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August 15, 2006

Ms. Margaret A. Woodson, Director
Office of Small and Minority Business Assistance
1205 Pendleton Street, Edgar Brown Building
Columbia, South Carolina 29201

Dear Margaret:

Section 11-35-5240 requires each agency director to develop a Minority Business Enterprise (MBE) Utilization Plan. Such plans must include a goal for spending with MBEs, certified by the Office of Small and Minority Business Assistance (OSMBA), that is a certain percentage of each governmental body's total dollar amount of funds expended.

Under a 2006 amendment to the Consolidated Procurement Code, Section 11-35-5240(3) provides that the Executive Director of the Budget & Control Board shall establish a definition for the phrase "total dollar amount of funds expended", which will define the funds that this percentage will be applied against in developing each agency's goal for spending with minority vendors.

The General Assembly expresses the following intent regarding minority vendors (11-35-5210):

The South Carolina General Assembly declares that business firms owned and operated by minority persons have been historically restricted from full participation in our free enterprise system to a degree disproportionate to other businesses. The General Assembly believes that it is in the state's best interest to assist minority-owned businesses to develop fully as a part of the state's policies and programs which are designed to promote balanced economic and community growth throughout the State. The General Assembly, therefore, wishes to ensure that those businesses owned and operated by minorities are afforded the opportunity to fully participate in the overall procurement process of the State. The General Assembly, therefore, takes this leadership role in setting procedures that will result in awarding contracts and subcontracts to minority business firms in order to enhance minority capital ownership, overall state economic development and reduce dependency on the part of minorities.

From discussion with the various participating entities, it is clear that a useful definition of the term "total dollar amount of funds expended" needs to be general in nature but specific in intent, to allow each entity to evaluate its' unique purchasing opportunities. Based on this conclusion, for purposes of Section 11-35-5240(3), the definition is:

The total dollar amount estimated to be expended by an agency or entity during FY06-07 where the agency or entity has discretion in the selection of the private vendor.

Attached is an issue commentary and a list of expenditure object codes, developed over the course of study for the definition, that may serve as a guide to assist agencies in discreetly evaluating available funding to derive a figure. With this flexibility, of course, comes the expectation that each entity will document the basis for its calculation.

Sincerely,



Frank W. Fusco

Attachment - Commentary and discussion of issues related to "Total Dollar Amount of Funds Expended"

Cc: Delbert H. Singleton, Jr.
Voight Shealy
Mike Spicer

Attachment

Commentary and discussion of issues related to "total dollar amount of funds expended" required by Section 11-35-5240(3)

Section 11-35-5240 requires each agency director to develop a Minority Business Enterprise (MBE) Utilization Plan. Such plans must include a goal for spending a certain percentage of each governmental body's total dollar amount of funds expended, with MBEs certified by the Office of Small and Minority Business Assistance (OSMBA).

Under the 2006 amendments to the Consolidated Procurement Code, Section 11-35-5240(3) provides that the Executive Director of the Budget & Control Board shall establish a definition for the phrase "total dollar amount of funds expended", which will define the funds that this percentage will be applied against in developing each agency's goal for spending with minority vendors.

In defining "total dollar amount of funds expended", we have taken the following steps to solicit agency feedback:

- Requested comments to a draft list of object codes from state procurement officials via email,
- Requested comments to the same draft list from state financial officials using an email list provided by the Comptroller General's Office via email,
- Sought input from the Comptroller General's Office,
- Opened discussion of the question in a forum of 250 procurement officials July 20, and
- Met with representatives of the OSMBA.

The comments we received were numerous and diverse. The instances brought to our attention may be valid for some entities and not others. The examples and comments that follow illustrate why agencies need discretion in deriving their unique dollar figure.

- Agencies asked that if I defined the term Total Dollar Amount of Funds Expended utilizing the object codes listed in the attachment, I authorize the Office of Small and Minority Business Assistance (OSMBA) to work with each agency to customize a definition for total dollar amount of funds expended for that agency within the framework of the selected object codes. This could require significant effort by OSMBA.
- Agencies asked that we exclude funds paid by one state agency to another through interdepartmental transfers.
- Agencies asked that we exclude expenditures by agencies for items and services awarded as statewide term contracts by the Information Technology Management Office (ITMO) or the Materials Management Office (MMO).
- Agencies asked that they be allowed to report all expenditures with certified MBEs whether those expenditures fall within the defined object codes or not. As we approach any fiscal year, we often cannot predict what expenditures we will have with certified minority vendors under what object codes, yet we are required to estimate those expenditures anyway. As the year progresses, opportunities may occur to expend funds with certified minority vendor in unanticipated ways.
- Agencies asked that we exclude sole source and emergency procurements from being considered as total dollar amount of funds expended. Some agencies have argued that they have little or no control over these procurements. However, agencies decide upon each of these transactions and take procurement actions appropriate for the circumstances.

- Agencies asked that grant funds be excluded from total dollar amount of funds expended. Colleges and universities suggested that grant funds should be exempt from total dollar amount of funds expended. They offered that many of these grant funded procurements are directed by the grantor agency. This may be valid in many cases, however, conventionally grants are initiated by a grant request, which is prepared by the requesting agency. In many cases, these grant requests guide the expenditure of funds but do not dictate vendor selection.
- It was suggested that we exclude from total dollar amount of funds expended expenses for services or products for which there are no OSMBA certified firms. Agencies cannot accomplish expenditures with certified minority vendors in expenditure categories where certified minority vendors do not exist. It would be helpful if all agencies could encourage minority vendors to acquire certification. Also, the MMO Division should work with OSMBA to improve availability of information to assist agencies.
- It was suggested that we exclude expenditures that are exempt from the Procurement Code in the definition of total dollar amount of funds expended. Exemption of certain expenditures should not sway our efforts to support certified South Carolina minority vendors. In selecting object codes, agencies should consider whether any control is retained over the exempted expenditures.

The following list of major/minor object codes may be used as a starting point to derive the agency's "total dollar amount of funds expended".

INCLUDE THE FOLLOWING OBJECT CODES:

0200 - CONTRACTUAL SERVICES – Do include in your goal funds assigned to the following object codes:

- 0201 - Office Equipment Service
- 0203 - Copying Equipment Service
- 0205 - Medical and Health Services - Reportable
- 0206 - Household, Laundry, Grounds Maintenance and Security Services
- 0207 - Education and Training Services, Non-State
- 0208 - Motorized Vehicle Services
- 0209 - Printing, Binding, but not advertising
- 0210 - Microfilm, Microfile, and Microfiche Processing
- 0211 - Photographic and Audiovisual Services
- 0212 - Promotional Services
- 0217 - Building Renovation
- 0218 - Non-Capitalizable Construction
- 0219 - Auditing, Accounting, Finance Services
- 0220 - Engineering and Architectural Services
- 0221 - Legal Services
- 0222 - Management Consultants
- 0223 - Research, Survey, and Appraisal Services
- 0225 - Other Professional Services
- 0230 - General Repair
- 0231 - Printing - Public/Annual Reports
- 0234 - Testing Service
- 0236 - Temporary Services
- 0240 - Attorney Fees
- 0298 - Catered Meals
- 0299 - Other Contractual Services

0300 - SUPPLIES AND MATERIAL – Do include in your goal funds assigned to the following object codes:

- 0301 - Office Supplies
- 0303 - Copying Equipment Supplies
- 0304 - Data Processing Supplies
- 0305 - Medical, Scientific, and Laboratory Supplies
- 0306 - Household, Laundry, Grounds Maintenance, Janitorial, and Security Supplies
- 0307 - Educational Supplies
- 0308 - Motor Vehicle
- 0309 - Printing
- 0310 - Microfilm, Microfile, and Microfiche Supplies
- 0311 - Photographic and Audiovisual Supplies
- 0312 - Promotional Supplies
- 0313 - Instructional Materials
- 0314 - School Bus & Support Vehicle Parts
- 0316 - Agriculture, Marine, and Forestry Supplies
- 0317 - Building, Construction, and Renovation Supplies

- 0318 - Food Supplies
- 0319 - Feed and Veterinary
- 0321 - Maintenance Supplies
- 0322 - Testing Materials-Laboratory Supplies
- 0323 - Clothing Supplies
- 0324 - Stage Properties
- 0326 - Exhibit and Collections Supplies
- 0327 - Munitions, Targets, and Law Enforcement Supplies
- 0328 - Television/Radio Engineering Maintenance Supplies
- 0332 - Client/Patient/Inmate Supplies
- 0334 - Testing Supplies
- 0345 - Highway Maintenance Supplies
- 0346 - Employee Recognition Awards
- 0351 - Factory Supplies
- 0352 - Drivers License and License Plate Supplies
- 0355 - Purchasing Card Expenditures
- 0390 - Supplies - Lump Sum
- 0399 - Other Supplies

0400 - FIXED CHARGES AND CONTRIBUTIONS - Do include in your goal funds assigned to the following object codes:

- 0401 - Rental - Office Equipment
- 0403 - Rental - Copying Equipment
- 0408 - Rental - Contingent Rental Payments
- 0416 - Rental - Other
- 0490 - Rental Lump Sum
- 0499 - Other Fixed Charges

0500 Travel - Do not include in your goal funds assigned to 0500 accounts unless procured through a travel agency;

0600 - EQUIPMENT, VEHICLES, AND WORKS OF ART AND HISTORICAL TREASURES (CAPITALIZABLE) - Do include in your goal funds assigned to the following object codes:

- 0601 - Office Equipment (Capitalizable)
- 0603 - Copying Equipment (Capitalizable)
- 0604 - Data Processing Equipment (Capitalizable)
- 0605 - Medical, Scientific, and Lab Equipment (Capitalizable)
- 0606 - Household, Laundry, Grounds Maintenance & Janitorial Equipment (Capitalizable)
- 0607 - Educational Equipment
- 0609 - Printing Equipment (Capitalizable)
- 0610 - Microfilm, Microfile, and Microfiche Equipment (Capitalizable)
- 0611 - Photographic and Audio-Visual Equipment (Capitalizable)
- 0616 - Agriculture, Marine, and Forestry Equipment (Capitalizable)
- 0617 - Aircraft Equipment (Capitalizable)
- 0618 - Library Books, Maps, and Film (Capitalizable)
- 0620 - Major Tools and Other Motorized Equipment (Capitalizable)
- 0627 - Law Enforcement Equipment (Capitalizable)
- 0628 - Television/Radio Engineering Equipment (Capitalizable)
- 0635 - Communications Equipment (Capitalizable)
- 0640 - Telephone Equipment (Capitalizable)

0690 – Equipment – Lump sum
0699 - Other Equipment (Capitalizable)

0700 - LAND AND BUILDINGS, INFRASTRUCTURE, CONSTRUCTION COSTS, AND INTANGIBLE ASSETS – Do include in your goal funds assigned to the following object codes:

0703 - Fee - Architectural, Engineering, and Other
0704 - Basic Equipment
0709 - Site Development (Non-Depreciable Land Improvements)
0710 - Depreciable Land Improvement
0711 - Construction - Buildings and Additions
0712 - Renovations - Buildings and Additions - Interiors
0713 - Renovations - Utilities
0714 - Roofing - Repairs and Renovations
0715 - Renovations - Building Exteriors
0716 - Other Construction/Renovation/Repair Projects
0723 - Other Capital Outlay Costs
0790 – Construction Projects – Lump Sum

All 0900 – Purchase for resale – Do include in your goal all funds assigned to 0900 object codes.

5000 - EQUIPMENT, VEHICLES, AND WORKS OF ART/HISTORICAL TREASURES (NON-CAPITALIZABLE) – Do include in your goal funds assigned to the following 5000 – Equipment, Vehicles, and works of Art/Historical Treasures (Non-Capitalized) accounts:

5001 - Office Equipment (Non-Capitalizable)
5003 - Copying Equipment (Non-Capitalizable)
5004 - Data Processing Equipment (Non-Capitalizable)
5005 - Medical, Scientific, and Lab Equipment (Non-Capitalizable)
5006 - Household, Laundry, Grounds Maintenance, and Janitorial Equipment (Non-Capitalizable)
5007 - Educational Equipment (Non-Capitalizable)
5011 - Photographic and Audio-Visual Equipment (Non-Capitalizable)
5016 - Agriculture, Marine, and Forestry Equipment (Non-Capitalizable)
5020 - Major Tools and Other Motorized Equipment (Non-Capitalizable)
5027 - Law Enforcement Equipment (Non-Capitalizable)
5035 - Communications Equipment (Non-Capitalizable)
5040 - Telephone Equipment (Non-Capitalizable)
5051 - Factory Equipment (Non-Capitalizable)
5099 - Other Equipment (Non-Capitalizable)

EXCLUDE THE FOLLOWING OBJECT CODES:

0100 PERSONAL SERVICES – Do not include in your goal any funds assigned to 0100 object code.

0200 CONTRACTUAL SERVICES - Do not include in your goal funds assigned to the following 0200 object codes:

- 0204 - Data Processing Services
- 0213 - Utilities
- 0215 - Freight, Express, Delivery
- 0216 - Telephone and Telegraph
- 0226 - Contractual Agreements with Governmental/Non-Profit Entities
- 0228 - Education and Training Services, State
- 0232 - Non-State Employee Travel
- 0235 - Communications Equipment Services
- 0237 - Reportable Meals for Non State Employees
- 0238 - Telecommunications Services
- 0239 - Cellular Telephone Services
- 0241 - Attorney Fees - Guardian ad Litem
- 0242 - Attorney Fees - Defense of Indigents
- 0243 - Guardian Ad Litem - Other Than Attorney
- 0244 - Gross Proceeds/Legal Settlements
- 0246 - Subcontracts with Entities - Matching Funds
- 0247 - Contractual Agreements with School Districts
- 0248 - Insurance - Administrative Fee
- 0249 - Supervision of Student Teachers
- 0251 - Factory Services
- 0270 - State/Federal Superfund Response Actions - Hazardous Waste
- 0280 - Contractual Services - Commuting Mileage Reimbursement
- 0290 - Contractual Services - Lump Sum
- 0295 - Tuition Assistance
- 0296 - Federal Retiree Settlement
- 0297 - Legal Settlements

0300 SUPPLIES - Do not include in your goal any funds assigned to the following 0300 object codes:

- 0315 - Postage
- 0325 - Art
- 0331 - Indigent Psychotropic Medications
- 0340 - Revenue Tax Stamps
- 0380 - Supplies - Commuting Mileage Reimbursement

0400 FIXED CHARGES AND CONTRIBUTIONS - Do not include in your goal any funds assigned to the following 0400 object codes:

- 0404 - Rental - Data Processing Equipment
- 0405 - Rental - Medical, Scientific, and Lab Equipment
- 0413 - Rental - Non-State Owned Real Property
- 0415 - Rental - State Owned Real Property
- 0417 - Dues and Membership Fees

0418 - Insurance - State
0419 - Insurance - Non-State
0420 - Contributions
0421 - Expense Allowance
0423 - Uniform Maintenance Allowance
0424 - Insurance Premium Savings
0425 - Insurance - Group Plan
0426 - Parole Hearing Fee
0427 - In-District Expense
0428 - Other Fixed Charges - State Housing Authority Construction Draws
0429 - Capital Lease Principal Payments - Land and/or Buildings
0430 - Capital Lease Interest Payments - Land and/or Buildings
0435 - Fees and Fines

0500 - TRAVEL - Do not include in your goal any funds assigned to 0500 object code. See note below.

0501 - In-State - Meals (Non-Reportable)
0502 - In-State - Lodging
0503 - In-State - Air Transportation
0504 - In-State - Automobile Mileage
0505 - In-State - Other Transportation
0506 - In-State - Miscellaneous Travel Expenses
0512 - Out-of-State - Lodging
0513 - Out-of-State - Air Transportation
0514 - Out-of-State - Automobile Mileage
0515 - Out-of-State - Other Transportation
0516 - Out-of-State - Miscellaneous Travel Expenses
0517 - Out-of-State - Registration Fees
0518 - Out-of-State - Subsistence Allowance
0520 - Reportable Meals
0521 - Foreign Travel - Meals
0522 - Foreign Travel - Lodging
0523 - Foreign Travel - Air Transportation
0524 - Foreign Travel - Automobile Mileage
0525 - Foreign Travel - Other Transportation
0526 - Foreign Travel - Miscellaneous Travel Expenses
0527 - Foreign Travel - Registration Fees
0528 - Foreign Travel - Subsistence Allowance
0540 - Moving Expenses
0550 - Leased Car - State-Owned
0560 - Agency Head Business Expense
0580 - Travel - Commuting Mileage Reimbursement
0590 - Travel - Lump Sum
0598 - Other Travel
0599 - Travel Advance

NOTE: An exception is made for travel arranged through the services of a travel agent. Report expenditures made for travel arrangements made through a certified travel agent.

0600 - EQUIPMENT, VEHICLES, AND WORKS OF ART AND HISTORICAL TREASURES
(CAPITALIZABLE) - Do not include in your goal any funds assigned to the following 0600 object codes:
0608 - Motor Vehicle - Passenger (Capitalizable)

0615 - Client/Patient Program Equipment (Capitalizable)
0617 - Aircraft Equipment (Capitalizable)
0623 - Capital Lease Executory Costs - Equipment
0624 - Capital Lease Principal Payments - Equipment
0625 - Capital Lease Interest Payments - Equipment
0626 - Exhibits and Collections (Capitalizable)
0651 - Factory Equipment (Capitalizable)

0700 - LAND AND BUILDINGS, INFRASTRUCTURE, CONSTRUCTION COSTS, AND INTANGIBLE ASSETS - Do not include in your goal any funds assigned to the following 0700 object codes:

0701 - Land
0702 - Building Purchase
0705 - Land Easements
0720 - Intangible Assets
0721 - Legal Services - Construction Projects
0722 - Builders Risk Insurance
0730 - Right-of-Way and Land Acquisition - Reportable
0731 - Highway and Road Improvements
0732 - Non-State Employee Travel - Construction Projects
0733 - Right-of-Way and Land Acquisition - Non-Reportable
0734 - Right-of-Way and Land Acquisition - Contractual Services
0735 - Right-of-Way and Land Acquisition - Interest Payments
0736 - Consultants - Bond Financing
0739 - Capital Projects - Bond Financing
0740 - Attorney Fees - Construction Projects
0758 - Labor Cost - Classified
0771 - Labor Cost - Temporary
0773 - Labor Cost - Overtime
0780 - Labor Cost - Inmate Earnings
0781 - Labor Cost - Special Contract Employee
0787 - Bond Interest Costs - Capital Projects
0788 - Bond Issue Costs - Capital Projects
0789 - Contingencies - Capital Projects (Budget Code Only)
0791 - Labor Cost - Employer Contributions
0795 - Transfer Out to Capital Reserve Fund
0799 - Non-Budgeted Activities - Capital Projects

0800 - DEBT SERVICE - Do not include in your goal any funds assigned to 0800 object code.

0801 - Principal Payments
0802 - Interest Payments
0803 - Debt Service Charges
0804 - Other Debt Charges
0805 - Interest Payments - Agricultural College Stock
0806 - Interest Payments - Clemson Perpetual Stock
0807 - Cost of Issuance
0811 - Principal - IPP Note
0812 - Interest - IPP Note
0813 - Prepayment Charge - IPP Note
0821 - Principal - Loan Note
0822 - Interest - Loan Note

- 0823 - Debt Service/Bond Program
- 0824 - Principal - Master Lease Program
- 0825 - Interest - Master Lease Program

1100 - CASE SERVICES - Do not include in your goal any funds assigned to 1100 object code.

- 1101 - Client Payments
- 1102 - Medical Services - Individual Professionals
- 1103 - Medical Services - Institutions
- 1104 - Legal Fees
- 1105 - Housing Assistance
- 1106 - Case Services-Non-Medical/Other Services
- 1107 - Case Services-Supplies and Equipment

1200 - OTHER OPERATING EXPENSES - Do not include in your goal any funds assigned to 1200 object code.

- 1201 - Other Operating Expenses

1300 - EMPLOYER CONTRIBUTIONS - Do not include in your goal any funds assigned to 1300 object code.

- 1301 - State Retirement - State Employees
- 1302 - State Retirement - Public School Employees
- 1303 - Retirement - Police Officers - Reg. and SAP
- 1305 - Retirement - General Assembly
- 1306 - Retirement - Judicial - Solicitors
- 1308 - Retirement - Optional Retirement Program
- 1309 - State Retirement - Military and Non-Member Service
- 1311 - Retirement Supplement - Employees
- 1312 - Retirement Supplement - Public School Employees
- 1313 - Retirement Supplement - Police Officers
- 1314 - Retired State and Public School Employees - Cost of Living Bonus
- 1321 - Pensions - Retired National Guardsmen
- 1322 - Pensions - Confederate Widows
- 1331 - Social Security - State Employees
- 1332 - Social Security - Public School Employees
- 1340 - Workers' Compensation Insurance
- 1350 - Unemployment Compensation Insurance
- 1361 - Health Insurance - State Employees
- 1362 - Health Insurance - Public School Employees
- 1363 - Health Insurance - Retired State Employees
- 1364 - Health Insurance - Retired Public School Employees
- 1367 - Dental Insurance - State Employees
- 1368 - Dental Insurance - Public School Employees
- 1369 - Dental Insurance - Retired State Employees
- 1370 - Dental Insurance - Retired Public School Employees
- 1371 - Pre-Retirement Death Benefit - State Employees
- 1372 - Pre-Retirement Death Benefit - Public School Employees
- 1373 - Pre-Retirement Death Benefit - Police Officers
- 1375 - Accidental Death Benefit - Police Officers
- 1378 - Pre-Retirement Death Benefit-Optional Retirement Program
- 1380 - Employer Contributions - Base Pay Increase
- 1381 - 401K Match
- 1390 - Employer Contributions - Lump Sum

1395 - Disbursement - Trust Funds - Retirement

1399 - Other Employer Contributions

1400 - CLAIMS AND AWARDS - Do not include in your goal any funds assigned to 1400 object code.

1401 - Indemnity Claims and Awards

1402 - Indemnity Claims and Awards - Medical Services - Reportable

1403 - Indemnity Claims and Awards - Non-Medical Services

1404 - Long Term Disability Death Benefits

1405 - Indemnity Claims and Awards-Attorney Fees

1406 - Indemnity Claims and Awards-Gross Proceeds

1500 - INTEREST REFUNDS - Do not include in your goal any funds assigned to 1500 object code.

1501 - Interest Refunds

1600 - ALLOCATIONS - EDUCATION IMPROVEMENT ACT OF 1984 - Do not include in your goal any funds assigned to 1600 object code.

1601 - Allocations EIA - Increase Credits High School Diploma

1602 - Allocations EIA - Education Oversight Committee Family Involvement

1603 - Allocations EIA - Nat'l Tchr Cert-Nat'l Average Pay (H63)

1604 - Allocations EIA - Governor's Institute of Reading

1605 - Allocations EIA - Advanced Placement Courses

1607 - Allocations EIA - Gifted and Talented Program

1608 - Allocations EIA - Principal/Teacher on Site Project

1609 - Allocations EIA - Modernize Vocational Equipment

1610 - Allocations EIA - SCSC Paraeducator Program

1611 - Allocations EIA - Handicapped Student Services

1612 - Allocations EIA - Continuum of Care Policy Council

1615 - Allocations EIA - Four Year Early Childhood Program

1616 - Allocations EIA - School District Junior Scholars

1618 - Allocations EIA - Other Entities

1620 - Allocations EIA - Sumter Environmental Education Initiative

1621 - Allocations EIA - Teacher Salaries

1622 - Allocations EIA - Teacher Supplies

1623 - Allocations EIA - Employer Contributions

1624 - Reduce Class Size

1625 - Service Learning Engagement (H03)

1626 - Allocations EIA - Academic Assistance Act 135

1627 - Allocations EIA - State Agency Teacher Pay

1628 - First Steps to School Readiness

1629 - High Schools That Work

1630 - Young Adult Education

1631 - Allocations EIA - Competitive Teacher Grants

1632 - Allocations EIA - Local School Innovation Funds

1633 - Alternative Schools

1634 - Middle School Initiative

1635 - Allocations EIA - Writing Improvement Network

1636 - Credits High School Diploma

1637 - Allocations EIA - Education Oversight Committee (A85)

1638 - Allocations EIA - S.C. Geographic Alliance - USC

1639 - Public Law 99-457 Preschool Children with Disabilities

1640 - Adult Education

1641 - Allocations EIA - Construction and Renovation

- 1642 - Allocations EIA - Salary Supplement Principal
- 1643 - Allocations EIA - Materials/Supplies
- 1644 - Allocations EIA - Critical Teaching Needs
- 1646 - Allocations EIA - Professional Development - NSF Grants
- 1648 - Allocations EIA - Technology
- 1649 - Allocations EIA - Critically Impaired Grant Program
- 1652 - Allocations EIA - Tech Prep
- 1654 - Allocations EIA - Status Offender
- 1656 - Allocations EIA - Bus Driver Salary
- 1662 - Allocations EIA - Junior Scholars-Private Colleges and Universities
- 1663 - Allocations EIA - Other State Agencies
- 1667 - Allocations EIA - Governor's School for Arts & Humanities
- 1668 - Allocations EIA - Wil Lou Gray Opportunity School
- 1669 - Allocations EIA - School for Deaf and Blind
- 1670 - Allocations EIA - Department of Disabilities and Special Needs
- 1671 - Allocations EIA - Alcohol and Other Drug Abuse Services
- 1672 - Allocations EIA - John De La Howe School
- 1673 - Allocations EIA - School Improvement Council Project
- 1675 - Allocations EIA - Clemson Agriculture Education Teachers
- 1677 - Allocations EIA - National Board Certification Incentive
- 1678 - Allocations EIA - Alcohol & Drug Abuse Intervention
- 1681 - Allocations EIA - Arts Curricula
- 1682 - Allocations EIA - Parent Support
- 1683 - Allocations EIA - Family Literacy
- 1684 - Allocations EIA - Centers of Excellence
- 1685 - Allocations EIA - Teacher Recruitment Program
- 1686 - Allocations EIA - Aid Teacher Loan
- 1691 - Allocations EIA - Professional Development
- 1692 - Allocations EIA - Continuous Improvement-Innovation
- 1697 - Allocations EIA - Governors School for Math and Science

- 1700 - ALLOCATIONS (Funds Other Than Appropriated) - Do not include in your goal any funds assigned to 1700 object code.
- 1710 - Allocations to Municipalities - Unrestricted
- 1711 - Allocations to Municipalities - Restricted
- 1716 - Allocations to Municipalities - Accommodations Tax
- 1717 - Allocations to Municipalities - Local Option Sales Tax - Property Tax Credit Fund
- 1718 - Allocations to Municipalities - Local Option Sales Tax - Revenue Fund
- 1720 - Allocations to Counties - Unrestricted
- 1721 - Allocations to Counties - Restricted
- 1722 - Capital Project Local Option Sales Tax-Counties
- 1723 - Transportation Facility Local Option Sales Tax-Counties
- 1725 - Allocations to Counties - Alcoholic Liquors Mini Bottles Tax
- 1726 - Allocations to Counties - Accommodations Tax
- 1727 - Allocations to Counties - Local Option Sales Tax - Property Tax Credit Fund
- 1728 - Allocations to Counties - Local Option Sales Tax - Revenue Fund
- 1729 - Allocations to Counties - Solid Waste Tire Fee
- 1740 - Allocations to Counties - Motor Carrier Payments in Lieu of Taxes
- 1745 - Allocations to County Libraries
- 1750 - Allocations to School Districts
- 1751 - Allocations to School Districts and Special Schools - Children's Education Endowment Fund
- 1752 - Allocations to School Districts - Equipment

- 1753 - Allocations to School Districts - School Building Aid
- 1755 - Allocations to School Libraries
- 1756 - Allocations to School Districts - Bus Driver Salaries
- 1764 - Allocations to School Districts - Education Finance Act
- 1766 - Allocations to School Districts - Adult Education
- 1770 - Allocations to Other State Agencies
- 1771 - Vocational Equipment
- 1772 - Archives & History
- 1773 - Status Offender
- 1774 - Alcohol & Drug Abuse
- 1775 - Allocations to Other Entities
- 1776 - Allocations to Entities - Alcohol and Drug Treatment
- 1777 - Allocations to Entities - Alcohol and Drug Match
- 1778 - Allocations to Entities - Alcohol and Drug Intervention
- 1779 - Allocations to Entities - Alcohol and Drug Prevention
- 1780 - Allocations to Private Sector
- 1781 - Allocations to Private Sector Reportable
- 1782 - Allocations - Interim Local Exchange Carrier
- 1783 - Allocation - Universal Service Fund
- 1784 - DISCUS Programs
- 1785 - Allocations to Planning Districts
- 1786 - General Reserve Fund Transfer
- 1787 - Capital Reserve Fund Transfer

1800 - STATE AID (State Appropriated Funds Only) - Do not include in your goal any funds assigned to 1800 object code.

- 1801 - Aid to Municipalities - Inventory Tax Phase out Reimbursement
- 1809 - Aid to Municipalities - Manufacturer's Depreciation Reimbursement
- 1810 - Aid to Municipalities - Unrestricted
- 1811 - Aid to Municipalities - Restricted
- 1812 - Aid to Municipalities - Homestead Exemption Reimbursement
- 1820 - Aid to Counties - Unrestricted
- 1821 - Aid to Counties - Restricted
- 1822 - Aid to Counties - Homestead Exemption Reimbursement
- 1824 - Aid to Counties - Rural Improvement
- 1826 - Aid to Counties - Attendance Supervisors
- 1827 - Aid to Counties - School Lunchroom Supervisors
- 1828 - Aid to Counties - Clerks of Court
- 1829 - Aid to Counties - Manufacturer's Depreciation Reimbursement
- 1830 - Aid to Counties - Probate Judges
- 1831 - Aid to Counties - Sheriffs
- 1832 - Aid to Counties - Tax Forms and Supplies Expenses - Auditors and Treasurers
- 1833 - Aid to Counties - Register of Deeds
- 1834 - Bus Driver's Worker's Compensation
- 1835 - Aid to Counties - Coroners
- 1836 - Aid to Counties - Local Registration Expenses
- 1838 - Aid to Counties - Election Commission
- 1839 - School Safety Officers
- 1840 - Aid to Counties - Poll Managers and Clerks
- 1841 - Aid to Counties - Defense of Indigents
- 1842 - Aid to Counties - Auditors
- 1843 - Aid to Counties - Treasurers

- 1845 - Aid to County Libraries
- 1846 - Aid to School Districts - Handicapped - Profoundly Mentally
- 1847 - Aid to Counties - Inventory Tax Phase out Reimbursement
- 1848 - Aid to Counties - Property Tax Relief Fund
- 1849 - Aid to School Districts - SC State - Felton Lab
- 1850 - Aid to School Districts
- 1852 - Reduce Class Size
- 1854 - Middle School Initiative
- 1855 - Aid to School Districts - Nurse Program
- 1856 - Aid to School Districts - School Bus Driver Salaries
- 1857 - Health & Dental Part Time Teachers
- 1858 - Aid to School Districts - School Bus Contract Driver Salaries
- 1859 - Student Loan Corporation-Career Changers
- 1860 - Aid to School Districts - School Lunch Program Aid
- 1861 - Aid to School Districts - Bus Driver Aides for Handicapped
- 1863 - Aid to School Districts - Employer Contributions
- 1864 - Aid to School Districts - Education Finance Act
- 1865 - Credits High School Diploma
- 1866 - Aid to School Districts - Adult Education
- 1868 - Modernize Vocational Equipment
- 1869 - Alternative Schools
- 1870 - Aid to Other State Agencies
- 1871 - Aid to State Agencies - Adult Education
- 1872 - Technology Initiative
- 1873 - Aid to Emergency Medical Service - Regional CO
- 1874 - Aid to Entities - Rural Development
- 1875 - Aid to Other Entities
- 1876 - Aid to Entities - Alcohol and Drug Treatment
- 1878 - Aid to Entities - Alcohol and Drug Intervention
- 1880 - Aid to Private Sector
- 1881 - Aid to Entities - Subgrant Matching Funds
- 1884 - Aid to Conservation Districts
- 1885 - Aid to Planning Districts
- 1886 - Aid to Private Sector - Reportable
- 1887 - National Board Certification
- 1888 - Aid to School Districts - Pilot Extended Year - Handicapped Children Project
- 1890 - Aid to Counties - Fire Department Premium Tax
- 1891 - Aid to Counties - Brokers Premium - Fire Department
- 1892 - Aid to Fire Districts
- 1893 - Aid to Local Government Fund
- 1894 - Aid to School Districts - Holocaust
- 1895 - Aid to School Districts - Youth in Government
- 1896 - Aid to School Districts - Retiree Insurance
- 1897 - Aid to School Districts - A. Rutledge Scholarship
- 1898 - Aid to Subdivision - APT/ADEPT
- 1899 - Aid to School Districts - Testing

- 1900 - EVIDENCE - Do not include in your goal any funds assigned to 1900 object code.
- 1902 - Purchase of Evidence

- 2000 - PETTY CASH FUND - Do not include in your goal any funds assigned to 2000 object code.
- 2002 - Petty Cash Fund

2100 - TAXES - Do not include in your goal any funds assigned to 2100 object code.

- 2101 - Sales Tax Paid
- 2103 - Admissions Tax Paid
- 2105 - Property Taxes
- 2107 - Hospitality Fee

2200 - CONTINGENCIES - Do not include in your goal any funds assigned to 2200 object code.

- 2202 - National Guard - State Service
- 2205 - Interest Expense - Late Payments
- 2206 - Interest Expense - Tax Refunds
- 2207 - State Grand Jury Expenses

2300 - LIGHT/POWER/HEAT - Do not include in your goal any funds assigned to 2300 object code.

- 2301 - Wood
- 2303 - Coal
- 2305 - Natural Gas
- 2307 - Electricity
- 2309 - Fuel Oil and Kerosene
- 2311 - Propane - Heating/Other
- 2313 - Shared Energy Savings

2400 - TRANSPORTATION - Do not include in your goal any funds assigned to 2400 object code.

- 2401 - Gasoline
- 2403 - Gasoline - School Buses
- 2405 - Alcohol
- 2407 - Gasohol
- 2409 - Motor Oil
- 2411 - Propane and Compressed Natural Gasoline - Transportation
- 2413 - Diesel Fuel - Transportation
- 2415 - Aviation Fuel - Jet
- 2417 - Aviation Gasoline
- 2480 - Transportation - Commuting Mileage Reimbursement

2500 - HOSPITAL SERVICES - Do not include in your goal any funds assigned to 2500 object code.

- 2501 - Hospital Care
- 2502 - DUI Chemical Test

2600 - PROSTHETICS - Do not include in your goal any funds assigned to 2600 object code.

- 2601 - Prosthetic Appliances

2700 - STIPENDS - Do not include in your goal any funds assigned to 2700 object code.

- 2701 - Stipends

2800 - SCHOLARSHIPS AND STUDENT LOANS - Do not include in your goal any funds assigned to 2800 object code.

- 2801 - Scholarships - Non-State Employees
- 2802 - Scholarships - S. C. Defense Fund
- 2803 - Scholarships - State Contract Program
- 2806 - Scholarships - SREB Contract Program
- 2807 - Student Loans
- 2808 - Scholarships - R. C. Byrd Honors

2900 - SUGGESTION AWARD - Do not include in your goal any funds assigned to 2900 object code.

2901 - Employee Suggestion Award

3000 - TUITION PREPAYMENT - Do not include in your goal any funds assigned to 3000 object code.

3001 - Tuition Prepayment

5000 - EQUIPMENT, VEHICLES, AND WORKS OF ART/HISTORICAL TREASURES (NON-CAPITALIZABLE) - Do not include in your goal any funds assigned to the following 5000 object codes:

5008 - Motor Vehicle - Passenger (Non-Capitalizable)

5009 - Printing Equipment (Non-Capitalizable)

5010 - Microfilm, Microfile, and Microfiche (Equipment Non-Capitalizable)

5012 - Buses & Other Vehicles to Transport Children (Non-Capitalizable)

5015 - Client/Patient Program Equipment (Non-Capitalizable)

5017 - Aircraft Equipment (Non-Capitalizable)

5018 - Library Books, Maps, and Film (Non-Capitalizable)

5026 - Exhibits and Collections (Non-Capitalizable)

6100 - MISCELLANEOUS OPERATIONS (Budget Use Only) - Do not include in your goal any funds assigned to 6100 object code.

6500 - BASE REDUCTION - Do not include in your goal any funds assigned to 6500 object code.

8400 - EMPLOYEE DEDUCTIONS - Do not include in your goal any funds assigned to 8400 object code.

8401 - Retirement - State Retirement System

8402 - Retirement - Police Officer's Retirement System

8403 - Retirement - General Assembly Retirement System

8404 - Retirement - Judges and Solicitors Retirement System

8405 - Social Security

8406 - Insurance

8407 - Federal Income Taxes

8408 - State Income Taxes

8409 - 401K Match

8411 - Parking

8412 - Retirement Optional Retirement Program-Employee Deductions

8413 - Deduction Processing Fee

8414 - Child Support Processing Fee

8415 - Retirement Unelected-Employee Deductions

8420 - Savings Bonds

8421 - United Fund

8423 - Credit Union

8424 - YACC

8425 - Tax Shelter Annuity

8426 - Good Health Appeal

8427 - Deferred Compensation

8428 - U. S. Act Chapter XIII

8430 - Installment Service Purchase Program - Employee Deductions

8440 - Unclassified Deduction

8500 - PROJECT ALLOCATIONS NETTING TO ZERO - Do not include in your goal any funds assigned to 8500 object code.

8501 - Project Allocations Netting to Zero

9000-9991 - PERSONAL SERVICES - UNCLASSIFIED - Do not include in your goal any funds assigned to 9000 – 9991 object codes.

9201-9207 - Elected Legislative Members and Officers

9401-9493 - Unclassified Legislative - House

9521-9573 - Unclassified Legislative - Printing, Information and Technology Systems

9601-9680 - Unclassified Legislative - Codification of Laws and Legislative Council

9701-9721 - Unclassified Legislative - Legislative Audit Council

9801-9897 - Unclassified Legislative - Miscellaneous Study Committee

9901-9991 - Unclassified Legislative - Senate