

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - DECEMBER 2022			
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 2022-2023 General Appropriation Act.	Changed fiscal year to 2022-2023.
5010960000	STUDENT LOAN REPAYMENT - REPORTABLE	Student loan repayments made on behalf of an employee under Proviso 117.62 (GP: Critical Employee Recruitment and Retention) are fully taxable to the employee and must be paid through the State payroll system.	Changed proviso from 117.63 to 117.62.
5025000000	INSURANCE RECOVERIES CONTRA - SERVICES	As per FY 2023 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 to FY 2023 and proviso from 117.45 to 117.44.
5025000001	INSURANCE RECOVERIES CONTRA - LEGAL SETTLEMENTS	As per FY 2023 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 to FY 2023 and proviso from 117.45 to 117.44.
5025000002	INSURANCE RECOVERIES CONTRA - ATTORNEY FEES	As per FY 2023 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 to FY 2023 and proviso from 117.45 to 117.44.
5025000003	INSURANCE RECOVERIES CONTRA - VEHICLE SERVICES	As per FY 2023 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 to FY 2023 and proviso from 117.45 to 117.44.

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G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5025007000	INSURANCE RECOVERIES CONTRA - IT REPAIRS & MAINT	As per FY 2023 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 to FY 2023 and proviso from 117.45 to 117.44.
5025009000	INSURANCE RECOV CONTRA - REAL EST REPAIRS & MAINT	As per FY 2023 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 to FY 2023 and proviso from 117.45 to 117.44.
5035000000	INSURANCE RECOVERIES CONTRA - SUPPLIES & MATERIALS	As per FY 2023 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 to FY 2023 and proviso from 117.45 to 117.44.

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G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5035007000	INSURANCE RECOV CONTRA - IT SUPPLIES & MATERIALS	As per FY 2023 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 503XXXXXX 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 to FY 2023 and proviso from 117.45 to 117.44.
5035009000	INSURANCE RECOV CONTRA-REAL EST SUPPLIES & MATERLS	As per FY 2023 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 503XXXXXX 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 to FY 2023 and proviso from 117.45 to 117.44.
5100050000	STUDENT LOANS - STO USE ONLY	FOR STO USE ONLY. To classify expenditures for student loan programs, including loans authorized by the Educational Improvement Act of 1984. Student loan repayments made on behalf of an employee under Proviso 117.62 (GP: Critical Employee Recruitment and Retention) are fully taxable to the employee <b>and must be paid through the State payroll system</b> . These payments will be made out of payroll G/L 5010960000 - STUDENT LOAN REPAYMENT - REPORTABLE.	Changed proviso from 117.63 to 117.62.

REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - DECEMBER 2022			
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
4110090000	WORKERS' COMPENSATION HEARING FEE	Filing fee for each requested hearing, settlement, or motion. Proviso 74.2, 2022-23 Appropriation Act.	Changed fiscal year to 2022-23.
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, 2022-23 Appropriation Act.	Changed fiscal year to 2022-23.
4140260000	OIL AND GAS EXPLORATION PERMIT FEE	Oil and gas exploration permit fees collected in association with Regulation 121-8.0 through 121-8.28 (Oil and Gas Exploration, Drilling, and Production).	New G/L Account.
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, 2022-23 Appropriation Act.	Changed fiscal year to 2022-23.
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, 2022-23 Appropriation Act.	Changed fiscal year to 2022-23.
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, 2022-23 Appropriation Act.	Changed fiscal year to 2022-23.
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, 2022-23 Appropriation Act.	Changed fiscal year to 2022-23.
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 49.18 2022-23 Appropriation Act.	Changed fiscal year to 2022-23 and proviso from 49.19 to 49.18.
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, 2022-23 Appropriation Act.	Changed fiscal year to 2022-23.
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, 2022-23 Appropriation Act.	Changed fiscal year to 2022-23.

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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, 2022-23 Appropriation Act.	Changed fiscal year to 2022-23.
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, 2022-23 Appropriation Act.	Changed fiscal year to 2022-23.