation based on six point measure and any lesser measure shall be charged only at actual space measurement as printed; however, agencies placing advertisements may order larger measure at their discretion.

The publication of any of the notices provided for in this section may be let by contract for not more than the price authorized by this section.

No publication will be allowed to make any extra charges for affidavit of publication."

## 15. Capital Improvements

The expenditure of funds by any state agency, except the Department of Transportation for permanent improvements as defined in the state budget, is subject to approval and regulation of the State Department of Administration. The Board shall have authority to allot to specific projects from funds made available for such purposes, such amounts as are estimated to cover the respective costs of such projects, to declare the completion of any such projects, and to dispose, according to law, of any unexpended balances of allotments, or appropriations, or funds otherwise provided for such projects, upon the completion thereof. The approval of the Department of Administration is not required for minor construction projects, including renovations and alterations, where the cost does not exceed an amount determined by the Joint Bond Review Committee and the Department of Administration.

# State of South Carolina Statewide Disbursement Regulations

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PROCUREMENT  
MULTIPLE - SEE BELOW

## 15. Capital Improvements (Cont'd)

All construction, improvement, and renovation of state buildings shall comply with the applicable standards and specifications set forth in each of the following codes: The Standard Building Code, The Standard Existing Building Code, The Standard Gas Code, The Standard Mechanical Code, The Standard Plumbing Code and The Standard Fire Prevention Code, all as adopted by the Southern Building Code Congress International, Inc.; and the National Electrical Code NFPA 70, The National Electrical Safety Code - ANSI-C2, The National Fire Protection Association Standard - NFPA 59, all with the code editions, revision years, and deletions as specified in the Manual For Planning and Execution of State Permanent Improvements.

The State Engineer shall determine the enforcement and interpretation of the aforementioned codes and referenced standards on state buildings. Any interested local officials shall coordinate their comments related to state buildings through the State Engineer and shall neither delay construction nor delay or deny water, sewer, power, other utilities, or firefighting services. Agencies may appeal to the Director of Office of Internal Operations regarding the application of these codes to state buildings.

## 16. Art Objects - Paintings, Antiques and Sculptures

The current Appropriations Act provides:

"That before any governmental body, with the exception of the South Carolina Museum Commission, the Confederate Relic Room and Military Museum Commission, and the South Carolina Hunley Commission as defined under the South Carolina Consolidated Procurement Code, procures any art objects such as paintings, antiques, sculptures, or similar objects above \$1,000, the head of the Purchasing Agency shall prepare a written determination specifying the need for such objects and benefits to the State. The South Carolina Arts Commission shall review such determination for approval prior to any acquisition."

# State of South Carolina Statewide Disbursement Regulations

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PROCUREMENT  
MULTIPLE - SEE BELOW

## 17. Unauthorized Procurements

Department of Administration Regulation 19-445.2017 states:

"Upon finding after award that a State employee has made an unauthorized award of a contract or that a contract award is otherwise in violation of law, the appropriate official may ratify or affirm the contract or terminate it in accordance with this section. The contract may be terminated and reasonable termination costs, if any, may be awarded as provided in this section. The contract may be ratified and affirmed only if it is in the best interests of the State. The decision required by this subsection A may be made by the chief procurement officer, the head of a purchasing agency, or a designee of either officer, above the level of the person responsible for the person committing the act. If the value of the contract exceeds one hundred thousand dollars, the chief procurement officer must concur in the written determination before any action is taken on the decision.

# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
Date Effective	Continuous
Date Updated	12/31/18

DUAL EMPLOYMENT  
MULTIPLE - SEE BELOW

## 1. General

Section 8-11-35 of the Code of Laws of South Carolina states:

"Salary payment schedule; maximum salaries; dual compensation; reports; exception.

- (A) Except as otherwise provided by law, appropriations for compensation of state employees must be paid in twice-monthly installments to the person holding the position. To provide a regular and permanent schedule for payment of employees, the payroll period begins on June 2 of the prior fiscal year with the first pay period ending on June 16 of the prior fiscal year. The payroll period continues thereafter on a twice-monthly schedule as established by the State Department of Administration. This schedule must continue from one fiscal year to another without interruption, on a twice-monthly basis. The State Department of Administration may approve changes to this schedule where circumstances are considered justifiable.
- (B) The appropriated salaries for specified positions means the maximum compensation for the position, except as specifically provided in other provisions of the annual general appropriations act or other provisions of law, and if the head of a department is able to secure the services for a particular position or work at a lower rate than the salary specified in the annual general appropriations act, the agency head is authorized to pay a lower salary.
- (C) An employee of a state department or institution must not be paid any compensation from any other department of the state government except as approved under the provisions of Regulation 19-702.09 of the South Carolina Code of Regulations, and an employee of a department or institution must not be paid travel expenses by any other department or institution without approval of the agency by which he is regularly employed.
- (D) The Comptroller General, after June thirtieth of each year, shall report to the Senate Finance Committee and the House Ways and Means Committee the names of all employees receiving dual compensation and the amounts received. The report shall list information under the primary employing agency, and in the format which lists employees under the requesting or secondary agency.
- (E) The provisions of Regulation 19-707.02 of the South Carolina Code of Regulations and Section 8-13-750 do not apply to employees hired for one hundred twenty days or fewer.

# State of South Carolina Statewide Disbursement Regulations

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DUAL EMPLOYMENT  
MULTIPLE - SEE BELOW

## 2. General (Cont'd)

**SECTION 8-11-170.** Agency head dually employed by another state agency; timely payment.

- (A) An agency head may not be dually employed by another state agency or institution of higher education without prior approval by the Agency Head Salary Commission and the State Department of Administration.
- (B) An employee who is approved for dual employment must be paid in a timely manner. The secondary agency must make payment of funds approved for and earned under dual employment within forty-five days of the beginning of the employment.

# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
Date Effective	Continuous
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DONATIONS  
MULTIPLE - SEE BELOW

1. Deposit of Funds

"The State Treasurer, with the advice and approval of the State Department of Administration, shall keep in a general deposit account all monies held by him for the account of all state funds which, in the opinion of the board, may be properly consolidated. The board shall designate the accounts which shall be so kept and the accounts which shall be carried as special deposits. The records of the State Treasurer and the Comptroller General shall, at all times, reflect the true cash balance of each fund comprising the general deposit account. Properly authorized obligations of the respective state funds comprising the general deposit account shall be paid therefrom, but no overdraft shall be permitted in any funds which will not be covered by the receipt of revenue or monies belonging to such fund within a reasonable time.

**SECTION 11-13-45. Deposit and handling of federal funds; donations from other sources.**

All federal funds received must be deposited in the State Treasury, if not in conflict with federal regulations, and withdrawn from the State Treasury as needed, in the same manner as that provided for the disbursement of state funds. If it is determined that federal funds are not available for, or cannot be appropriately used in connection with, all or any part of any activity or program for which state funds are specifically appropriated for the fiscal year to match federal funds, the appropriated funds may not be expended and must be returned to the general fund, except upon specific written approval of the State Department of Administration. Donations or contributions from sources other than the federal government, for use by any state agency, must be deposited in the State Treasury, but in special accounts, and may be withdrawn from the treasury as needed to fulfill the purposes and conditions of the donations or contributions, if specified, and if not specified, as directed by the proper authorities of the department. The expenditure of funds by state agencies from sources other than general fund appropriations are subject to the same limitations and provisions of law applicable to the expenditure of appropriated funds with respect to salaries, wages or other compensation, travel expense, and other allowance or benefits for employees.

**SECTION 2-65-20 Appropriation of anticipated federal and other funds.**

The General Assembly shall appropriate all anticipated federal and other funds for the operations of state agencies in the appropriations act and must include any conditions on the expenditure of these funds as part of the appropriations act, consistent with federal laws and regulations. Increases in project amounts as appropriated in the act must be authorized in accordance with procedures set



# State of South Carolina Statewide Disbursement Regulations

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## DONATIONS

MULTIPLE - SEE BELOW

### 1. Deposit of Funds (Cont'd)

#### **SECTION 2-65-20 Appropriation of anticipated federal and other funds.**

forth in Section 2-65-40, consistent with policies as provided in the appropriations act and other applicable laws and regulations.

- (1) All agencies shall provide to the Governor, as part of their budget submissions, detailed statements of the sources of all federal and other funds contained in their budgets.
- (2) All state agencies shall submit programmatic and financial information for all federal funds the agencies seek to expend in the fiscal year to the Governor in a manner prescribed by the Governor. The submission must provide a separate listing of all conditions imposed on this State if the funds are accepted and expended, including, but not limited to, matching requirements; maintenance of effort requirements for the activity for which the funds are to be expended; limits on program changes, including eligibility requirements, either by agency action or legislative enactment; and any other requirements that limit the authority of this State, by legislative enactment or administrative process to revise, extend, or eliminate the activity in aid of which the federal funds are to be expended. The submission also must include information on all federal funds available to the agency or for which the agency is eligible to request or draw upon that have not been requested or drawn upon due to insufficient matching funds being available or any other reason and also must include the potential costs, conditions, and restrictions of the federal program providing or offering the funds. The information must be submitted in a timely manner so as to permit review of the projects as part of the budget process.
- (3) The Governor shall provide to the Ways and Means Committee and the Senate Finance Committee at appropriate times during the budget review process his recommendations with respect to federal funds proposed for inclusion in the agency's budget request. A favorable recommendation must include the Governor's specific request for the inclusion of the federal funds and the details of the conditions imposed by the inclusion and appropriation of the federal funds.
- (4) The appropriation of federal funds must be decreased to the extent that receipts from these sources do not meet the estimates reflected in each section of the appropriations act.
- (5) With the exception of funds defined as "exempt" in Section 2-65-100, no agency may receive or spend federal or other funds that are not authorized in the appropriations act, but unanticipated federal or other funds may be received and spent upon authorization pursuant to Section 2-65-30 or 2-65-40, as applicable.

# State of South Carolina Statewide Disbursement Regulations

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DONATIONS  
MULTIPLE - SEE BELOW

## 2. Expenditure of Funds

- (A) A state agency may receive and spend unanticipated federal funds, and funds from private foundations or industries, which are not included in the appropriations act, but state agencies must submit expenditure proposals to the board and receive authorization from the board before expenditure of funds. No authorization may be made without first securing and considering the board's recommendation on each expenditure proposal. The request must include the conditions imposed on the state's receipt and expenditure of the federal funds as those conditions are described pursuant to Section 2-65-20(2), and the board's authorization to receive and expend the federal funds must specifically accept those conditions. Any such authorization is subject to all of the following standards:
- (1) The unanticipated nature of the receipt of the federal funds precluded the consideration and approval of the federal funds as part of the state appropriations process as described in Section 2-65-20.
  - (2) The federal funds will assist the applicant state agency to achieve objectives or goals in keeping with the recognized powers and functions of the state agency.
  - (3) The applicant state agency is the appropriate entity to conduct project activities and no duplication of services is created by the authorization.
  - (4) State matching funds, if required, are available within the existing resources of the applicant state agency.
  - (5) The project benefits the health or welfare of the people of the State.
- (B) Notwithstanding any other provisions of this chapter, no authorization of unanticipated federal or private foundation or industry funds may involve a commitment of future legislative enactment to provide additional state funds to support the project.
- (C) The board shall provide the House Ways and Means Committee and the Senate Finance Committee with periodic reports which describe actions taken under the provisions of this section.
- (D) Notwithstanding any other provisions of this chapter, a state agency may not implement an unanticipated major federal program without prior approval of the General Assembly, except:
- (1) that to the extent that the unanticipated program replaces existing services currently provided by a state agency, other governmental entity, private nonprofit organization,

# State of South Carolina Statewide Disbursement Regulations

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DONATIONS  
MULTIPLE - SEE BELOW

## 3. Expenditure of Funds (Cont'd)

or other service provider, the services may be authorized by the board to continue at an equivalent level, within the constraints of federal law and funding, until the General Assembly acts;

- (2) If the unanticipated program creates services not currently provided, and the board agrees that delayed implementation would result in a significant loss of federal funds to the State, the program may be authorized by the board to proceed at a minimal level, until such time as the General Assembly may act.

# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
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DONATIONS  
CONTRIBUTIONS  
REPORT REQUIREMENTS

## 1. Report Requirements

Provisions in the General Appropriation Act reads as follows:

(GP: Printed Report Requirements) (A) For Fiscal Year-2018-19, state supported institutions of higher learning shall not be required to submit printed reports mandated by Sections 2-47-40, 2-47-50, and 59-103-110 of the 1976 Code, and shall instead only submit the documents electronically.

Submission of the plans or reports required by Sections 59-101-350, 59-103-30, 59-103-45(4), and 59-103-160(D) shall be waived for the current fiscal year, except institutions of higher learning must continue to report student pass rates on professional examinations, and data elements otherwise required for the Commission on Higher Education Management Information System. The commission, in consultation with institutions, shall take further action to reduce data reporting burdens as possible.

(B) For Fiscal Year 2018-19, the Department of Agriculture shall not be required to submit printed reports mandated by Section 46-49-10 of the 1976 Code. The department shall provide these reports electronically and shall use any monetary savings for K5-12 agricultural education programs.

(C) For Fiscal Year 2018-19, the Department of Health and Human Services shall not be required to provide printed copies of the Medicaid Annual Report required pursuant to Section 44-6-80 of the 1976 Code and shall instead only submit the documents electronically.

(D) For Fiscal Year 2018-19, the Department of Transportation shall not be required to submit printed reports or publications mandated by Sections 1-11-58, 2-47-55, and 58-17-1450 of the 1976 Code.

The Department of Transportation may combine their Annual Report and Mass Transit Report into their Annual Accountability Report.

# State of South Carolina Statewide Disbursement Regulations

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DONATIONS  
CONTRIBUTIONS  
REPORT REQUIREMENTS

Section 11-9-110 of the Code of Laws South Carolina 1976 states:

Organization to which contribution is appropriated to submit statement to Executive Budget Office and the Revenue and Fiscal Affairs Office as to nature and function of organization and use of contribution. Each organization to which a contribution is made in the contributions section of the general appropriation bill shall submit to the Executive Budget Office and the Revenue and Fiscal Affairs Office by the end of the applicable fiscal year a detailed statement explaining the nature and function of the organization as well as a detailed statement explaining the use that was made of the contribution. The statements must be available at the office of the Executive Budget Office and the Revenue and Fiscal Affairs Office for public inspection and given to a member of the General Assembly upon request. A contribution must not be made to an organization until it agrees in writing to allow the State Auditor to audit or cause to be audited the contributed funds.

# State of South Carolina Statewide Disbursement Regulations

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## AID TO SUBDIVISIONS GENERAL

### 1. General

Section 11-3-240 of the 1976 Code contains the following:

Of the amount appropriated in the annual general appropriations act for and to counties for the expense of printing tax forms and supplies, four cents per capita, based on the official United States Census for 1990, must be remitted by the Comptroller General to the several counties of the State and must be applied by the counties only for the expense of printing tax forms and supplies for county auditors, treasurers, and tax collectors. Payment must be made to each county treasurer in one annual payment which must be made as soon after the beginning of the fiscal year as practical.

# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
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STATE ACCOUNTING OFFICER  
GENERAL

1. General

The Appropriations Act states:

"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 a Statewide Enterprise Information Systems (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 Generally Accepted Accounting Principles. 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."

# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
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EMPLOYEE BENEFIT PAYMENTS  
MULTIPLE - SEE BELOW

1. Retirement Payments

Agency accounts are drafted based on the liability for each source of funding as reflected on the payroll. All transactions will use the code established for State Employer Contributions. Do not submit an IDT for payment.

2. Social Security Payments

Agency accounts are drafted based on the liability for each source of funding as reflected on the payroll. All transactions will use the code established for State Employer Contributions. Do not submit an IDT for payment.



# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
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SALE OF PROPERTY  
MULTIPLE - SEE BELOW

1. Regulations for Sale, Lease, Transfer and Disposal

Chapter 35 of Title 11 of the Code of Laws of South Carolina 1976 contains the following legal requirements related to the sale, lease, transfer and disposal of surplus equipment, supplies and materials:

"Section 11-35-3810. Regulations for Sale, Lease, Transfer and Disposal. Subject to existing provisions of law, the board shall promulgate regulations governing:

- (1) the sale, lease, or disposal of surplus supplies by public auction, competitive sealed bidding or other appropriate methods designated by such regulations;
- (2) the transfer of excess supplies between agencies and departments."

2. Sale of Surplus Supplies and Personal Property

Chapter 35 of Title 11 of the Code of Laws of South Carolina 1976 includes the following:

"Section 11-35-3820. Except as provided in Section 11-35-1580 and Section 11-35-3830 and the regulations pursuant to them, the sale of all state-owned supplies, or personal property not in actual public use must be conducted and directed by the Division of General Services of the Department of Administration. The sales must be held at such places and in a manner as in the judgment of the Division of General Services is most advantageous to the State. Unless otherwise determined, sales must be by either public auction or competitive sealed bid to the highest bidder. Each governmental body shall inventory and report to the division all surplus personal property not in actual public use held by that governmental body for sale. The division shall deposit the proceeds from the sales, less expense of the sales, in the state general fund or as otherwise directed by regulation. This policy and procedure applies to all governmental bodies unless exempt by law.

3. Trade-In Sales

Section 11-35-3830 of the Code of Laws of South Carolina 1976 reads as follows:

"Section 11-35-3830. Trade-in Sales.

# State of South Carolina Statewide Disbursement Regulations

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## SALE OF PROPERTY MULTIPLE - SEE BELOW

### 3. Trade-In Sales (Cont'd)

- (1) Trade-in Value. Unless otherwise provided by law, governmental bodies may trade-in personal property the trade-in value of which may be applied to the purchase of new like items. The trade-in value of such personal property shall not exceed an amount as specified in regulations promulgated by the board.
- (2) Approval of Trade-in Sales. When the trade-in value of personal property of a governmental body exceeds the specified amount, the board shall have the authority to determine whether (a) the subject personal property shall be traded in and the value applied to the purchase of new like items, or (b) the property shall be classified as surplus and sold in accordance with the provisions of Section 11-35-3820. The board's determination shall be in writing and be subject to the provisions of this chapter.
- (3) Record of Trade-in Sales. Governmental bodies shall submit quarterly to the materials management officer a record listing all trade-in sales made under subsections (1) and (2) of this section."

### 4. Sale of Unserviceable Materials and Equipment

Governmental bodies approved by the board may sell any supplies owned by it after the supplies have become entirely unserviceable and can properly be classified as "junk", in accordance with procedures established by the designated board office. All sales of unserviceable supplies by the governmental body must be made in public to the highest bidder, after advertising for fifteen days, and the funds from the sales must be credited to the account of the governmental body owning and disposing of the unserviceable supplies.

### 5. Sale of Real Property

Section 11-9-630 of 1976 Code as amended by Act 148 of 1981 reads as follows:

"Section 11-9-630. The State Budget and Control Board shall sell and convey, for and on behalf of the State, all such real property, assets and effects belonging to the State as are not in actual public use, such sales to be made from time to time in such manner and upon such terms as it may deem most advantageous to the State. This shall not be construed to authorize the sale by the Board of any property held in trust for a specific purpose by the State or the property of the State in the phosphate rocks or phosphatic deposits in the beds of the navigable streams and waters and marshes of the State."

# State of South Carolina Statewide Disbursement Regulations

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SALE OF PROPERTY  
MULTIPLE - SEE BELOW

## 6. Sale of Timber

### A. Board of Corrections :

(A) The Department of Corrections is hereby authorized to sell mature trees and other timber suitable for commercial purposes from lands owned by the department. Prior to such sales, the director shall consult with the State Forester to determine the economic and environmental feasibility of and obtain approval for such sales. Funds derived from timber sales shall be utilized by the Department of Corrections to maintain and expand the agricultural program subject to the approval of the State Budget and Control Board or at the discretion of the director, for projects or services benefiting the general welfare of the inmate population.

(B) The Department of Corrections is hereby authorized to sell horticultural products suitable for commercial purposes that are grown or produced through the department's horticulture program. Notwithstanding any other provision of law, the proceeds from the sale of horticultural products by the Department of Corrections shall be retained by the agency to fund services benefiting the general welfare of all inmates.

The director is authorized to sell mature trees, other timber, and farm products and commodities from lands owned by the department. Before the sale of timber, the director shall consult with the State Forester to determine the economic feasibility of and obtain approval for the sales. Funds derived from the sales must be credited to the account of the department to be used for capital improvements subject to the approval of the State Budget and Control Board.

### B. The Department of Juvenile Justice:

The Department of Juvenile Justice is hereby authorized to sell mature trees and other timber suitable for commercial purposes from lands owned by the department. Prior to such sales, the director shall consult with the State Forester to determine economic and environmental feasibility and to obtain approval for such sales. Funds derived from timber sales shall be retained and utilized for family support services after setting aside a reasonable amount, as determined by the State Forester, for reforestation of the lands from which the trees and timber are sold.

# State of South Carolina Statewide Disbursement Regulations

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SALE OF PROPERTY  
MULTIPLE - SEE BELOW

6. Sale of Timber (Cont'd)

C. Wildlife and Marine Resources Department

Act 148 of 1981 amends Section 50-3-550 of the 1976 Code to read:

**SECTION 50-3-510.** Authorization to contract; required findings; approval by State Forester.

The department may, subject to the provisions of this article, contract for the harvest of timber on any lands held by the department. No contract for such cutting and sale may be entered into and no timber may be cut or sold unless the board votes that the cutting and sale of the timber is for the best interests of the department and the improvement of its lands, by reason of thinning the timber, harvesting the over-age trees and improving general forestry conditions. Before selling or cutting the timber the department shall coordinate with the State Forester to have the timber cruised and an estimate of the value made. If the State Forester finds that the sale is not in keeping with good forestry practices or will adversely affect the remainder of the timber, the sale must not be made.

**SECTION 50-3-515.** Exception for lands which were used for agriculture or managed forestland before acquisition by department.

Notwithstanding any other provision of law, lands which were used for agriculture or managed forestland before acquisition by the department must be managed and the timber harvested to provide optimum fish and wildlife habitat. The department must use Best Management Practices as prescribed by the South Carolina Forestry Commission, or its successor, in managing and harvesting timber. If the department uses Best Management Practices when managing or harvesting timber, there is no adverse effect on historical properties or archeological sites.

**SECTION 50-3-520.** Advertising for bids; rejection of bids; terms of sale.

If the sale is recommended by the State Forester, the department shall publicly advertise for bids for the timber at least three weeks before the closing of the bidding. The department has the right to reject any and all bids, either on account of the amounts of the bids or the lack of experience and responsibility of the bidder. A sale agreed upon must be for cash.

# State of South Carolina Statewide Disbursement Regulations

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SALE OF PROPERTY  
MULTIPLE - SEE BELOW

6. Sale of Timber (Cont'd)

**SECTION 50-3-525.** Ecological or silviculture emergencies or natural disasters.

If an ecological or silviculture emergency or a natural disaster occurs that necessitates the immediate harvest of timber, upon the approval of the State Forester, the department immediately may negotiate contracts for the harvest and sale of the timber. Ecological or silviculture emergencies include, but are not limited to, insect, fungal, disease infestations, or fires.

**SECTION 50-3-530.** Execution of deeds and contracts.

Any deeds or contracts required in carrying out the provisions of this article may be executed and delivered on behalf of the department by the director.

**SECTION 50-3-540.** Omitted by 2010 Act No. 186, Section 1, eff May 28, 2010.

**SECTION 50-3-550.** Disposition of proceeds of sale.

Unless otherwise provided, the proceeds of the sale must be deposited with the State Treasurer to the credit of the Fish and Wildlife Protection Fund.

# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
Date Effective	Continuous
Date Updated	12/31/18

FUNDS  
MULTIPLE – SEE BELOW

## 1. Appropriation of Funds

Section 11-11-160 of the Code of Laws of South Carolina reads as follows:

“The General Assembly shall appropriate all state funds and authorize or appropriate, or both, the use of all federal and other funds for the operations of state agencies and institutions for the current fiscal year. Transfers of these appropriations or authorizations may be approved by the State Department of Administration under its authority or by the agency as provided in the annual general appropriations act. An agency which requests or transfers personal service funds must indicate on the transfer document whether or not a reduction in force is involved. To the extent practicable, all agencies and institutions having federal or other funds available for the financing of their operation shall expend these funds in accordance with the provisions of the annual general appropriations act. The authorization to spend federal and other funds must be decreased to the extent that receipts from these sources do not meet the estimates as reflected in each section of the annual general appropriations act and any increase must be authorized through the review process as provided in Chapter 65 of Title 2.

Section 2-65-20 of the Code of Laws of South Carolina 1976 reads as follows: "The General Assembly shall appropriate all anticipated federal and other funds for the operations of state agencies in the appropriations act and must include any conditions on the expenditure of these funds as part of the appropriations act, consistent with federal laws and regulations. Increases in project amounts as appropriated in the act must be authorized in accordance with procedures set forth in Section 2-65-40, consistent with policies as provided in the appropriations act and other applicable laws and regulations.

- (1) All agencies shall provide to the Governor, as part of their budget submissions, detailed statements of the sources of all federal and other funds contained in their budgets.
- (2) All state agencies shall submit programmatic and financial information for all federal funds the agencies seek to expend in the fiscal year to the Governor in a manner prescribed by the Governor. The submission must provide a separate listing of all conditions imposed on this State if the funds are accepted and expended, including, but not limited to, matching requirements; maintenance of effort requirements for the activity for which the funds are to be expended; limits on program changes, including eligibility requirements, either by agency action or legislative enactment; and any other requirements that limit the authority of this State, by legislative enactment or administrative process to revise, extend, or eliminate the

# State of South Carolina Statewide Disbursement Regulations

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## FUNDS

MULTIPLE – SEE BELOW

### 1. Appropriation of Funds (Cont'd)

activity in aid of which the federal funds are to be expended. The submission also must include information on all federal funds available to the agency or for which the agency is eligible to request or draw upon that have not been requested or drawn upon due to insufficient matching funds being available or any other reason and also must include the potential costs, conditions, and restrictions of the federal program providing or offering the funds. The information must be submitted in a timely manner so as to permit review of the projects as part of the budget process.

- (3) The Governor shall provide to the Ways and Means Committee and the Senate Finance Committee at appropriate times during the budget review process his recommendations with respect to federal funds proposed for inclusion in the agency's budget request. A favorable recommendation must include the Governor's specific request for the inclusion of the federal funds and the details of the conditions imposed by the inclusion and appropriation of the federal funds.
- (4) The appropriation of federal funds must be decreased to the extent that receipts from these sources do not meet the estimates reflected in each section of the appropriations act.
- (5) With the exception of funds defined as "exempt" in Section 2-65-100, no agency may receive or spend federal or other funds that are not authorized in the appropriations act, but unanticipated federal or other funds may be received and spent upon authorization pursuant to Section 2-65-30 or 2-65-40, as applicable.

### 2. Federal Fund Allocations

- (A) A state agency may receive and spend unanticipated federal funds, and funds from private foundations or industries, which are not included in the appropriations act, but state agencies must submit expenditure proposals to the board and receive authorization from the board before expenditure of funds. No authorization may be made without first securing and considering the board's recommendation on each expenditure proposal. The request must include the conditions imposed on the state's receipt and expenditure of the federal funds as those conditions are described pursuant to Section 2-65-20(2), and the board's authorization to receive and expend the federal funds must specifically accept those conditions. Any such authorization is subject to all of the following standards:

# State of South Carolina Statewide Disbursement Regulations

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## FUNDS

MULTIPLE – SEE BELOW

### 2. Federal Fund Allocations (Cont'd)

- (1) The unanticipated nature of the receipt of the federal funds precluded the consideration and approval of the federal funds as part of the state appropriations process as described in Section 2-65-20.
  - (2) The federal funds will assist the applicant state agency to achieve objectives or goals in keeping with the recognized powers and functions of the state agency.
  - (3) The applicant state agency is the appropriate entity to conduct project activities and no duplication of services is created by the authorization.
  - (4) State matching funds, if required, are available within the existing resources of the applicant state agency.
  - (5) The project benefits the health or welfare of the people of the State.
- (B) Notwithstanding any other provisions of this chapter, no authorization of unanticipated federal or private foundation or industry funds may involve a commitment of future legislative enactment to provide additional state funds to support the project.
- (C) The board shall provide the House Ways and Means Committee and the Senate Finance Committee with periodic reports which describe actions taken under the provisions of this section.
- (D) Notwithstanding any other provisions of this chapter, a state agency may not implement an unanticipated major federal program without prior approval of the General Assembly, except:
- (1) that to the extent that the unanticipated program replaces existing services currently provided by a state agency, other governmental entity, private nonprofit organization, or other service provider, the services may be authorized by the board to continue at an equivalent level, within the constraints of federal law and funding, until the General Assembly acts;
  - (2) if the unanticipated program creates services not currently provided, and the board agrees that delayed implementation would result in a significant loss of federal funds to the State, the program may be authorized by the board to proceed at a minimal level, until such time as the General Assembly may act.



# State of South Carolina Statewide Disbursement Regulations

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FUNDS

MULTIPLE – SEE BELOW

## 3. Other Funds Authorization

- (A) State agency may spend "other" funds above the amount in the appropriations act and increases in anticipated federal programs if the expenditure of the funds receives the authorization of the board.
- (B) Authorizations under this section are subject to the following standards, as applicable:
  - (1) The proposed use of the funds do not result in a fund of surplus money which may be used by the agency to expand programs without legislative approval;
  - (2) If the funds are earmarked for specific use in the appropriations act, or by federal law or regulation, any additional funds must be used for the same purpose;
  - (3) If the increase results from a fee or charge for service, the agency has the legal authority to impose the fee, and has secured any approvals required by applicable law or regulations;
  - (4) The proposed use of funds assists the state agency to achieve objectives or goals in keeping with the recognized powers and functions of the state agency;
  - (5) If the funds are generated from a new revenue source:
    - (a) The proposed use of funds covers only a minimum amount of administrative costs necessary to support the revenue collection, and any excess must be remitted to the general fund of the State;
    - (b) It is determined that the requesting state agency is the appropriate entity to carry out the proposed activities and no duplication of services is created by the authorization;
  - (6) If the increase in federal funds requires a corresponding increase in state matching funds, the state match is available from existing resources.

The board shall provide the House Ways and Means Committee and the Senate Finance Committee with periodic reports which describe actions taken under the provisions of this section.

# State of South Carolina Statewide Disbursement Regulations

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## FUNDS

MULTIPLE – SEE BELOW

### 4. Research Grants and Student Loan Funds

Agencies shall include estimates of research and student aid funds in the detailed budget statements required in Section 2-65-20 of this chapter. Agencies may not be required to submit the detailed programmatic and financial information required in Section 2-65-20(2) of this chapter, except that the agencies must furnish to the board notices of actual awards and allocations of research and student aid funds within fourteen days of receipt of the notices from funding agencies. The board shall maintain quarterly reports of the funds received by the agency, and must, upon request, provide copies to the House Ways and Means Committee or the Senate Finance Committee, or both.

### 5. Deposit of Funds

Section 11-13-45 of the Code of Laws of South Carolina reads as follows:

"All Federal Funds received must be deposited in the State Treasury, if not in conflict with Federal regulations, and withdrawn from the State Treasury as needed, in the same manner as that provided for the disbursement of state funds. If it is determined that federal funds are not available for, or cannot be appropriately used in connection with, all or any part of any activity or program for which state funds are specifically appropriated for the fiscal year to match Federal funds, the appropriated funds may not be expended and must be returned to the General Fund, except upon specific written approval of the State Department of Administration. Donations or contributions from sources other than the Federal Government, for use by any state agency, must be deposited in the State Treasury, but in special accounts, and may be withdrawn from the treasury as needed to fulfill the purposes and conditions of the donations or contributions, if specified, and, if not specified, as directed by the proper authorities of the department. The expenditure of funds by state agencies from sources other than General Fund appropriations shall be subject to the same limitations and provisions of law applicable to the expenditure of appropriated funds with respect to salaries, wages or other compensation, travel expense, and other allowances or benefits for employees."

The sections of the Code cited above have been interpreted to mean that all monies deposited in the State Treasurer's Office are "State" monies regardless of their source of origination. This means that all State Rules, Regulations and laws applying to the disbursement of appropriated funds apply to all other funds deposited in the State Treasurer's Office.

# State of South Carolina Statewide Disbursement Regulations

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## FUNDS

MULTIPLE - SEE BELOW

### 6. Expenditure of Funds - Federal and Other Funds

Section 11-11-160 of the Code of Laws of South Carolina reads as follows:

"Transfers of appropriations; reduction of authorized spending when receipts less than estimated.

The General Assembly shall appropriate all state funds and authorize or appropriate, or both, the use of all federal and other funds for the operations of state agencies and institutions for the current fiscal year. Transfers of these appropriations or authorizations may be approved by the State Budget and Control Board under its authority or by the agency as provided in the annual general appropriations act. An agency which requests or transfers personal service funds must indicate on the transfer document whether or not a reduction in force is involved. To the extent practicable, all agencies and institutions having federal or other funds available for the financing of their operation shall expend these funds in accordance with the provisions of the annual general appropriations act. The authorization to spend federal and other funds must be decreased to the extent that receipts from these sources do not meet the estimates as reflected in each section of the annual general appropriations act and any increase must be authorized through the review process as provided in Chapter 65 of Title 2.

### 7. Indirect Costs Recoveries

(A) All agencies receiving federal grants or contracts shall recover the maximum allowable indirect costs on those projects, subject to applicable federal laws and regulations. All indirect cost recoveries must be credited to the general fund of the State, with the exception of recoveries from research and student aid grants and contracts. Further, after January 1, 1999, federal grants and contracts whose annual award is two hundred thousand dollars or less are exempted also from this cost recovery requirement.

(1) Each agency receiving grants or contracts to which indirect costs may be charged must have an approved indirect cost rate or cost allocation plan. Agencies shall prepare the indirect cost proposals and submit them to the board for review. The board shall submit the proposals to the appropriate federal agencies, negotiate the agreements, and transmit approved agreements to the state agencies. The board, upon request, also shall provide a report on the proposals to the House Ways and Means Committee or the Senate Finance Committee, or both.

(2) The board annually shall prepare the Statewide Cost Allocation Plan for allocation of central service costs to federal and other programs. The board shall ensure that state agencies recover costs approved in the plan through federal grants and contracts, subject to federal laws and regulations.

# State of South Carolina Statewide Disbursement Regulations

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## FUNDS

MULTIPLE - SEE BELOW

### 7. Indirect Costs Recoveries (Cont'd)

(3) The State Comptroller General shall assist the board in ensuring compliance with this section.

(B) If it is determined to be in the best interest of the State and the agency receiving the federal funds, the requirements of this section may be waived; except that indirect cost waivers may not be granted for unanticipated federal projects authorized pursuant to Section 2-65-30 of this chapter. Requests for indirect cost waivers for continuing federal projects must be made by the applicant agency as a part of its budget request and must be reviewed in accordance with the provisions of Section 2-65-20 of this chapter.

### 8. Statewide Indirect Cost Allocation Plan

Section 2-65-70 of the Code of Laws of South Carolina 1976 reads as follows:

(1) Each agency receiving grants or contracts to which indirect costs may be charged must have an approved indirect cost rate or cost allocation plan. Agencies shall prepare the indirect cost proposals and submit them to the board for review. The board shall submit the proposals to the appropriate federal agencies, negotiate the agreements, and transmit approved agreements to the state agencies. The board, upon request, also shall provide a report on the proposals to the House Ways and Means Committee or the Senate Finance Committee, or both.

(2) The board annually shall prepare the Statewide Cost Allocation Plan for allocation of central service costs to federal and other programs. The board shall ensure that state agencies recover costs approved in the plan through federal grants and contracts, subject to federal laws and regulations.

(3) The State Comptroller General shall assist the board in ensuring compliance with this section.

### 9. Transfer of Appropriations

Section 11-11-160 of the Code of Laws provides for transfer of appropriations as follows:

"Transfers of appropriations or authorizations may be approved by the State Executive Budget Office under its authority or by the agency as provided in the Annual General Appropriations Act. Any agency which requests or transfers personal service funds must indicate on the transfer document whether or not a reduction in force is involved."

# State of South Carolina Statewide Disbursement Regulations

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FUNDS

MULTIPLE - SEE BELOW

9. Transfer of Appropriations (Cont'd)

"Agencies and institutions shall be authorized to transfer appropriations within programs and within the agency with notification to the Executive Budget Office and Comptroller General. No such transfer may exceed twenty percent of the program budget. Upon request, details of such transfers may be provided to members of the General Assembly on an agency by agency basis. Transfers of appropriations from personal service accounts to other operating accounts or from other operating accounts to personal service accounts may be restricted to any established standard level set by the State Fiscal Accountability Authority upon formal approval by a majority of the members of the State Fiscal Accountability Authority"

10. Quarterly Allocations

**SECTION 1-11-495.** Monitoring revenues and expenditures to determine year-end deficits; quarterly appropriations allocation; supplemental appropriations.

(A) The State Budget and Control Board is directed to survey the progress of the collection of revenue and the expenditure of funds by all agencies, departments, and institutions. If the board determines that a year-end aggregate deficit may occur by virtue of a projected shortfall in anticipated revenues, it shall utilize those funds as may be available and required to be used to avoid a year-end deficit and after that take action as necessary to restrict the rate of expenditure of all agencies, departments, and institutions consistent with the provisions of this section. No agencies, departments, institutions, activity, program, item, special appropriation, or allocation for which the General Assembly has provided funding in any part of this section may be discontinued, deleted, or deferred by the board. A reduction of rate of expenditure by the board, under authority of this section, must be applied as uniformly as may be practicable, except that no reduction must be applied to funds encumbered by a written contract with the agency, department, or institution not connected with state government. This reduction is subject to any bill or resolution enacted by the General Assembly.

(B) As far as practicable, all agencies, departments, and institutions of the State are directed to budget and allocate appropriations as a quarterly allocation, so as to provide for operation on uniform standards throughout the fiscal year and in order to avoid an operating deficit for the fiscal year. It is recognized that academic year calendars of state institutions affect the uniformity of the receipt and distribution of funds during the year. The Comptroller General or the Office of State Budget shall make reports to the board as they consider advisable on an agency, department, or institution that is expending authorized appropriations at a rate which predicts or projects a general fund deficit for the agency, department, or institution. The board is directed to require the agency, department, or institution to file a **quarterly allocations** plan and is further authorized to restrict the rate of expenditures of the agency, department, or institution if the board determines that a deficit may occur.

# State of South Carolina Statewide Disbursement Regulations

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## FUNDS

MULTIPLE - SEE BELOW

### 10. Quarterly Allocations (Cont'd)

- (B) It is the responsibility of the agency, department, or institution to develop a plan, in consultation with the board, which eliminates or reduces a deficit. If the board makes a finding that the cause of, or likelihood of, a deficit is unavoidable due to factors which are outside the control of the agency, department, or institution, then the board may determine that the recognition of the agency, department, or institution is appropriate and shall notify the General Assembly of this action or the presiding officer of the House and Senate if the General Assembly is not in session. The board only may recognize a deficit by a vote of at least four members of the board.
- (C) Upon receipt of the notification from the board, the General Assembly may authorize supplemental appropriations from any surplus revenues that existed at the close of the previous fiscal year. If the General Assembly fails to take action, then the finding of the board shall stand, and the actual deficit at the close of the fiscal year must be reduced as necessary from surplus revenues or surplus funds available at the close of the fiscal year in which the deficit occurs and from funds available in the Capital Reserve Fund and General Reserve Fund, as required by the Constitution of this State. If the board finds that the cause of or likelihood of a deficit is the result of the agency, department, or institution management, then the state officials responsible for management of the agency, department, or institution involved must be held liable for it and the board shall notify the Agency Head Salary Commission of this finding. In the case of a finding that a projected deficit is the result of the management of the agency, department, or institution, the board shall take steps immediately to curtail agency, department, or institution expenditures so as to bring expenditures in line with authorized appropriations and avoid a year-end operating deficit.

HISTORY: 2008 Act No. 353, § 2, Pt 20A, eff July 1, 2009; 2010 Act No. 152, § 4, eff May 6, 2010.

# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
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Date Updated	12/31/18

MISCELLANEOUS  
MULTIPLE - SEE BELOW

1. Petty Cash Fund

The approval of the State Auditor is required to establish a petty cash fund. If approval is received to establish a petty cash fund or to increase the amount of an existing fund, prepare an Appropriation Transfer to transfer the appropriation to the proper area responsible for the fund. The document will be submitted using petty cash expenditure general ledger code with a copy of the approval letter attached.

A petty cash fund is established to handle emergency purchases or purchases which must be paid for immediately. A petty cash fund should not be used when it is possible to arrange for the agency to be billed for the purchase and the item paid for through normal channels utilizing the Comptroller General and State Treasurer's established procedures. Agency employees should be encouraged to arrange for bills to be submitted to the agency for payment. Reimbursement to an agency employee for items purchased for agency use should be a rare occurrence. The petty cash fund may be used to purchase coffee and donuts for volunteer workers but not for state employees.

Documents submitted for reimbursement to a petty cash fund must show the appropriate expenditure general ledger code for each type of item purchased. Documentation such as sales tickets and/or paid invoices describing items purchased must be attached.

2. Gifts, Flowers, Parties and Other Benefits

Provisions in the General Appropriation Act read as follows:

"That salaries paid to officers and employees of the State, including its several boards, commissions, and institutions shall be in full for all services rendered, and no perquisites of office or of employment shall be allowed in addition thereto, but such perquisites, commodities, services or other benefits shall be charged for at the prevailing local value and without the purpose or effect of increasing the compensation of said officer or employee."

Section 8-11-190 of the South Carolina Code of Laws states:

State agencies and institutions must be allowed to spend public funds on employee plaques, certificates, and other events including, but not limited to, meals and similar types of recognition to reward innovations or improvements by individual employees or employee teams that enhance the quality of work or productivity or as a part of employee development programs of their agency or institution." Awards shall be limited to fifty dollars for each individual.

# State of South Carolina Statewide Disbursement Regulations

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MISCELLANEOUS  
MULTIPLE - SEE BELOW

## 2. Gifts, Flowers, Parties and Other Benefits (Cont'd)

That salaries paid to officers and employees of the State, including its several boards, commissions, and institutions shall be in full for all services rendered, and no perquisites of office or of employment shall be allowed in addition thereto, but such perquisites, commodities, services or other benefits shall be charged for at the prevailing local value and without the purpose or effect of increasing the compensation of said officer or employee. The charge for these items may be payroll deducted at the discretion of the Comptroller General or the chief financial officer at each agency maintaining its own payroll system. This shall not apply to the Governor's Mansion nor to guards at any of the state's penal institutions and nurses and attendants at the Department of Disabilities and Special Needs, and registered nurses providing clinical care at the MUSC Medical Center, nor to the Superintendent and staff of John de la Howe School, nor to the cottage parents and staff of Wil Lou Gray Opportunity School, nor to full-time or part-time staff who work after regular working hours in the SLED Communications Center or Maintenance Area, nor to adult staff at the Governor's School for Science and Mathematics and the Governor's School for Arts and Humanities who are required to stay on campus by the institution because of job requirements or program participation. Any state institution of higher learning may provide complimentary membership privileges to employees who work at their wellness centers. The presidents of those state institutions of higher learning authorized to provide on-campus residential facilities for students may be permitted to occupy residences on the grounds of such institutions without charge.

Any state institution of higher learning may provide a housing allowance to the president in lieu of a residential facility, the amount to be approved by the State Fiscal Accountability Authority.

That the following may be permitted to occupy residences owned by the respective departments without charge: the Farm Director, Farm Managers, and Specialists employed at the Wateree River Correctional Institution; the South Carolina State Commission of Forestry fire tower operators, forestry aides, and caretaker at central headquarters; the Department of Natural Resources' Game Management Personnel, Fish Hatchery Personnel, and Fort Johnson Superintendent; the Department of Parks, Recreation and Tourism field personnel in the State Parks Division; Director of Wil Lou Gray Opportunity School; President of the School for the Deaf and the Blind; houseparents for the Commission for the Blind; South Carolina Department of Health and Environmental Control personnel at the State Park Health Facility and Camp Burnt Gin; Residence Life Coordinators at Lander University; Residence Life Directors, temporary and transition employees, student interns, and emergency personnel at Winthrop University; Farm Superintendent at Winthrop University; Residence



# State of South Carolina Statewide Disbursement Regulations

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MISCELLANEOUS  
MULTIPLE - SEE BELOW

2. Gifts, Flowers, Parties and Other Benefits (Cont'd)

Hall Directors at the College of Charleston; the Department of Disabilities and Special Needs' physicians and other professionals at Whitten Center, Clemson University Off-Campus Agricultural Staff and Housing Area Coordinators; and Tri County Technical College's Bridge to Clemson Resident and Area Directors; and housing maintenance night supervisors, residence life directors, temporary and transition employees, and emergency medical personnel occupying residences owned by the University of South Carolina. Except in the case of elected officials, the fair market rental value of any residence furnished to a state employee shall be reported by the state agency furnishing the residence to the Agency Head Salary Commission, and the Department of Administration by October first of each fiscal year.

All salaries paid by departments and institutions shall be in accord with a uniform classification and compensation plan, approved by the Department of Administration, applicable to all personnel of the State Government whose compensation is not specifically fixed in this act. Such plan shall include all employees regardless of the source of funds from which payment for personal service is drawn. The Department of Administration is authorized to approve temporary salary adjustments for classified and unclassified employees who perform temporary duties which are limited by time and/or funds. When approved, a temporary salary adjustment shall not be added to an employee's base salary and shall end when the duties are completed and/or the funds expire. Academic personnel of the institutions of higher learning and other individual or group of positions that cannot practically be covered by the plan may be excluded therefrom but their compensations as approved by the Department of Administration shall, nevertheless, be subject to review by the State Fiscal Accountability Authority. Salary appropriations for employees fixed in this act shall be in full for all services rendered, and no supplements from other sources shall be permitted or approved by the State Fiscal Accountability Authority. With the exception of travel and subsistence, legislative study committees shall not compensate any person who is otherwise employed as a full-time state employee. Salaries of the heads of all agencies of the State Government shall be specifically fixed in this act and no salary shall be paid any agency head whose salary is not so fixed. As long as there is no impact on appropriated funds, state agencies and institutions shall be allowed to spend public funds and/or other funds for designated employee award programs which shall have written criteria approved by the agency governing board or commission. For purposes of this section, monetary awards, if any, shall not be considered a part of an employee's base salary, a salary supplement, or a perquisite of employment. The names of all employees receiving monetary awards and the amounts received shall be reported annually to the Department of Administration.

# State of South Carolina Statewide Disbursement Regulations

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MISCELLANEOUS  
MULTIPLE - SEE BELOW

## 2. Gifts, Flowers, Parties and Other Benefits (Cont'd)

In the case of lodging furnished by certain higher education institutions to employees, the prevailing local rate does not apply if the institution meets the exceptions for inadequate rent described in the current Internal Revenue Code Section 119(d)(2). To meet the exception, rental rates must equal the lesser of five percent of the appraised value of the qualified campus lodging, or the average of the rentals paid by individuals (other than employees or students of the educational institution) during the calendar year for lodging provided by the educational institution which is comparable to the qualified campus lodging provided to the employee, over the rent paid by the employee for the qualified campus lodging during the calendar year. The appraised value shall be determined as of the close of the calendar year in which the taxable year begins, or, in the case of a rental period not greater than one year, at any time during the calendar year in which the period begins.

Except in the case of elected officials, the fair market rental value of any residence furnished to a State Employee shall be reported by the State Agency furnishing the residence to the Agency Head Salary Commission, and the Department of Administration by October 1 of each fiscal year."

## 3. Replacement of Personal Property

The Appropriations Act states:

"The Department of Juvenile Justice, Department of Corrections, Probation, Parole and Pardon Services, Department of Mental Health, Department of Disabilities and Special Needs, Continuum of Care, Department of Social Services and School for the Deaf and Blind may replace the personal property of an employee which has been damaged or destroyed by a client while in custody of the agency. The replacement of personal property may be made only if the loss has resulted from actions by the employee deemed to be appropriate and in the line of duty by the agency head and if the damaged or destroyed item is found by the agency head to be reasonable in value, and necessary for the employee to carry out the functions and duties of his employment. Replacement of damaged or destroyed items shall not exceed \$250 per item, per incident. Each agency must have guidelines to insure the reasonableness of the replacement payments."

## 4. Credit Cards

Section 11-5-280 of the Code of Laws of South Carolina 1976 as amended reads:

"The State Treasurer may enter into contracts allowing a state agency or institution to accept credit cards as payment for goods or services provided."

# State of South Carolina Statewide Disbursement Regulations

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MISCELLANEOUS  
MULTIPLE - SEE BELOW

## 5. Agency Head Business Expenses

The General Appropriations Act provides the following:

"Agency Heads and Deputy Commissioners or Deputy Directors designated by Agency Heads may receive reimbursement for business expenses incurred while performing their official duties, provided that receipts are presented when seeking reimbursement and justification is submitted to document the time, place, and purpose of the expense as well as the names of the individuals involved. The Department of Administration shall promulgate regulations governing these expenses."

The Department of Administration has approved the following guidelines for reimbursement:

- A. Amounts and descriptions (i.e. lunch, dinner, etc.) of each separate expenditure must be provided.
- B. The time and place of each expenditure must be provided.
- C. The business purpose of each activity, including a description of any business benefit derived or expected and the nature of any business discussions must be described.
- D. The business relationship of other individuals must be established by providing names, title, occupations, or other pertinent information sufficient to establish the relationship.
- E. No expenses shall be allowed for other state employees, board members, or legislative officials.

## 6. Membership Dues

Membership in an organization must relate specifically to the job or function of the agency. Individual memberships are allowed only when the organization does not permit agency memberships or it is less costly to the State to have an individual membership. The Division Director must be in a position to demonstrate how this membership benefits his division and the State of South Carolina.

Section 8-11-199 of the Code as amended states:

"State agencies and institutions are prohibited from paying or reimbursing professional dues payments for individuals to the American Bar Association."

# State of South Carolina Statewide Disbursement Regulations

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MISCELLANEOUS  
MULTIPLE - SEE BELOW

6. Membership Dues (Cont'd)

**No payment will be allowed for professional licenses or dues required by state regulatory agencies. However, the General Appropriations Act provides the following:**

**“Agencies and offices of the State of South Carolina that employ attorneys are authorized, if they so decide, to use other appropriated funds, including General Fund carry forward funds, to pay the cost of mandatory dues owed to the South Carolina Bar Association.”**

7. Functions at Clubs or Organizations which Discriminate

No state funds may be used to sponsor or defray the cost of any function by a state agency or institution at a club or organization which does not admit as members persons of all races, religions, colors, sexes, or national origins.

No state officer or employee may be reimbursed from public funds for expenses incurred at any club or establishment which does not admit as members persons of all races, religions, colors, sexes, or national origin.

8. Fiscal Year Closing

**117.1.** (GP: Revenues, Deposits Credited to General Fund) For the current fiscal year, except as hereinafter specifically provided, all general state revenues derived from taxation, licenses, fees, or from any other source whatsoever, and all institutional and departmental revenues or collections, including income from taxes, licenses, fees, the sale of commodities and services, and income derived from any other departmental or institutional source of activity, must be remitted to the State Treasurer at least once each week, when practical, and must be credited, unless otherwise directed by law, to the General Fund of the State. Each institution, department or agency, in remitting such income to the State Treasurer, shall attach with each such remittance a report or statement, showing in detail the sources itemized according to standard budget classification from which such income was derived, and shall, at the same time, forward a copy of such report or statement to the Comptroller General and the Executive Budget Office.. In order to facilitate the immediate deposit of collections, refunds of such collections by state institutions where properly approved by the authorities of same, may be made in accordance with directions from the State Comptroller General and State Treasurer. General fund appropriations herein made for the support of the public school system of the State must be greater than or equal to the revenues derived from the General

# State of South Carolina Statewide Disbursement Regulations

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MISCELLANEOUS  
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## 8. Fiscal Year Closing (Cont'd)

Retail Sales Tax, the Soft Drinks Tax, and the state's portion of the Alcoholic Liquors Tax and Cable Television Fees as forecasted in the general fund revenue estimate of the Board of Economic Advisors as accounted for in Section 116 of this act. Appropriations in this act for the support of the public school system shall include the following:

Department of Education;  
State Board for Technical and Comprehensive Education;  
Educational Television Commission;  
Wil Lou Gray Opportunity School;  
School for the Deaf and the Blind;  
John de la Howe School;

Debt Service on Capital Improvement Bonds Applicable to  
Above Agencies;  
Debt Service on School Bonds;  
Other School Purposes.

Nothing contained herein shall be construed as diminishing the educational funding requirements of this section.

**117.2.** (GP: Appropriations From Funds) Subject to the terms and conditions of this act, the sums of money set forth in this part, if so much is necessary, are appropriated from the General Fund of the State, the Education Improvement Act Fund, the Highways and Public Transportation Fund, and other applicable funds, to meet the ordinary expenses of the state government for fiscal year 2018-19, and for other purposes specifically designated.

**117.3.** (GP: Fiscal Year Definitions) For purposes of the appropriations made by this part, "current fiscal year" means the fiscal year beginning July 1, 2018, and ending June 30, 2019, and "prior fiscal year" means the fiscal year beginning July 1, 2017, and ending June 30, 2018.

**117.4.** (GP: Descriptive Proviso Titles) Descriptive proviso titles listed in this act are for purposes of identification only and are not to be considered part of the official text.

## 9. Document Processing

Documents received by the Statewide Payroll/Accounts Payable Division of the Comptroller General's Office, which are correct, should be processed within four full working days after receipt.

# State of South Carolina Statewide Disbursement Regulations

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MISCELLANEOUS  
MULTIPLE - SEE BELOW

## 9. Document Processing (Cont'd)

During certain times of the year, due to an exceptionally large number of documents being submitted by all agencies, this schedule cannot be achieved. Documents will be processed as expeditiously as possible after receipt in the Comptroller General's Office.

The Code of Laws of South Carolina 1976, Section 11-35-45,

- (A) All vouchers for payment of purchases of services, supplies, or information technology must be delivered to the Comptroller General's office within thirty work days from acceptance of the goods or services and proper invoice. After the thirtieth work day, following acceptance or the postmark on the invoice, the Comptroller General shall levy an amount not to exceed fifteen percent each year from the funds available to the agency, this amount to be applied to the unpaid balance to be remitted to the vendor unless the vendor waives imposition of the interest penalty.
- (B) All agencies and institutions of the State are required to comply with the provisions of this section. Only the lump sum institutions of higher education are responsible for the payment of all goods or services within thirty work days after the acceptance of the goods or services and proper invoice, whichever is received later, and shall pay an amount not to exceed fifteen percent per annum on any unpaid balance which exceeds the thirty work-day period, if the vendor specifies on the statement or the invoice submitted to such institutions that a late penalty is applicable if not paid within thirty work days after the acceptance of goods or services.
- (C) The Comptroller General shall issue written instructions to the agencies to carry out the intent of this section. All offices, institutions, and agencies of state government shall fully cooperate with the Comptroller General in the implementation of this section.
- (D) The thirty-day period shall not begin until the agency, whether or not the agency processes vouchers through the Comptroller General, certifies its satisfaction with the received goods or services and proper invoice.

## 10. Document Inquiry

- A. Inquiries concerning whether or not a payment can be made from a proper documentation and certification requirement should be directed to the Statewide Payroll/Accounts Payable Division.

# State of South Carolina Statewide Disbursement Regulations

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MISCELLANEOUS  
MULTIPLE - SEE BELOW

## 10. Document Inquiry (Cont'd)

### B. Contractors

**SECTION 29-6-30.** Time and manner of making payment to contractors and subcontractors.

When a contractor or a subcontractor has performed in accordance with the provisions of his contract, the owner shall pay the contractor by mailing via first class mail or delivering the undisputed amount of any pay request within twenty-one days of receipt by the owner of any pay request based upon work completed or service provided under the contract, and the contractor shall pay to his subcontractor and each subcontractor shall pay to his subcontractor, within seven days of receipt by the contractor or subcontractor of each periodic or final payment, by mailing via first class mail or delivering the full amount received for that subcontractor's work and materials based on work completed or service provided under the subcontract.

**SECTION 29-6-10.** Definitions.

"Contractor" means a person who contracts with an owner to improve real property or perform construction services for an owner.

Subcontractor" means any person who has contracted to furnish labor or materials to, or has performed labor or supplied materials for, a contractor or another subcontractor in connection with a contract to improve real property.

Inquiries concerning the status of a document within the Comptroller General's workflow should be directed to the Statewide Payroll/Accounts Payable Division by the paying agency.

# State of South Carolina Statewide Disbursement Regulations

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MISCELLANEOUS  
MULTIPLE - SEE BELOW

## 11. Definition of Terms

- A. Agency: Any agency, commission, department, committee, board, institution or other organization of the State of South Carolina operating from appropriated, federal or other funds.
- B. Agency Director: The officially designated individual who directs the daily operations of any agency, commission, department, board, institution or other organization of the State of South Carolina.
- C. In-State: Within the borders of South Carolina.
- D. Out-of-State: Any of the remaining forty-nine (49) states, the District of Columbia, Canada or Puerto Rico.
- E. Foreign Travel: Any destination other than the United States, Canada, Puerto Rico.
- F. Official Headquarters: Official location where an employee is employed. The location where an agency furnishes an employee a place to work (desk, chair, equipment, etc.).
- G. Public Transportation: Commercial scheduled airline, train, bus, or taxi.
- H. For the purpose of brevity, a State Employee is considered to be: any elected, appointed, classified, or unclassified employee or a member of any board, committee or commission (either permanent or temporary).
- I. State Funds: Any funds deposited with the State Treasurer, regardless of their source of origination. Appropriated, Federal, earned funds, contributions or other funds are all considered state funds.
- J. Travel: All activities involving expenses for transportation, lodging, meals, registration fees or miscellaneous expenses which are authorized to be paid from state funds.
- K. Travel Status: Travel away from an employer's official headquarters.
- L. Privately Owned Vehicles: An employee's car, truck, van or other four wheeled motor vehicle.



# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
Date Effective	Continuous
Date Updated	12/31/18

TRAVEL REGULATIONS  
COMPTROLLER GENERAL – 2019 REGULATIONS FOR REIMBURSEMENT AND  
SUBSISTENCE EXPENSES

## 2018-2019 REGULATIONS FOR REIMBURSEMENT FOR TRAVEL AND SUBSISTENCE EXPENSES

The regulations contained herein are promulgated by the State Comptroller General’s Office.

### POLICY

TRAVEL REGULATIONS FOR STATE EMPLOYEES; POLICY.

**19-101.01.** Travel and Transportation at State Expense.

Travel and transportation at State expense will be authorized only when officially justified and by those means which meet State government requirements consistent with good management practices.

**19-101.02.** Economical Considerations.

Transportation to and from points of arrival and departure will be accomplished by the most economical methods.

**19-101.03.** Air Travel.

Travel by commercial airlines will be accomplished in coach or tourist class, except where exigencies require otherwise.

**19-101.04.** Definitions.

A. Permanent place of employment: The location of the place of activity where a State employee is regularly assigned and performs work. The corporate limits of the city or town in which the employee's place of work is located. If an employee is not employed in an incorporated city or town, his permanent place of employment is the place of work.

# State of South Carolina Statewide Disbursement Regulations

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## TRAVEL REGULATIONS COMPTROLLER GENERAL – 2019 REGULATIONS FOR REIMBURSEMENT AND SUBSISTENCE EXPENSES

### TRAVEL REGULATIONS FOR STATE EMPLOYEES; POLICY. (Cont'd)

- B. Residence: The fixed or permanent domicile of a person that can reasonably be justified as a bona fide place of actual residence.
- C. Mileage allowance: A rate per mile in lieu of actual expenses of operation of a privately owned automobile. If a dependent accompanies an employee on an authorized business trip, only those expenses which may be directly attributed to the employee may be reimbursed.

#### **19-101.05.** Automobile Travel.

Auto travel should be by the most direct route practicable, and substantial deviation from distances shown by the current State Highway system map of the South Carolina Highway Department should be explained.

#### **19-101.06.** Mileage Between Employee's Home and Place of Employment.

Mileage between an employee's home and his/her place of employment is not subject to reimbursement. However, when an employee leaves on a business trip directly from his/her home, and does not go by the employee's headquarters, the employee shall be eligible for reimbursement for actual mileage beginning at his/her residence.

#### **19-101.07.** Travel and Subsistence Limitations.

Travel and subsistence limitations may be made more restrictive by the agency head or director as dictated by agency requirements.

#### **19-101.08.** Election to Travel by Automobile Rather Than Aircraft.

If, for his own convenience, an employee elects to travel by automobile when air travel is more economical he shall be entitled to reimbursement as follows:

- A. Mileage equal to the amount of coach or tourist air fare.
- B. Vicinity mileage incurred on official business in lieu of using a taxi.
- C. Parking fees equal to that which would have been incurred if the car had been parked at the airport.

# State of South Carolina Statewide Disbursement Regulations

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## TRAVEL REGULATIONS COMPTROLLER GENERAL – 2019 REGULATIONS FOR REIMBURSEMENT AND SUBSISTENCE EXPENSES

### TRAVEL REGULATIONS FOR STATE EMPLOYEES; POLICY. (Cont'd)

D. Subsistence based on date and time airline connections would have been made for departure and return. Any period of time exceeding these guidelines will be at the employee's expense and no subsistence will be paid.

#### **19-101.09.** Parking Fees; Fines for Motor Vehicle Violation.

Parking fees for state-owned vehicles are reimbursable. No reimbursement shall be made to operators of state-owned vehicles who must pay fines for moving or non-moving violations.

#### **19-101.10.** Mileage for Use of Privately Owned Vehicle.

The mileage allowance paid to State employees for the use of privately owned vehicles shall be in lieu of all expenses connected with the operation of the vehicle including but not limited to operating costs, depreciation, parking fees, tolls, et cetera. Provided, however, the employee may be reimbursed for storage or parking charges when it is necessary that the vehicle be left at a hotel, airport, or like facility.

#### **19-101.11.** Schedule of Maximum Meal Reimbursement.

The Comptroller General shall annually prepare a schedule of allowable deductions for meals which shall not exceed the total amount allowed in accordance with the General Appropriations Act. The Comptroller General may waive the provisions of this schedule for certain activities of or functions performed by members of state boards, commissions, or committees who are not state employees. The Comptroller General shall furnish to each agency a copy of the schedule as soon as practicable after the passage of the General Appropriations Act.

#### **19-101.12.** Meal Reimbursements.

No reimbursement shall be made for meals within ten (10) miles of an employee's official headquarters or official place of residence. Agency heads or directors may increase this distance requirement as deemed appropriate.

# State of South Carolina Statewide Disbursement Regulations

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## TRAVEL REGULATIONS COMPTROLLER GENERAL –2019 REGULATIONS FOR REIMBURSEMENT AND SUBSISTENCE EXPENSES

### TRAVEL REGULATIONS FOR STATE EMPLOYEES; POLICY. (Cont'd)

#### **19-101.13.** Receipts for Expenditures.

Receipts for all expenditures other than taxi fares and meals shall be provided with the document requesting reimbursement... Provided, however, that the Comptroller General may waive this requirement if the employee can furnish other acceptable evidence of expenditures subject to reimbursement.

#### **19-101.14.** Attendance at Statewide, Regional or District Meetings.

Employees required, as a part of their official duties, to attend statewide, regional or district meetings within the area in which the employee is headquartered may receive reimbursement for the cost of meals served at such meetings. Reimbursements for these meetings must have the specific approval of the sponsoring agency director who will notify other agencies involved.

#### **19-101.16.** Overnight Accommodations.

No reimbursement for overnight accommodations will be made within fifty (50) miles of the employee's official headquarters or place of official residence.

#### **19-101.17.** Foreign Travel.

Any foreign travel of a State employee will require prior approval of the Comptroller General regardless of the source of funds financing such travel. For the purpose of this regulation, foreign travel is defined as any destination outside the continental limits of the United States except Alaska, Hawaii, Canada, Puerto Rico, or the Virgin Islands.

#### **19-101.18.** Handicapped Employees.

If a handicapped employee, because of his handicap, is unable to use the most economical mode of travel he may avail himself of the most economical mode compatible with his handicap. In determining the next most economical mode of travel, the following must be considered:

A. Cost of fare or mileage.

B. Subsistence expenses incurred due to extra days of travel, if any.

# State of South Carolina Statewide Disbursement Regulations

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## TRAVEL REGULATIONS COMPTROLLER GENERAL – 2019 REGULATIONS FOR REIMBURSEMENT AND SUBSISTENCE EXPENSES

### TRAVEL REGULATIONS FOR STATE EMPLOYEES; POLICY. (Cont'd)

- C. Lodging expenses incurred due to extra days of travel, if any.
- D. Other allowable expenditures incurred due to extra days of travel, if any.

The agency director of the employee's agency must certify as to the employee's handicap and as to his inability to use the most economical mode of travel.

No expenses will be authorized for attendants traveling with State employees.

#### **19-101.19.** Advances for Travel Expenses.

Travel expense advances may be made subject to the following:

- A. No travel advance shall be made to an employee for travel within the State without specific approval of the Department of Administration.
- B. No travel advance shall be made for more than 80% of the estimated amount of the total travel expense, excluding airline transportation.
- C. No advance shall be made in instances where 80% of the estimated travel expense does not exceed \$250.
- D. The agency, department or institution making advances shall keep such records of advances made in accordance with rules prescribed by the Comptroller General. The Comptroller General Administration may withdraw the privilege of that agency for making travel advances if they fail to keep proper records of travel advances...
- E. The Comptroller General may require that requests for travel advances must be submitted not later than seven (7) business days prior to the beginning of the trip for which the advance is requested.
- F. When the travel assignment is completed, a voucher payable to the traveler shall be prepared for the total amount of allowable expenses incurred and paid. The traveler must then repay the cash advance when the voucher is processed for payment and the check issued to the traveler.

# State of South Carolina Statewide Disbursement Regulations

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## TRAVEL REGULATIONS COMPTROLLER GENERAL – 2019 REGULATIONS FOR REIMBURSEMENT AND SUBSISTENCE EXPENSES

- A. Reimbursement - Employees of the State of South Carolina or any agency thereof including employees and members of the governing bodies of each technical college while traveling on the business of the State shall, upon presentation of a paid receipt, be allowed reimbursement for actual expenses incurred for lodging.

The employee shall also be reimbursed for the actual expenses incurred in the obtaining of meals except that such costs shall not exceed \$25 per day within the State of South Carolina. For travel outside of South Carolina, the maximum daily reimbursement for meals shall not exceed \$32 per day.

It shall be the responsibility of the agency head to monitor the charges for lodging which might be claimed by his employees in order to determine that such charges are reasonable, taking into consideration location, purpose of travel, or other extenuating circumstances. Actual hotel/motel costs will be reimbursed for a single room rate or one-half the cost of the double room rate if shared with another State employee. A paid receipt must be attached to the employee's travel voucher.

- B. Reimbursements - Non-Legislative Members of Committees - Non-Legislative members of committees appointed pursuant to Acts and Resolutions of the General Assembly whose membership consists solely of members of the General Assembly and other personnel who are not employees of the State of South Carolina shall be allowed subsistence expenses of \$35 per day while traveling on official business. Members of such committees may opt to receive actual expenses incurred for lodging and actual expenses incurred in the obtaining of meals in lieu of the allowable subsistence expense.
- C. Reimbursements - Members of State Boards, Commissions or Committees - Members of state boards, commissions, or committees whose duties are not full-time and who are paid on a per diem basis, shall be allowed reimbursement for actual expenses incurred at the state rates provided while away from their places of residence on official business of the State. One person accompanying a handicapped member of a state board, committee or commission on official business of the State shall be allowed the same reimbursement.
- D. Subsistence Reimbursement - Supreme Court Justices - No subsistence reimbursement shall be allowed to a Justice of the Supreme Court or Judge of the Court of Appeals while traveling in the county of his official residence. When traveling on official business of said Court outside the county of his official residence, but within 50 miles of his residence, a Supreme Court Justice and a Judge of the Court of Appeals shall be allowed subsistence expenses in the amount of \$35 per day.

# State of South Carolina Statewide Disbursement Regulations

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## TRAVEL REGULATIONS COMPTROLLER GENERAL – 2019 REGULATIONS FOR REIMBURSEMENT AND SUBSISTENCE EXPENSES

### D. Subsistence Reimbursement - Supreme Court Justices (Cont'd)

When traveling on official business of said Court outside the county of his official residence, 50 or more miles from his residence, each Justice and Judge of the Court of Appeals shall be allowed subsistence expenses in the amount as provided for members of the General Assembly. The Chief Justice or such other person as the Chief Justice designates, while attending the Conference of Chief Justices and one member of the Supreme Court while attending the National Convention of Appellate Court Judges and three Circuit Judges while attending the National Convention of State Trial Judges shall be allowed actual subsistence and travel expenses.

Upon approval of the Chief Justice, Supreme Court Justices, Judges of the Court of Appeals, Circuit Judges, and Family Court Judges shall be reimbursed for actual expenses incurred for all other official business requiring out-of-state expenses at the rate provided.

### E. Subsistence Reimbursement - Circuit, Family Court and Administrative Law Judge - No subsistence reimbursements are allowed to a Circuit Court, Family Court, or Administrative Law Judge while holding court within the county in which he resides.

While holding court or on other official business outside the county within 50 miles of his residence, a Circuit Court, Family Court, or Administrative Law Judge is entitled to a subsistence allowance in the amount of \$35 per day.

While holding court or on other official business at a location fifty miles or more from his residence, a Circuit Court, Family Court, or Administrative Law Judge is entitled to a subsistence allowance as provided for members of the General Assembly plus such mileage allowance for travel as is provided for other employees of the state.

### F. Mileage Reimbursement - When an employee of the State shall use his or her personal automobile in traveling on necessary official business, a charge equal to the standard business mileage rate as established by the Internal Revenue Service will be allowed. However, the standard business mileage rate used is the current rate established by the Internal Revenue Service. Whenever State-provided motor pool vehicles are reasonably available and their use is practical and an employee of the State shall request to use his personal vehicle, a charge of 4 cents per mile less than the standard business mileage rate as established by the Internal Revenue Service will be allocated for the use of such vehicle. However, the standard business mileage rate used in this calculation shall be the current rate established by the Internal Revenue Service. Auto travel should be by the most direct route practicable, and substantial deviation from the distances shown by the current State Highway System.

# State of South Carolina Statewide Disbursement Regulations

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## TRAVEL REGULATIONS COMPTROLLER GENERAL – 2019 REGULATIONS FOR REIMBURSEMENT AND SUBSISTENCE EXPENSES

### F. Mileage Reimbursement (Cont'd)

Map of the South Carolina Department of Transportation should be explained. When more than one employee is traveling to the same location, the authorized number of automobiles should be limited to not more than one automobile to two people.

A separate entry should be made for travel in the vicinity of a community or city. Only actual miles driven on official State business will be reimbursed.

Mileage between the employee's home and his or her place of employment is not subject to reimbursement. However, when an employee leaves on a business trip directly from his or her home, and does not go by the employee's headquarters, the employee shall be eligible for reimbursement for actual mileage beginning at his or her residence.

### G. Subsistence Reimbursement - Employment Security and Workers' Compensation Commissions and Appellate Panel of the Department of Employment and Workforce - No expense shall be allowed an employee either at his place of residence or at the official headquarters of the agency by which he is employed except as provided in paragraph E, of this section. When an employee is assigned to work a particular territory or district, and such territory or district and his official headquarters are in different localities or sections of the State, expenses may be allowed for the necessary travel to his official headquarters. The members of the Workers' Compensation Commission may be reimbursed at the regular mileage rate of one round trip each week from their respective homes to Columbia. No subsistence reimbursement shall be allowed to a member of the Workers' Compensation Commission while traveling in the county of his official residence. When traveling on official business of the commission outside the county of his official residence, a member of the Workers' Compensation Commission shall be allowed subsistence expenses in the amount of \$35 per day. When traveling on official business of the commission fifty or more miles outside the county of his official residence, each member shall be allowed a subsistence allowance in the amount as provided in this act for members of the General Assembly. When out-of-state, members of the Workers' Compensation Commission and the members of the Appellate Panel of the Department of Employment and Workforce may claim the established amount of per diem, as stated in the General Appropriation Act, or actual expenses as deemed reasonable by the Comptroller General. The members of the Appellate Panel of the Department of Employment and Workforce may be reimbursed at the regular mileage rate when the member is on official business fifty miles or more outside of Columbia. The members of the Appellate Panel of the Department of Employment and Workforce shall be allowed subsistence allowance in the amount as provided in this act for members



# State of South Carolina Statewide Disbursement Regulations

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## TRAVEL REGULATIONS COMPTROLLER GENERAL – 2019 REGULATIONS FOR REIMBURSEMENT AND SUBSISTENCE EXPENSES

of the General Assembly when the member is on official business fifty miles or more outside of Columbia.

- H. Reimbursement - Members of the General Assembly Serving on Committees - Members of the General Assembly serving on Standing Committees of the Senate and House of Representatives, Joint Study Committees created pursuant to Acts and Resolutions of the General Assembly and members traveling on official State business shall receive subsistence expense equal to the maximum allowable by regulation of the Internal Revenue code for the Columbia area.

Members may elect to receive actual expenses incurred for lodging and meals in lieu of the allowable subsistence expense.

- I. Foreign Travel - Any travel outside the United States, Canada, and Puerto Rico. Any foreign travel of a State employee will be reported annually at the end of each fiscal year by the authorizing agency to the President of the Senate, the Speaker of the House, and the Department of Administration.

The following information is to be included in the annual reports: (a) name of State employee; (b) destination; (c) inclusive dates of the travel period; (d) purpose of the travel; (e) total cost of the travel; and (f) source of funds.

- J. Maximum subsistence for meals shall be determined in accordance with the attached schedule method of "Determining Maximum Subsistence."
- K. Per Diem - The per diem allowance of all boards, commissions, and committees shall be at the rate of \$35 per day. Provided, that no full-time officer or employee of the State shall draw any per diem allowance for service on such boards, commissions, or committees.

Per diem is a daily fee given in lieu of an annual salary.

- L. These limitations may be made more restrictive by the agency director as dictated by agency requirements.
- M. Automobile Travel When Air Travel Is Most Economical Mode of Travel - The Appropriations Act states that transportation for official State business will be accomplished by the most economical method. Based on this, an employee who elected to drive his car for his convenience when more economical modes of travel are available is entitled to reimbursement for:

# State of South Carolina Statewide Disbursement Regulations

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## TRAVEL REGULATIONS COMPTROLLER GENERAL – 2019 REGULATIONS FOR REIMBURSEMENT AND SUBSISTENCE EXPENSES

- M. Automobile Travel When Air Travel Is Most Economical Mode of Travel (Cont'd)
- (1) Mileage equal to the amount of coach or tourist airplane fare.
  - (2) Vicinity mileage incurred on official business in lieu of using a taxi.
  - (3) Parking fees equal to that which would have been incurred if car had been parked at airport.
  - (4) Subsistence based on date and time airline connections would have been made for departure and return. Any period of time exceeding these guidelines would be at the employee's expense and no subsistence could be paid.
- N. Travel for Handicapped Employees -The Appropriation Act states that transportation for official State business will be accomplished by the most economical mode of travel, due consideration being given to urgency, schedules and like factors.

We feel the above restricts handicapped employees to travel in the most economical mode of travel possible. However, a handicapped employee who is unable to use the most economical mode of travel due to his handicap may avail himself of the next most economical mode of travel available. In determining the next most economical mode of travel, the following items must be considered:

- (1) Cost of fare or mileage.
- (2) Subsistence expenses incurred due to extra days travel, if any.
- (3) Lodging expenses incurred due to extra days travel, if any.
- (4) Other allowable expenditures incurred due to extra days travel, if any.

The cost figures used in determining the mode of travel must be attached to the disbursement voucher when it is submitted for payment.

The agency director of the employee's home agency must certify the employee is handicapped. He must also certify the employee was physically unable to use the most economical mode of travel.

Expenses at the same rates allowed to State employees will be authorized for attendants traveling with State employees if the travel is required by the job.

# State of South Carolina Statewide Disbursement Regulations

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TRAVEL REGULATIONS  
 COMPTROLLER GENERAL – 2019  
 REGULATIONS FOR REIMBURSEMENT AND  
 SUBSISTENCE EXPENSES

O. Method for Determining Subsistence 2018-2019

**METHOD OF DETERMINING SUBSISTENCE OR SINGLE CALENDAR DAY TRAVEL**

In determining the maximum amount of subsistence for meals which may be reimbursed, the following time schedule will be adhered to:

<i>If Departure Time Is:</i>	<i>And If Return Time Is:</i>	<b><u>AMOUNT PER MEAL</u></b>	
		<i>In State Maximum \$25/day</i>	<i>Out-of-State Maximum \$32/Day</i>
1. Before 6:30 A.M.	*1. After 11:00 A.M	*\$ 6.00	*\$ 7.00
	*2. After 1:30 P.M. (Lunch)	*\$ 7.00	*\$ 9.00
	*3. After 8:30 P.M. (Supper)	*\$ 12.00	*\$ 16.00
2. 6:30 A.M. or after and before 11:00 A.M.	*1. After 1:30 P.M. (Lunch)	*\$ 7.00	*\$ 9.00
	*2. After 8:30 P.M. (Supper)	*\$ 12.00	*\$ 16.00
3. 11:00 A.M. or after and before 5:15 P.M.	*1. After 8:30 P.M. (Supper)	*\$ 12.00	*\$ 16.00

**2019**

***METHOD OF DETERMINING SUBSISTENCE  
 FOR OVERNIGHT TRAVEL***

When a State Employee is traveling in or out of the State on official State business, the following maximum reimbursement will apply:

1. The costs of meals will be reimbursed up to the maximum amount as provided for in the Single Calendar Day schedule. The time limitations for breakfast will not apply for overnight trips when returning early in the morning.
2. State employees who are required to perform their duties during the night shall be allowed reimbursement for breakfast even though their arrival time back to residence or headquarters occurs prior to 11:00 A.M. if the following conditions are met:

# State of South Carolina Statewide Disbursement Regulations

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## TRAVEL REGULATIONS COMPTROLLER GENERAL – 2019 REGULATIONS FOR REIMBURSEMENT AND SUBSISTENCE EXPENSES

### O. Method for Determining Subsistence (Cont'd)

- A. Employee must be in travel status (more than 10 miles from residence and/or headquarters).
- B. Employee must be in travel status after 8:30 P.M. for a period of not less than six hours.
- 3. Actual costs for lodging will be reimbursed in accordance with current maximum lodging rates as established by the U.S. General Services Administration. Any exceptions must have the written approval of the agency head. The single rate or one-half the cost of the double room rate if shared with another State employee will be reimbursed. A paid receipt must be attached to the employee's travel voucher.

### P. Special Rules

#### **SPECIAL RULES**

\*No reimbursement shall be made for meals within ten (10) miles of an employee's official headquarters and/or residence. Agency directors may increase this distance requirement as deemed appropriate.

Receipts for all expenditures, except taxis and meals, shall be attached to the voucher.

Employees required by their agency head, as a part of their official duties, to attend statewide, regional or district meetings within the area in which the employee is headquartered, may receive reimbursement for the cost of meals served at such meetings. If the cost of the meal exceeds the state allowance, receipts must be provided in order to receive reimbursement. At least 75% of those attending the meeting must be employees of other agencies or outside organizations. Meetings of boards, commissions, and committees are not considered statewide, regional or district meetings.

Law enforcement personnel who are assigned to escort the Governor and members of his family, state constitutional officers, and members of the State's congressional delegation shall be allowed reimbursement for actual meal expenses if their escort duty requires them to dine with the officials.

Paid motel and hotel receipts for lodging must be attached to the travel voucher when submitted for reimbursement.

No reimbursement for overnight accommodations will be made within fifty (50) miles of the traveler's official headquarters and/or residence.

# State of South Carolina Statewide Disbursement Regulations

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## TRAVEL REGULATIONS COMPTROLLER GENERAL –2019 REGULATIONS FOR REIMBURSEMENT AND SUBSISTENCE EXPENSES

### P. Special Rules (Cont'd)

\*It shall be the responsibility of the agency head to monitor the charges for lodging which might be claimed by his employees in order to determine that such charges are following maximum lodging rates as established by the U.S. General Services Administration. Any exceptions must have the written approval of the agency head, taking into consideration location, purpose of travel or other extenuating circumstances.

### **MILEAGE**

Mileage will be reimbursed at the current standard business mileage rate established by the Internal Revenue Service. Whenever state-provided motor pool vehicles are reasonably available, mileage will be reimbursed at 4 cents less than the current standard business mileage rate established by the Internal Revenue Service. Employees are directed to use self-service pumps when fueling state-owned vehicles at commercial facilities.

# State of South Carolina Statewide Disbursement Regulations

TRAVEL REGULATIONS  
 COMPTROLLER GENERAL – 2019  
 REGULATIONS FOR REIMBURSEMENT AND  
 SUBSISTENCE EXPENSES

Q. Method of Determining Reimbursable Expenses

***METHOD OF DETERMINING REIMBURSABLE EXPENSES – 2019***

	<u><i>TYPE</i></u>	<u><i>METHOD</i></u>	<u><i>MILEAGE</i></u>	<u><i>SPECIAL NOTES</i></u>
A.	Members of Committees, Boards, Commissions Established by Act:			
	1. Those having Legislators as Members of legislative committees	Flat rate of \$35 per day while traveling on official business. Members may choose to receive actual expenses of food and lodging.	Current rate established by the Internal Revenue Service.	Receipts for all expenditures, except taxis and meals, shall be attached to the voucher.
	2. Those not having legislators as members.	Actual expense of lodging. Actual expenses of meals, not to exceed \$25 per day within South Carolina and \$32 per day for travel outside of South Carolina.	Current rate established by the Internal Revenue Service.	Same as Regulations for State Employees.
	3. Legislators	Subsistence equal to maximum allowable by regulation of the Internal Revenue Code for the Columbia area. May elect to choose actual expenses for lodging and meals.		
B.	Supreme Court Justices, Court of Appeals Judges, Circuit and Family Court Judges, Administrative Law Judges	See General Rules	Current rate established by the Internal Revenue Service.	
C.	Department of Employment Workforce and Worker's Compensation Commissions	See General Rules	Current rate established by the Internal Revenue Service	
	Foreign Travel	When traveling outside the United States, Canada and Puerto Rico, employees are entitled to reimbursement of actual costs in obtaining meals. Employees may elect to seek reimbursement using the maximum daily rate for meals as established by the federal government per diem rates for travel in foreign areas. These amounts can be claimed without receipts. If reimbursement amounts exceeds the federal per diem rates, employees will be required to present receipts in order to substantiate the claims		

# State of South Carolina Statewide Disbursement Regulations

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Date Issued	07/01/09
Date Effective	Continuous
Date Updated	12/31/18

## LATE PAYMENT CHARGE REGULATIONS MULTIPLE - SEE BELOW

### 1. General

Effective January 1, 1983, the General Assembly mandated compliance of all State agencies with Section 11 -35-45 of the South Carolina Code of Laws which is a component of the South Carolina Consolidated Procurement Code. This section requires the delivery of a document for payment to the Comptroller General's Office within thirty (30) workdays from the receipt of the goods and/or services, whichever is later. Interest not to exceed 15 percent per annum will be levied against the agency's funds for the unpaid balance beginning on the thirty-first (31) workday.

### 2. Policy

These regulations are promulgated by the South Carolina Comptroller General's Office and apply to all State agencies. Agencies currently authorized to make lump sum withdrawals on documents will be expected to comply with these regulations. State agencies on the Comptroller General's system are expected to exercise prudence to ensure all invoices and vouchers are delivered to the Comptroller General's Office within thirty (30) workdays to avoid the assessment of late payment charges. No Interest Expense - Late Payment charges will be paid to a vendor if the invoice with the voucher was received by the Comptroller General's Office within thirty (30) workdays. It is the duty and responsibility of the respective agency, board, commission or institution director to ensure compliance with these regulations.

### 3. Code of Laws of South Carolina 1976, Section 11-35-45 (Amended) read as follows

- (A) All vouchers for payment of purchases of goods or services shall be delivered to the Comptroller General's Office within thirty (30) work days from acceptance of the goods or services and proper invoice. After the thirtieth work day, following acceptance or the postmark on the invoice, the Comptroller General shall levy an amount not to exceed fifteen percent per annum from the funds available to the agency, such amount to be applied to the unpaid balance to be remitted to the vendor unless the vendor waives imposition of the interest penalty.
- (B) All agencies and institutions of the State are required to comply with the provisions of this section. Only the lump sum institutions of higher education are responsible for the payment of all goods or services within thirty (30) work days after the acceptance of the goods or services and proper invoice, whichever is received later, and shall pay an amount not to

# State of South Carolina Statewide Disbursement Regulations

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## LATE PAYMENT CHARGE REGULATIONS MULTIPLE - SEE BELOW

### 3. Code of Laws of South Carolina 1976, Section 11-35-45 (Amended) read as follows (Cont'd)

exceed fifteen percent per annum on any unpaid balance which exceeds the thirty (30) work-day period, if the vendor specifies on the statement or the invoice submitted to such institutions that a late penalty is applicable if not paid within thirty (30) work days after the acceptance of goods or services.

(C) The Comptroller General shall issue written instructions to the agencies to carry out the intent of this section. All offices, institutions and agencies of state government shall fully cooperate with the Comptroller General in the implementation of this section.

(D) The thirty-day period shall not begin until the agency, whether or not the agency processes vouchers through the Comptroller General, certifies its satisfaction with the received goods or services and proper invoice.

### 4. Exemptions

Pursuant to action of the Department of Administration on May 27, 1986, services for gas, electricity, telephone, water, and sewer services are exempt from the application of late payment charges under Section 11 -35-45. The Board's action allows public utilities to assess late payment charges under their respective tariffs as approved by the Public Service Commission.

### 5. Current Interest Rate

Pursuant to Section 11 -35-45, the current annual percentage rate established by the Comptroller General's Office on March 28, 1994 is 6.25%.

### 6. Interest Expense - Late Payment Charges

A. No Interest Expense - Late Payment charges will be paid to any political sub-division of the State or to any company owned or operated by any political sub -division of the State under the provisions of the South Carolina Consolidated Procurement Code.

B. No Interest Expense - Late Payment charges will be paid to any State employee. This proviso applies to payments for travel, dual employment or any other business conducted with an agency of the State.

C. No Interest Expense - Late Payment charges will be paid to any State legislator, board or commission member for travel expenses.



# State of South Carolina Statewide Disbursement Regulations

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## LATE PAYMENT CHARGE REGULATIONS MULTIPLE - SEE BELOW

### 6. Interest Expense - Late Payment Charges (Cont'd)

- D. The thirty (30) workday time frame begins with the agency's receipt of the goods or services or the invoice, whichever is later. The agency is responsible to see that the information necessary to determine when the invoice is received by the agency is shown on the invoice. The time frame ends with the receipt of the voucher and invoice in the Comptroller General's Office.
- E. Commencing on the thirty-first (31) workday after delivery of goods or services and invoice to the agency, a daily finance charge (0.0171232%) will be assessed. This charge will cease when the invoice and voucher are received by the Comptroller General's Office. This late payment charge will be added to the voucher by the Central State Audit Division of the Comptroller General's Office. Agencies will be notified of all changes made through a telephone conversation. This will be confirmed in writing with a form issued by the Comptroller General's Office for each invoice affected. However, no assessments will be made for less than \$5.00.
- F. The agency is responsible for notifying the vendor that the check amount include a late payment charge assessment.
- G. Invoices with vouchers received by the Comptroller General's Office which are over thirty (30) workdays old, will be assessed the interest penalty. A written explanation for the delay must be attached if the late payment charge is not to be applied. It will be the responsibility of the agency to attach any explanations needed to the invoice.
- H. Any late payment charges submitted by a vendor on an invoice should be deleted. However, every courtesy should be extended to the vendor in resolving any misunderstandings. If the agency determines a late payment charge is owed the vendor, a document should be submitted to the Comptroller General's Office. The general ledger code -Interest Expense - Late Payment Charges would be used to pay the charge. The interest expense would be computed at 6.25 percent per annum.
- I. Orders not filled in their entirety will not be entitled to the late payment charge. Thirty (30) workdays after the entire order has been delivered, a late payment charge may be assessed as provided in these regulations. This does not apply to split delivery orders when this is stipulated on the purchase order. Partial orders may be paid at the agency's discretion but no late payment charges will be allowed. Payments on partial orders should be noted as such on the invoice.

# State of South Carolina Statewide Disbursement Regulations

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## LATE PAYMENT CHARGE REGULATIONS MULTIPLE - SEE BELOW

### 6. Interest Expense - Late Payment Charges (Cont'd)

- J. Disagreements concerning the delivery of goods and services are between the agency and the vendor and must be settled between those parties. The Comptroller General's Office will not arbitrate these disagreements.
- K. Each agency will have a line item budget category established in their administration for Interest Expense - Late Payment Charges. It will not be funded. As late payment charges are assessed, it will be charged to this line in the agency budget. At the end of the month, every agency which has processed a late payment charge will receive a statement from the Comptroller General's Office. Each agency will process a journal entry moving the charge to the fund detail using the same general ledger code shown on the statement.
- L. Documents containing errors will be rejected, note that documents are posted once they reach the Comptroller's Office. Please consider the following when documents are rejected for corrections:
  - (1) The number of days from the departure from our office to the return to our office will be calculated. This figure will be added to the number of days from the initial agency receipt to delivery at the Comptroller General's Office. If the total number of workdays exceed thirty (30), a late payment charge will be added to the document total.
  - (2) If the invoice attached to the voucher has already exceeded the thirty (30) workday time period allowed for payment, another problem is created. The number of days from the voucher's departure from our office until the return of the voucher to the Comptroller General's Office will be calculated. This will be added to the number of days on which a daily late payment was already owed. The total number of days in these circumstances will then be used to compute the interest late payment charges owed to the vendor.
- M. When a vendor refuses an Interest Expense - Late Payment charge on an invoice(s), two methods exist for repayment to be made to the State:

### 6. Interest Expense - Late Payment Charges (Cont'd)

- (1) If the vendor is one with which the agency deals consistently, the vendor may issue a credit on the next invoice submitted to the agency. When the credit is used, it must be shown as a line of accounting information on the voucher. A credit may be used by any division within the agency but it must be used within the assigned budget category.

# State of South Carolina Statewide Disbursement Regulations

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## LATE PAYMENT CHARGE REGULATIONS MULTIPLE - SEE BELOW

- (2) A vendor may also issue a check to the agency if a late payment charge is refused. The check must then be deposited back into the "account" from which it was paid.
- N. An agency may encounter some vendors, with which it deals, who do not wish to accept a late payment charge. When this occurs, a written document to this effect from the agency's finance director or the vendor must be attached to the document.
- O. Agencies should always take advantage of discounts offered and/or stated on invoices. Considerable savings could result with the implementation of this policy.
- P. Agencies currently operating with a "lump sum" status are also expected to comply with Section 11-35-45 of the South Carolina Code.