

## State Comptroller - Miscellaneous

### OSC15100

#### Budget Summary

Account	Actual FY 17	Actual FY 18	Appropriation FY 19	Governor Recommended		Legislative	
				FY 20	FY 21	FY 20	FY 21
<b>Other Current Expenses</b>							
Adjudicated Claims	29,182,213	35,518,031	-	-	-	-	-
<b>Nonfunctional - Change to Accruals</b>	<b>69,069,409</b>	<b>38,433,960</b>	<b>2,985,705</b>	<b>11,111,545</b>	<b>22,326,243</b>	<b>11,111,545</b>	<b>22,326,243</b>
<b>Agency Total - General Fund</b>	<b>98,251,622</b>	<b>73,951,991</b>	<b>2,985,705</b>	<b>11,111,545</b>	<b>22,326,243</b>	<b>11,111,545</b>	<b>22,326,243</b>
<b>Nonfunctional - Change to Accruals</b>	<b>10,551,207</b>	<b>(7,077,008)</b>	<b>213,133</b>	<b>1,181,008</b>	<b>1,296,031</b>	<b>1,181,008</b>	<b>1,296,031</b>
<b>Agency Total - Special Transportation Fund</b>	<b>10,551,207</b>	<b>(7,077,008)</b>	<b>213,133</b>	<b>1,181,008</b>	<b>1,296,031</b>	<b>1,181,008</b>	<b>1,296,031</b>
<b>Nonfunctional - Change to Accruals</b>	<b>11,792</b>	<b>(5,124)</b>	<b>2,845</b>	<b>1,264</b>	<b>1,636</b>	<b>1,264</b>	<b>1,636</b>
<b>Agency Total - Regional Market Operation Fund</b>	<b>11,792</b>	<b>(5,124)</b>	<b>2,845</b>	<b>1,264</b>	<b>1,636</b>	<b>1,264</b>	<b>1,636</b>
<b>Nonfunctional - Change to Accruals</b>	<b>95,178</b>	<b>145,886</b>	<b>95,178</b>	<b>37,367</b>	<b>39,541</b>	<b>37,367</b>	<b>39,541</b>
<b>Agency Total - Banking Fund</b>	<b>95,178</b>	<b>145,886</b>	<b>95,178</b>	<b>37,367</b>	<b>39,541</b>	<b>37,367</b>	<b>39,541</b>
<b>Nonfunctional - Change to Accruals</b>	<b>358,784</b>	<b>114,952</b>	<b>116,945</b>	<b>61,673</b>	<b>71,133</b>	<b>61,673</b>	<b>71,133</b>
<b>Agency Total - Insurance Fund</b>	<b>358,784</b>	<b>114,952</b>	<b>116,945</b>	<b>61,673</b>	<b>71,133</b>	<b>61,673</b>	<b>71,133</b>
<b>Nonfunctional - Change to Accruals</b>	<b>162,673</b>	<b>(12,300)</b>	<b>89,658</b>	<b>37,296</b>	<b>42,640</b>	<b>37,296</b>	<b>42,640</b>
<b>Agency Total - Consumer Counsel and Public Utility Control Fund</b>	<b>162,673</b>	<b>(12,300)</b>	<b>89,658</b>	<b>37,296</b>	<b>42,640</b>	<b>37,296</b>	<b>42,640</b>
<b>Nonfunctional - Change to Accruals</b>	<b>33,672</b>	<b>97,244</b>	<b>72,298</b>	<b>29,681</b>	<b>27,484</b>	<b>29,681</b>	<b>27,484</b>
<b>Agency Total - Workers' Compensation Fund</b>	<b>33,672</b>	<b>97,244</b>	<b>72,298</b>	<b>29,681</b>	<b>27,484</b>	<b>29,681</b>	<b>27,484</b>
<b>Nonfunctional - Change to Accruals</b>	<b>(253,234)</b>	<b>272,133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Agency Total - Criminal Injuries Compensation Fund</b>	<b>(253,234)</b>	<b>272,133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - Appropriated Funds</b>	<b>109,211,694</b>	<b>67,487,774</b>	<b>3,575,762</b>	<b>12,459,834</b>	<b>23,804,708</b>	<b>12,459,834</b>	<b>23,804,708</b>

Account	Governor Recommended		Legislative		Difference from Governor	
	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21

## Current Services

### Adjust Funding for GAAP Accruals

Nonfunctional - Change to Accruals	8,125,840	19,340,538	8,125,840	19,340,538	-	-
<b>Total - General Fund</b>	<b>8,125,840</b>	<b>19,340,538</b>	<b>8,125,840</b>	<b>19,340,538</b>	-	-
Nonfunctional - Change to Accruals	967,875	1,082,898	967,875	1,082,898	-	-
<b>Total - Special Transportation Fund</b>	<b>967,875</b>	<b>1,082,898</b>	<b>967,875</b>	<b>1,082,898</b>	-	-
Nonfunctional - Change to Accruals	(1,581)	(1,209)	(1,581)	(1,209)	-	-
<b>Total - Regional Market Operation Fund</b>	<b>(1,581)</b>	<b>(1,209)</b>	<b>(1,581)</b>	<b>(1,209)</b>	-	-
Nonfunctional - Change to Accruals	(57,811)	(55,637)	(57,811)	(55,637)	-	-
<b>Total - Banking Fund</b>	<b>(57,811)</b>	<b>(55,637)</b>	<b>(57,811)</b>	<b>(55,637)</b>	-	-
Nonfunctional - Change to Accruals	(55,272)	(45,812)	(55,272)	(45,812)	-	-
<b>Total - Insurance Fund</b>	<b>(55,272)</b>	<b>(45,812)</b>	<b>(55,272)</b>	<b>(45,812)</b>	-	-
Nonfunctional - Change to Accruals	(52,362)	(47,018)	(52,362)	(47,018)	-	-
<b>Total - Consumer Counsel and Public Utility Control Fund</b>	<b>(52,362)</b>	<b>(47,018)</b>	<b>(52,362)</b>	<b>(47,018)</b>	-	-
Nonfunctional - Change to Accruals	(42,617)	(44,814)	(42,617)	(44,814)	-	-
<b>Total - Workers' Compensation Fund</b>	<b>(42,617)</b>	<b>(44,814)</b>	<b>(42,617)</b>	<b>(44,814)</b>	-	-

### Background

PA 11-48 required the state to move towards Generally Accepted Accounting Principal (GAAP) based budgeting. Under GAAP expenses are assigned to the fiscal year in which they are incurred as opposed to a modified cash basis, where the expenses are reflected when they are paid. GAAP accruals were first reflected in the FY 14 and FY 15 biennial budget. The accruals reflect the difference between an agency's modified cash basis budget amounts and the accrual basis amounts under GAAP.

### Governor

Adjust funding by \$8,884,072 in FY 20 and \$20,228,946 in FY 21 across seven appropriated funds for GAAP accrual payments to reflect current requirements.

### Legislative

Same as Governor

## Totals

Budget Components	Governor Recommended		Legislative		Difference from Governor	
	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21
FY 19 Appropriation - GF	2,985,705	2,985,705	2,985,705	2,985,705	-	-
Current Services	8,125,840	19,340,538	8,125,840	19,340,538	-	-
<b>Total Recommended - GF</b>	<b>11,111,545</b>	<b>22,326,243</b>	<b>11,111,545</b>	<b>22,326,243</b>	-	-
FY 19 Appropriation - TF	213,133	213,133	213,133	213,133	-	-
Current Services	967,875	1,082,898	967,875	1,082,898	-	-
<b>Total Recommended - TF</b>	<b>1,181,008</b>	<b>1,296,031</b>	<b>1,181,008</b>	<b>1,296,031</b>	-	-
FY 19 Appropriation - RF	2,845	2,845	2,845	2,845	-	-
Current Services	(1,581)	(1,209)	(1,581)	(1,209)	-	-
<b>Total Recommended - RF</b>	<b>1,264</b>	<b>1,636</b>	<b>1,264</b>	<b>1,636</b>	-	-
FY 19 Appropriation - BF	95,178	95,178	95,178	95,178	-	-
Current Services	(57,811)	(55,637)	(57,811)	(55,637)	-	-
<b>Total Recommended - BF</b>	<b>37,367</b>	<b>39,541</b>	<b>37,367</b>	<b>39,541</b>	-	-
FY 19 Appropriation - IF	116,945	116,945	116,945	116,945	-	-
Current Services	(55,272)	(45,812)	(55,272)	(45,812)	-	-
<b>Total Recommended - IF</b>	<b>61,673</b>	<b>71,133</b>	<b>61,673</b>	<b>71,133</b>	-	-
FY 19 Appropriation - PF	89,658	89,658	89,658	89,658	-	-
Current Services	(52,362)	(47,018)	(52,362)	(47,018)	-	-
<b>Total Recommended - PF</b>	<b>37,296</b>	<b>42,640</b>	<b>37,296</b>	<b>42,640</b>	-	-
FY 19 Appropriation - WF	72,298	72,298	72,298	72,298	-	-
Current Services	(42,617)	(44,814)	(42,617)	(44,814)	-	-
<b>Total Recommended - WF</b>	<b>29,681</b>	<b>27,484</b>	<b>29,681</b>	<b>27,484</b>	-	-