

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2024

G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5010940000	FOREIGN OFFICE ALLOWANCES	To include taxable compensation adjustments, not subject to retirement, for foreign office employees allowed under Proviso 50.8 of the 2024-2025 General Appropriation Act.	Changed Proviso Year to 2024-2025.
5011010000	TUITION ASSISTANCE - REPORTABLE	To record Tuition Assistance payments that are taxable to the employee and in accordance with the guidelines established by the Department of Administration or by other enabling legislation. Taxability must be determined by the employing agency. Payment should be issued directly to employees through the payroll system. Any payments that are determined by an agency to be exempt from taxation should use G/L 5021420000.	New G/L Account.
5021330000	CONTRACT AGREEMENTS WITH GOVT/NONPROFIT ENTITIES	5021330000 - 5021330007: Expenditures incurred as a result of a contract between a state agency and any other governmental entity be it federal, state, city, county, planning district, or non-profit organization, etc. Invoices received from the Department of Administration for shared services that are not related to an IT function should be coded here, such as shared service charges for accounting/finance assistance. Charges from SFAA to state agencies for the agency head compensation study that occurs every 4 years as per Proviso 104.7 should be coded here as well.	Changed Proviso from 104.8 to 104.7.
5021420000	TUITION ASSISTANCE - NON-REPORTABLE	To record payments made for tuition assistance in accordance with guidelines established by the Department of Administration. The issue of taxability of the assistance to the employee must be determined by each agency. For plans that are not exempt from taxation, payments must be made directly to employees through the payroll system using G/L account 5011010000. This account should only be used for payments made under exempt plans that would not be issued through the payroll system.	<p>Changed definition from "To record payments made for tuition assistance in accordance with guidelines established by the Department of Administration. The issue of taxability of the assistance to the employee must be determined by each agency. For plans that are not exempt from taxation, payments must be made directly to employees through the payroll system using this G/L account. This account will also be used for payments made under exempt plans that would not be issued through the payroll system."</p> <p>to</p> <p>"To record payments made for tuition assistance in accordance with guidelines established by the Department of Administration. The issue of taxability of the assistance to the employee must be determined by each agency. For plans that are not exempt from taxation, payments must be made directly to employees through the payroll system using G/L account 5011010000. This account should only be used for payments made under exempt plans that would not be issued through the payroll system."</p>

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5025000000	INSURANCE RECOVERIES CONTRA - SERVICES	As per FY 2025 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.	Changed fiscal year from 2024 to 2025.
5025000001	INSURANCE RECOVERIES CONTRA - LEGAL SETTLEMENTS	As per FY 2025 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.	Changed fiscal year from 2024 to 2025.
5025000002	INSURANCE RECOVERIES CONTRA - ATTORNEY FEES	As per FY 2025 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.	Changed fiscal year from 2024 to 2025.
5025000003	INSURANCE RECOVERIES CONTRA - VEHICLE SERVICES	As per FY 2025 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.	Changed fiscal year from 2024 to 2025.

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G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5025007000	INSURANCE RECOVERIES CONTRA - IT REPAIRS & MAINT	As per FY 2025 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 – INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for IT related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('7' in the 7th position). The purpose of this is to keep the loss expenses incurred within the detail IT account and not have them be reduced for an insurance recovery.	Changed fiscal year from 2024 to 2025.
5025009000	INSURANCE RECOV CONTRA - REAL EST REPAIRS & MAINT	As per FY 2025 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for real estate related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('9' in the 7th position) and thus does not require a real estate internal order #. The purpose of this is to keep those loss expenses associated with a particular real estate unit and not have them be reduced for an insurance recovery.	Changed fiscal year from 2024 to 2025.
5035000000	INSURANCE RECOVERIES CONTRA - SUPPLIES & MATERIALS	As per FY 2025 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.	Changed fiscal year from 2024 to 2025.

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G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5035007000	INSURANCE RECOV CONTRA - IT SUPPLIES & MATERIALS	As per FY 2025 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 – INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for IT related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('7' in the 7th position). The purpose of this is to keep the loss expenses incurred within the detail IT account and not have them be reduced for an insurance recovery.	Changed fiscal year from 2024 to 2025.
5035009000	INSURANCE RECOV CONTRA-REAL EST SUPPLIES & MATERLS	As per FY 2025 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for real estate related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('9' in the 7th position) and thus does not require a real estate internal order #. The purpose of this is to keep those loss expenses associated with a particular real estate unit and not have them be reduced for an insurance recovery.	Changed fiscal year from 2024 to 2025.
5161270000	EARLY LITERACY TRAINING	To include distribution of EIA funding for Early Literacy Training.	New G/L Account.
5161290000	TEACHSC	To include distribution of EIA funding for the TeachSC program.	New G/L Account.
5161310000	INSTRUCTIONAL SUPPORT FOR DISTRICTS	To include distribution of EIA funding for the Instructional Support for Districts program.	New G/L Account.
5181050000	EDUCATIONAL EXPERIENCE PARTNERSHIPS	To include distributions of state aid for Educational Experience Partnerships.	New G/L Account.

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4110070001	DEFENSE OF INDIGENTS CIVIL APPLICATION FEE	Distributions of fines to the Commission on Indigent Defense as dictated per Section 17-3-30 of the Code of Laws and Proviso 61.7 of the 2024-2025 Appropriation Act.	New G/L Account.
4110090000	WORKERS' COMPENSATION HEARING FEE	Filing fee for each requested hearing, settlement, or motion. Proviso 74.2, 2024-2025 Appropriation Act.	Changed proviso year to 2024-2025.
4120160000	WEIGHTS & MEASURER REGIST FEE	All servicepersons required to be registered with the Department of Agriculture pursuant to the provisions of Section 39-9-65 of the 1976 Code of Laws shall pay to the department a registration fee of \$25.00. Revenues generated by this provision shall be for use by the Department of Agriculture to offset expenses incurred in administering this registration program. Proviso 44.4, 2024-2025 Appropriation Act.	Changed proviso year to 2024-2025.
4150060000	SEX OFFENDER REGISTRY FEE	Each Sheriff is authorized to charge and collect an annual amount from each sex offender required to register by law. The fee shall be equally divided between the Sheriffs and the State Law Enforcement Division. Proviso 62.10, 2024-2025 Appropriation Act.	Changed proviso year to 2024-2025.
4150200000	CERTIFIED WEAPON PERMIT INSTRUCTOR CERTIFICATE FEE	The State Law Enforcement Division is authorized to charge one hundred dollars for the issuance of a Certified Concealable Weapons Permit Instructor certificate, and one hundred dollars every three years for each renewal. These funds shall be collected, retained, expended and carried forward by the State Law Enforcement Division. Proviso 62.12, 2024-2025 Appropriation Act.	Changed proviso year to 2024-2025.
4170010000	CHILD SUPPORT PROGRAM APPLICATION FEE	The Department of Social Services shall be allowed to utilize the State share of Federally required fees, collected from non-TANF (Temporary Assistance for Needy Families) clients, in the administration of the Child Support Enforcement Program. Proviso 38.2, 2024-2025 Appropriation Act.	Changed proviso year to 2024-2025.
4350210000	DEDUCTION PROCESSING FEE	Fee imposed by the Comptroller General's Office for processing payroll deductions for insurance plans, credit unions, deferred compensation plans and professional associations. Proviso 97.3, 2024-2025 Appropriation Act.	Changed proviso year to 2024-2025.
4350300000	RENT - STATE PARK EMPLOYEE HOUSING	The Comptroller General shall, upon request of an employee of the South Carolina Department of Parks, Recreation & Tourism's State Park Service, and with the authorization of the department, make deductions from the employee's compensation for rental payments of an employee's residential housing that is located within a South Carolina State Park. The Comptroller General shall pay over to the Department of Parks, Recreation and Tourism all amounts collected by payroll deduction for this purpose for the exclusive use by the department for state park operations. Proviso 49.17 2024-2025 Appropriation Act.	Changed proviso year to 2024-2025.
4360020000	MEDICAID & MEDICARE REIMBURSEMENT	4360020000 - 4360029999 : Earned funds received as payment for services provided under the Medicaid and Medicare programs. Agencies should use this G/L account to record all Medicaid funds received from the Department of Health and Human Services.	Updated G/L account range to include 4360029999.
4360029999	MEDICAID FEE FOR SERVICE MATCH - CONTRA	Contra revenue account used to record the state match for the Fee for Service claim payments received from the Department of Health and Human Services.	New G/L Account.

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4370030000	WITNESS FEE	The State Law Enforcement Division is authorized to charge a witness fee for each employee testifying in civil matters which do not involve the state as a part in interest. Proviso 62.6, 2024-2025 Appropriation Act.	Changed proviso year to 2024-2025.
4370040000	EXPUNGE CRIMINAL RECORDS FEE	The State Law Enforcement Division is authorized to collect a twenty-five dollar expungement fee for each request to expunge criminal records. Proviso 62.13, 2024-2025 Appropriation Act.	Changed proviso year to 2024-2025.
4370150000	INTERSTATE COMPACT APPLICATION FEE	The Department of Probation, Probation, Parole and Pardon Services may charge offenders an application fee set by the department, not to exceed the department's actual costs, to offenders applying for transfers out of or into the state under the Interstate Compact Act. The application fee shall be retained by the department to offset the cost of the Interstate Compact Act. All unexpended funds at year-end may be retained and carried forward by the department to be expended for the same purpose. Proviso 66.2, 2024-2025 Appropriation Act.	Changed proviso year to 2024-2025.
4390040000	AGRICULTURE EXPORT CERTIFICATION	The Department of Agriculture is allowed to charge up to \$250 for each export certification of agricultural products and to retain revenues to offset expenses incurred in performing certifications. Proviso 44.6, 2024-2025 Appropriation Act.	Changed proviso year to 2024-2025.