

1978 WL 35231 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

November 20, 1978

\*1 Dr. Jack S. Mullins  
Budget and Control Board  
Personnel Division  
1205 Pendleton Street  
Columbia, South Carolina 29201

Dear Dr. Mullins:

You have recently asked the opinion of this Office as to whether it is permissible to pay retroactive increases for reclassification, reallocation, promotion or merit increases when such increase involves a prior fiscal year.

It is the opinion of this Office that in the absence of a statute providing for the reopening of accounts and records, there is no authority to reopen such accounts. [Section 11-9-80 of the 1976 Code of Laws of South Carolina](#), as amended provides: All officers or servants of the state shall keep their accounts and records in conformity with such fiscal year, opening them in the first day of July and closing them on the thirtieth day of June each year. (Emphasis added).

In conclusion, no increases shall be paid involving another fiscal year without statutory authorization for such payment.  
Sincerely,

Barbara J. Hamilton  
State Attorney

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