

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - MARCH 2025

G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5041020000	FEES AND FINES	5041020000 - 5041021000: To include late fees on vendor invoices, notary fees, recording fees and exhibit fees, driver record fees, SLED check fees and fines assessed on state agencies such as OSHA violations, boat registrations, death and birth certificates, annual permit fees, replacement of lost or damaged pagers, restocking and specification fees, criminal record checks, credit card fees, etc.	Changed "DHEC annual permit fees" to "annual permit fees"
5210020000	IDC J04 EQC DIVISIONAL OH ASSESSMENT	5210020000 - 5210020003: To record indirect cost expenditures associated with Federal grants.	Changed definition from "To record indirect cost expenditures associated with Federal grants, only to be used by DHEC." to "To record indirect cost expenditures associated with Federal grants."
5850020000	DOT PROJECTS - LABOR ALLOCATIONS	This account will be used by South Carolina Department of Transportation to allocate labor to projects and grants.	New G/L Account.
5850030000	DOT PROJECTS - FRINGE BENEFIT ALLOCATIONS	This account will be used by South Carolina Department of Transportation to record the fringe benefits allocation to projects and grants.	New G/L Account.

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406020000	HOSPITAL TAX	Every hospital licensed as a general hospital is subject to the payment of an Excise, License, or Privilege Tax. Section 12-23-810, 1976 Code.	<p>Changed definition from "Every hospital licensed as a general hospital by the Department of Health and Environmental Control is subject to the payment of an Excise, License, or Privilege Tax. Section 12-23-810, 1976 Code."</p> <p>to</p> <p>"Every hospital licensed as a general hospital is subject to the payment of an Excise, License, or Privilege Tax. Section 12-23-810, 1976 Code."</p>
411002000	MISCELLANEOUS FEE	411002000 - 4110020018: Fee charged for service for which no specific G/L account has been established. If otherwise classified, do not charge to this G/L account.	Updated G/L account range through 4110020018.
4110020017	SUMMONS & COMPLAINTS - SERVICE OF PROCESS	Revenue generated from processing service of process requests pertaining to summons and complaints. The Secretary of State shall collect a fee of ten dollars each time process is served on him under this chapter. The party to a proceeding causing service of process is entitled to recover this fee as costs if he prevails in the proceeding. Section 33-44-1204 of the Code of Laws.	New G/L Account.
4110020018	TRADEMARK - SERVICE MARK & LIVE STOCK	Revenue generated from filing trademarks, service marks and livestock. The secretary shall charge a fee of fifteen dollars for an original application, a fee of five dollars for a renewal application, and a fee of three dollars for recording an assignment. The fees payable under this article are not refundable. Section 39-15-1185 of the Code of Laws.	New G/L Account.
4110170001	AUTHENTICATIONS AND APOSTILLES	Revenue generated from authentications and apostilles. An Apostille or authentication is a state certification of the signature of an official who has signed a public document. Only documents that will be sent to a foreign country can receive certification. Sections 26-1-200 through 26-1-230 of the Code of Laws.	New G/L Account.
4140010000	HEARING AID DEALER EXAM FEE	Fee charged for examination for hearing aid dealer license.	<p>Changed definition from "Fee charged by DHEC for examination for hearing aid dealer license."</p> <p>to</p> <p>"Fee charged for examination for hearing aid dealer license."</p>

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4140040000	SUBDIVISION ASSESSMENT FEES	Fee charged by for implementation of the subdivision evaluation procedures, public notices and public hearings.	<p>Changed definition from "Fee charged by Department of Health and Environmental Control for implementation of the subdivision evaluation procedures, public notices and public hearings."</p> <p>to</p> <p>"Fee charged for implementation of the subdivision evaluation procedures, public notices and public hearings."</p>
4140070000	ENVIRONMENTAL FEES	4140070000 - 4140070018: Fees charged for environmental permits, licenses, and certificates. Section 41.32, 1987-88 Appropriation Act.	<p>Changed definition from "Fees charged by DHEC for environmental permits, licenses, and certificates. Section 41.32, 1987-88 Appropriation Act."</p> <p>to</p> <p>"Fees charged for environmental permits, licenses, and certificates. Section 41.32, 1987-88 Appropriation Act."</p>
4140070019	IT EQUIPMENT COLLECTION FEES	4140070019 - 4140070020: Fees charged relating to IT Equipment registration and recycling. Section 48-60-160.	<p>Changed definition from "Fees charged by DHEC relating to IT Equipment registration and recycling. Section 48-60-160."</p> <p>to</p> <p>"Fees charged relating to IT Equipment registration and recycling. Section 48-60-160."</p>
4140100000	COLLECTION OF DEDUCTIBLE PAYMENTS	4140100000 - 4140100002: Record the collection of deductible payments for programs where the authorizing agency is required to collect the initial clean-up cost or share based on program regulations.	<p>Changed definition from "Record the collection of deductible payments for programs where the Department Of Health And Environmental Control is required to collect the initial clean-up cost or share based on program regulations."</p> <p>to</p> <p>"Record the collection of deductible payments for programs where the authorizing agency is required to collect the initial clean-up cost or share based on program regulations."</p>

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4140160000	HEARING AID DEALER PERMIT	Fee charged for a temporary permit to applicants to engage in the fitting and sale of hearing aids for period of one year under supervision of licensed dealer. Section 40-25-60, 1976 Code.	<p>Changed definition from "Fee charged for a temporary permit issued by the Department of Health and Environmental Control to applicants to engage in the fitting and sale of hearing aids for period of one year under supervision of licensed dealer. Section 40-25-60, 1976 Code."</p> <p>to</p> <p>"Fee charged for a temporary permit to applicants to engage in the fitting and sale of hearing aids for period of one year under supervision of licensed dealer. Section 40-25-60, 1976 Code."</p>
4140180000	RADIOACTIVE MAT LICENSE	<u>4140180000 - 4140180003</u> : A license issued for dealers for storage of radioactive materials. Section 13-7-60, 1976 Code.	<p>Changed definition from "A license issued by DHEC for dealers for storage of radioactive materials. Section 13-7-60, 1976 Code."</p> <p>to</p> <p>"A license issued for dealers for storage of radioactive materials. Section 13-7-60, 1976 Code."</p>
4140190000	RADIOACTIVE WASTE TRAN PERMIT	A permit issued for transportation of radioactive material within the State. Section 13-7-60, 1976 Code.	<p>Changed definition from "A permit issued by DHEC for transportation of radioactive material within the State. Section 13-7-60, 1976 Code."</p> <p>to</p> <p>"A permit issued for transportation of radioactive material within the State. Section 13-7-60, 1976 Code."</p>
4140200000	CONTROL SUBS REG FEE	<u>4140200000 - 4140200002</u> : A registration fee charged for operations related to controlled substances. Section 13-7-60, 1976 Code.	<p>Changed definition from "A registration fee charged by DHEC for operations related to controlled substances. Section 13-7-60, 1976 Code."</p> <p>to</p> <p>"A registration fee charged for operations related to controlled substances. Section 13-7-60, 1976 Code."</p>

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4140210000	HAZARD WASTE STORAGE FEE	4140210000 - 4140210007: A fee charged for operations dealing in the storage of hazardous waste. Section 13-7-60, 1976 Code.	<p>Changed definition from "A fee charged by DHEC for operations dealing in the storage of hazardous waste. Section 13-7-60, 1976 Code."</p> <p>to</p> <p>"A fee charged for operations dealing in the storage of hazardous waste. Section 13-7-60, 1976 Code."</p>
4140270000	ASBESTOS REMOVAL PROJECT FEE	4140270000 - 4140270001: Asbestos abatement entities performing asbestos projects shall, before beginning work on a project, obtain an Asbestos Abatement License. The license must be obtained for each project. Section 44-87-20, 1976 Code of Laws.	<p>Changed definition "Asbestos abatement entities performing asbestos projects shall, before beginning work on a project, obtain an Asbestos Abatement License from DHEC. The license must be obtained for each project. Section 44-87-20, 1976 Code of Laws."</p> <p>to</p> <p>"Asbestos abatement entities performing asbestos projects shall, before beginning work on a project, obtain an Asbestos Abatement License. The license must be obtained for each project. Section 44-87-20, 1976 Code of Laws."</p>
4140280000	UNDERGROUND PETRO STORAGE TANK FEE	4140280000 - 4140280002: Registration fee charged to the owner of an underground tank which stores petroleum or petroleum products. Section 44-2-60, 1976 Code of Laws.	<p>Changed definition from "Registration fee charged by Department of Health and Environmental Control to the owner of an underground tank which stores petroleum or petroleum products. Section 44-2-60, 1976 Code of Laws."</p> <p>to</p> <p>"Registration fee charged to the owner of an underground tank which stores petroleum or petroleum products. Section 44-2-60, 1976 Code of Laws."</p>

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4140310000	NONIONIZING RADIATION FEE	Fees collected for the licensing, registration, and certification of users of the sources of ionizing and non-ionizing radiation. Section 13-7-45, 1976 Code as amended.	<p>Changed definition from "Fees collected by the Department of Health and Environmental Control for the licensing, registration, and certification of users of the sources of ionizing and non-ionizing radiation. Section 13-7-45, 1976 Code as amended."</p> <p>to</p> <p>"Fees collected for the licensing, registration, and certification of users of the sources of ionizing and non-ionizing radiation. Section 13-7-45, 1976 Code as amended."</p>
4140350000	ASBESTOS TRAINING COURSE LICENSE	License fee collected for approved training courses pertaining to asbestos removal.	<p>Changed definition from "License fee for Department of Health and Environmental Control approved training course for asbestos removal."</p> <p>to</p> <p>"License fee collected for approved training courses pertaining to asbestos removal."</p>
4140360000	HEARING AID DEALER LICENSE	License issued to individuals who have qualified to be dealers in hearing aids. Section 40-25-40, 1976 Code.	<p>Changed definition from "License issued by DHEC to individuals who have qualified to be dealers in hearing aids. Section 40-25-40, 1976 Code."</p> <p>to</p> <p>"License issued to individuals who have qualified to be dealers in hearing aids. Section 40-25-40, 1976 Code."</p>
4140370000	MIDWIFE CERTIFICATION	4140370000 - 4140370001 : Fees charged for the registration and certification of lay midwives as a part of the lay midwifery program as directed by Regulation 61-24.	<p>Changed definition from "Fees charged by DHEC for the registration and certification of lay midwives as a part of the lay midwifery program as directed by Regulation 61-24."</p> <p>to</p> <p>"Fees charged for the registration and certification of lay midwives as a part of the lay midwifery program as directed by Regulation 61-24."</p>

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4140380000	ASBESTOS ABATEMENT LICENSE	License issued to contractors, supervisors, workers, air sampling professional, and consultants engaged in an asbestos project. Section 44-87-30, 1976 Code of Laws.	<p>Changed definition from "License issued by DHEC to contractors, supervisors, workers, air sampling professional, and consultants engaged in an asbestos project. Section 44-87-30,1976 Code of Laws."</p> <p>to</p> <p>"License issued to contractors, supervisors, workers, air sampling professional, and consultants engaged in an asbestos project. Section 44-87-30, 1976 Code of Laws."</p>
4140390000	MASTER CONTRACTOR LICENSE FEES	License issued to contractors, certifying the individual as a Master Contractor.	<p>"License issued by DHEC to contractors, certifying the individual as a Master Contractor."</p> <p>to</p> <p>"License issued to contractors, certifying the individual as a Master Contractor."</p>
4140390001	MASTER CONTRACTOR APPLICATION FEE	Application fee administered to certify individuals as a Master Contractor.	<p>Changed definition from "Application fee administered by DHEC to certify individuals as a Master Contractor."</p> <p>to</p> <p>"Application fee administered to certify individuals as a Master Contractor."</p>
4140390002	MASTER CONTRACTOR ANNUAL RENEWAL FEE	Renewal fee administered to recertify individuals as a Master Contractor.	<p>Changed definition from "Renewal fee administered by DHEC to recertify individuals as a Master Contractor."</p> <p>to</p> <p>"Renewal fee administered to recertify individuals as a Master Contractor."</p>

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4140400000	HAZARDOUS WASTE FEE	<u>4140400000 - 4140400002</u> : A fee charged for operations dealing in the storage of hazardous waste. Section 13-7-60, 1976 Code.	<p>Changed definition from "A fee charged by Department of Health and Environmental Control for operations dealing in the storage of hazardous waste. Section 13-7-60, 1976 Code."</p> <p>to</p> <p>"A fee charged for operations dealing in the storage of hazardous waste. Section 13-7-60, 1976 Code."</p>
4160310000	HOME HEALTH AGENCY LICENSE	Fee collected for license issued for operation of a private Home Health Agency. Section 44-1-200, 44-1-210, 1976 Code.	<p>Changed definition from "Fee collected for license issued by DHEC for operation of a private Home Health Agency. Section 44-1-200, 44-1-210, 1976 Code."</p> <p>to</p> <p>"Fee collected for license issued for operation of a private Home Health Agency. Section 44-1-200, 44-1-210, 1976 Code."</p>
4226030000	PENALTY FOR VIOLATING DEPARTMENT RULES	Fine assessed on a person who after notice violates, disobeys, or refuses, omits, or neglects to comply with regulations. Section 44-1-150, 1976 Code.	<p>Changed definition from "Fine assessed on a person who after notice violates, disobeys, or refuses, omits, or neglects to comply with a regulation of the Department of Health and Environmental Control. Section 44-1-150, 1976 Code."</p> <p>to</p> <p>"Fine assessed on a person who after notice violates, disobeys, or refuses, omits, or neglects to comply with regulations. Section 44-1-150, 1976 Code."</p>
4360040000	VITAL RECORDS FEE	<u>4360040000 - 4360040014</u> : Fee charged for services rendered in the vital records system.	<p>Changed definition from "Fee charged by DHEC for services rendered in the vital records system."</p> <p>to</p> <p>"Fee charged for services rendered in the vital records system."</p>

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4360050000	INFECTIOUS WASTE FEE	Fee charged for the disposal of infectious waste. Section 41.36, 1988 Appropriation Act.	<p>Changed definition from "Fee charged by DHEC for the disposal of infectious waste. Section 41.36, 1988 Appropriation Act."</p> <p>to</p> <p>"Fee charged for the disposal of infectious waste. Section 41.36, 1988 Appropriation Act."</p>
4360060000	CERTIFICATE OF NEED FILING FEE	Fee charged to cover the cost of operating the Certificate of Need Program. Part I, Section 41.36, 1987-88 Appropriation Act.	<p>Changed definition from "Fee charged by the Department of Health and Environmental Control to cover the cost of operating the Certificate of Need Program. Part I, Section 41.36, 1987-88 Appropriation Act."</p> <p>to</p> <p>"Fee charged to cover the cost of operating the Certificate of Need Program. Part I, Section 41.36, 1987-88 Appropriation Act."</p>
4360080000	HEALTH REGULATION LICENSE/PERMIT FEE	4360080000 - 4360080005: Fees collected for the operation and oversight of the Health Regulation program.	<p>Changed definition from "Fees collected by DHEC for the operation and oversight of the Health Regulation program."</p> <p>to</p> <p>"Fees collected for the operation and oversight of the Health Regulation program."</p>