

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4010010000	INDIVIDUAL INCOME TAX	4010010000 - 4010010005: Revenue collected from individuals that are subject to the income tax laws of South Carolina. Section 12-27-210, 1976 Code.
4010010002	INDIVIDUAL INCOME-DECLARATION	
4010010003	INDIVIDUAL INCOME TAX-TAX RELIEF TRUST	
4010010004	INDIVIDUAL INCOME-FIDICUARY	
4010010005	INDIVIDUAL INCOME-FIDICUARY DECLARATION	
4010020000	EMPLOYER WITHHOLDING INC TAX	4010020000 - 4010020004: Tax withheld from employee's wages on a quarterly and annual basis and remitted to the Department of Revenue to be held until the employee files his return and claims the credit for the tax against the liability reflected on his return. Chapter 12-9 (Article 5) of the 1976 Code.
4010020001	EMPLOYER WITHHOLDING INC TAX - EMPLOYEE W/H	
4010020002	EMPLOYER WITHHOLDING INC TAX - PREPAID	
4010020003	EMPLOYER WITHHOLDING INC TAX - PENALTY & INTEREST	
4010020004	EMPLOYER WITHHOLDING INC TAX - NON-RESIDENT	
4020010000	SALES AND USE TAX	4020010000 - 4020010025: General sales tax which is imposed on all transactions of retail sales, leases, and rentals of tangible personal property unless specifically exempted. Tax is levied for support of public schools in the State. Section 12-35-510 and 12-35-810, 1976 Code.
4020010001	SALES AND USE TAX - 4%	
4020010002	SALES AND USE TAX - AUTO TAX	
4020010003	SALES AND USE TAX - 6% AVIATION FUEL	
4020010004	SALES AND USE TAX - SWM-OIL	
4020010005	SALES AND USE TAX - SWM-BATTERIES	
4020010006	SALES AND USE TAX - SWM-TIRES	
4020010007	SALES AND USE TAX - SWM-WHITE GOODS	
4020010008	SALES AND USE TAX - 10% PHONE SALES	
4020010009	SALES AND USE TAX - CAP PROJ SALES TAX	
4020010010	SALES AND USE TAX - TRANS SALES TAX	
4020010011	SALES AND USE TAX - SCHOOL DISTRICT SALES TAX	

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4020010012	SALES AND USE TAX - SALES TAX 5%	
4020010013	SALES AND USE TAX - USE TAX 5%	
4020010014	SALES AND USE TAX - AUTO TAX	
4020010015	SALES AND USE TAX - FOOD SALES TAX	
4020010016	SALES AND USE TAX - 6% SALES TAX	
4020010017	SALES AND USE TAX - 3% FOOD TAX	
4020010018	SALES AND USE TAX - 6% USE TAX	
4020010019	SALES AND USE TAX - SPECIAL TRIBAL SALES TAX	
4020010020	SALES AND USE TAX - EIA HOLD HARMLESS FOOD TAX	
4020010021	SALES AND USE TAX - 5 1/2% SALES TAX ON DME	
4020010022	SALES AND USE TAX - ALT FUEL & EFF INCENTIVE	
4020010023	SALES AND USE TAX - 11% PHONE TAX	
4020010024	SALES AND USE TAX - MAX TAX	
4020010025	SALES AND USE TAX - GREEN SPACE	This account will be used to track revenues and distributions related to the new County Green Space sales tax enacted in 2022 Act 166 (S.152).
4020020000	SALES TAX - EDUCATION IMPROVEMENT ACT	Selective sales tax which is imposed on transactions of retail sales, leases, and rentals of tangible personal property unless specifically exempted. Persons 85 years of age or older are exempted from paying the tax. Revenue is restricted by the Education Improvement Act of 1984, and may be used only for elementary and secondary purposes as noted in the Act.
4020030000	SALES TAX-RETAIL	Not currently used in SCEIS; intended for sales tax that can be solely identified as retail sales transactions.
4020040000	EXCISE TAX-CASUAL SALE	4020040000 - 4020040001: An excise tax levied for the issuance of every certificate of title or proof of ownership for every motor vehicle, motorcycle, boat, motor, and airplane which is required to be registered and licensed by law upon which no sales or use tax has been paid. Tax for motor vehicles collected by the Department of Revenue. Section 12-35-170, 1976 Code.
4020040001	EXCISE TAX - CASUAL SALE DURABLE MEDICAL EQUIPMENT	

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4020050000	SURCHARGE ON RENTAL CARS	4020050000 - 4020050001: Rental companies engaged in the business of renting private passenger motor vehicles for periods of thirty-one days or less shall collect, at the time the vehicle is rented in South Carolina, a five percent surcharge in each rental contract. Section 56-31-50, 1976 code as amended.
4020050001	SURCHARGE ON HEAVY EQUIPMENT RENTAL	
4020060000	SPECIAL TRIBAL SALES TAX	The sale on the reservation of items made on or off the reservation are exempt from state and local sales and use taxes but are subject to a special tribal sales tax levied by the tribe equal to the state and local sales tax that would be levied in the jurisdiction encompassing the reservation. Section 27-16-130, 1976 code as amended.
4020070000	SALES TAX-HOMESTEAD EXEMPTION	A one percent sales tax which is imposed on transactions of retail sales, leases, and rentals of tangible personal property unless specifically exempted. Section 12-36-1110 and 11-11-156, 1976 Code as amended.
4030010000	TOBACCO PRODUCTS PLAYING CARDS TAX	4030010000 - 4030010003: License fee and tax levied upon and collected from wholesalers of tobacco products and playing cards. Section 12-21-620, 12-21-630 and 12-21-660, 1976 Code.
4030010001	TOBACCO PROD PLAY CARD TX CIGARETTE STMP	
4030010002	TOBACCO PROD PLAY CARD TX - TOBACCO PROD	
4030010003	TOBACCO SURCHARGE TAX	
4030020000	GASOLINE TAX	A tax levied upon gasoline sold or used in South Carolina. Collection made from wholesalers of gasoline based upon their sales volume. Title 12, Chapter 27, 1976 Code as amended.
4030030000	SPECIAL FUEL TAX	4030030000 - 4030030004: A tax levied upon fuels other than gasoline used by motor carriers upon the highways of the State. The tax is collected from wholesalers of the fuel based upon their sales volume. Title 12, Chapter 29, 1976 Code as amended.
4030030001	SPECIAL FUEL TAX - BIODIESEL MANUFACTURING	
4030030002	ALTERNATIVE FUEL INCENTIVE PAYMENTS	
4030030003	BIODIESEL INCENTIVE PAYMENTS	

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4030030004	SPECIAL FUEL TAX - DYED FUEL PENALTIES	To track and allocate the Dyed Fuel penalties collected by the Department of Revenue.
4030040000	HIGHWAY USE TAX	A tax levied upon motor carriers using the streets and highways of the State calculated on amount of gasoline or motor fuel used within the State. Section 12-31-410 and 12-31-450, 1976 Code as amended.
4030050000	GAS TAX-COUNTY WATERCRAFT	To record one-half of one-percent of the proceeds from the gasoline tax imposed pursuant to Section 12-27-230, 1976 Code as amended. The funds are transferred each month to the Department of Natural Resources for distribution to the counties based upon the number of boats or other watercraft registered in each county. Section 12-27-390, 1976 Code as amended.
4030060000	PETROLEUM INSPECTION TAX	Fee of one-fourth cent per gallon collected by the Department of Revenue to provide funding for inspection, testing and analyzing petroleum products and other general state purposes. Section 39-41-120, 1976 Code.
4030070000	GASOLINE TAX-ECONOMIC DEVELOPMENT	A tax levied upon gasoline sold or used in South Carolina. Upon reaching \$10,000,000 each fiscal year, this tax is no longer collected and the revenue is disbursed to the Strategic Highway Program.
4030080000	ALCOHOLIC LIQUORS TAX	4030080000 - 4030080007: A tax levied upon and collected from wholesalers of alcoholic beverages based upon the volume of sales in the State. Title 12, Chapter 33, 1976 Code as amended.
4030080001	ALCOHOLIC LIQUORS TAX-STAMP	
4030080002	ALCOHOLIC LIQUORS TAX-PENALTY & INTEREST	
4030080003	ALCOHOLIC LIQUORS TAX-CASE-WHOLESALE	
4030080004	ALCOHOLIC LIQUORS TAX-CASE-RETAIL	
4030080005	ALCOHOLIC LIQUORS TAX-WHOLESALE ADDL TAX	
4030080006	ALCOHOLIC LIQUORS TAX-SUP TAX	
4030080007	LIQUOR BY THE DRINK EXCISE TAX	
4030090000	BEER AND WINE TAX	4030090001 - 4030090006: A tax levied upon beer and wine sold in the State. Collections are made from wholesalers of beer and wine based upon their sales volume. Title 12, Chapter 21, Article 7, 9, and 11, 1976 Code as amended.

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4030090001	BEER AND WINE TAX - BEER WHOLESALE RPT	
4030090002	BEER AND WINE TAX - WHOLESALE PEN/INTEREST	
4030090003	BEER AND WINE TAX- SPECIAL REPORT	
4030090004	BEER AND WINE TAX- WHOLESALE REPORT	
4030090005	BEER AND WINE TAX - WHOLESALE PENALTY/INTEREST	
4030090006	BEER AND WINE TAX-CERT OF REG	
4030100000	IFTA REVENUE	4030100000 - 4030100005: The International Fuel Tax Agreement is an agreement with other states concerning fuel tax for motor carriers. Department of Public Safety will collect fuel tax revenues and disburse refunds to other states/out of state carriers based on a fuel consumption formula.
4030100001	IFTA REVENUE - BASE CARRIER	
4030100002	IFTA REVENUE - BASE TO OTHER STATES	
4030100003	IFTA REVENUE - OUT OF STATE	
4030100004	IFTA REVENUE - TRIP PERMITS	
4030100005	IFTA PAYMENTS	Record and segregate amounts paid to the Department of Motor Vehicles for the International Fuel Tax Agreement.
4040010000	CORPORATION INCOME TAX	4040010002 - 4040010006: Revenue collected from corporations that are subject to the income tax laws of South Carolina. Section 12-7-230, 1976 Code.
4040010002	CORPORATION INCOME TAX - DECLARATION	
4040010003	CORPORATION INCOME TAX - TAX RELIEF TRUST	
4040010004	CORPORATION INCOME TAX - CORPORATION W/H	
4040010005	CORPORATION INCOME TAX - PARTN W/H	
4040010006	CORPORATION INCOME TAX - PARTN DECLARATION	Revenue collected from Partnership Estimated (Declaration) payments.
4040020000	CORPORATION INCOME TAX - TEXTILES	Revenue collected from textile corporations that are subject to the income tax laws of South Carolina.
4050010000	DOMESTIC CORPORATION LICENSE TAX	Revenue collected from domestic corporations doing business in South Carolina. "One mill upon each dollar paid to the capital stock and paid in as surplus of said corporation." (Minimum fee \$10.) Section 12-19-70, 1976 Code.

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4050020000	BANK TAX	4050020000 - 4050020001: Revenue collected from banks engaged in business in South Carolina - "4½% of the entire net income". Section 12-11-20, 1976 Code. Distribution of Bank Tax: 10% to General Fund of the State. 60% to the county in which the bank is located. 30% to the municipality in which the bank is located. If bank is not located inside of incorporated city or town, 40% is distributed to the General Fund of the State. Section 12-11-50, 1976 Code.
4050020001	BANK TAX - BANK DECLARATIONS	
4050030000	SAVINGS & LOAN ASSOC TAX	4050030000 - 4050030001: Revenue collected from Savings & Loan Associations doing business in South Carolina - 8% of net income. Section 12-13-30, 1976 Code.
4050030001	SAVINGS & LOAN ASSOC TAX - DECLARATIONS	
4050040000	ELECTRIC POWER TAX	A tax of one-half mill per kilowatt hour of electricity sold by any person for resale or sold to the ultimate user by any public utility or electric cooperative. Section 12-23-10, 1976 Code.
4050050000	FOREIGN CORPORATION LICENSE TAX	Revenue collected from foreign corporations doing business in South Carolina. "One mill upon each dollar paid to the capital stock and paid in as surplus of said corporation" (minimum fee \$10). Section 12-19-70, 1976 Code.
4050060000	UTILITIES TAX	A license fee levied upon utility companies operating within the State of South Carolina. The fee is one mill on each dollar of the fair market value of property, as determined by the Department of Revenue. There is no additional tax of 3 mills on utilities and electric cooperatives which is based on total gross receipts from business within South Carolina. Section 12-19-100 and 12-19-110, 1976 Code.
4060010000	COMMERCIAL NUCLEAR WASTE TAX	4060010000 - 4060010001: Revenue collected by the Department of Revenue for tax levied at \$4.00 per cubic foot of commercial nuclear waste stored or buried in the State of South Carolina. Revenue is earmarked for funding Education Finance Act. (1983-84 General Appropriation Act, Part II.)
4060010001	COMMERCIAL NUCLEAR WASTE LICENSE	

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4060020000	ADMISSION TAX	A tax of 4% levied upon all paid admissions to all places of amusement within this state and a license tax of 20% on admissions to view "X" rated and unrated motion pictures. Section 12-21-2420 and 12-21-270, 1976 Code as amended.
4060030000	ADMISSION TAX-WMRD	Revenue derived from the Admissions Tax from fishing piers along the coast of South Carolina is earmarked for the Commercial Fisheries Division of the Department of Natural Resources. Section 12-21-2420, 12-21-2710, 1976 Code.
4060040000	DEED RECORDING	A tax levied upon bonds, notes, mortgages, conveyances, leases and powers of attorney. The tax is paid by affixing revenue stamps to the taxable instruments. Section 12-24-90, 1976 Code.
4060060000	GIFT TAX	A tax imposed on the transfer of property by gift. Title 12, Chapter 17, Article 1, 1976 Code.
4060070000	SOFT DRINKS TAX	A tax levied upon soft drinks manufactured by bottlers and sold in the State. Also, a tax on syrups, powders and bases used in manufacturing soft drinks. Title 12, Chapter 21, Article 13, 1976 Code as amended.
4060080000	ESTATE TAX	A tax imposed on transfer of taxable estate. Section 12-15-10 1976 Code.
4060090000	ADMISSION TAX-BINGO	<u>4060090000 - 4060090003:</u> License tax charged to persons or organizations conducting bingo games where prizes of cash or merchandise are awarded. Section 12-21-2590, 1976 Code.
4060090001	ADMISSION TAX-BINGO-PAPER REV	
4060090002	ADMISSION TAX-BINGO-VIOLATIONS	
4060090003	ADMISSION TAX-BINGO-FAIRS	
4060100000	RETAILER LICENSE TAX	<u>4060100000 - 4060100001:</u> Annual retail license tax imposed on every person engaged in any business as a retailer. Section 12-35-320, 1976 Code.
4060100001	RETAILERS LICENSE TAX -NEW LICENSE	
4060110000	TRIBAL BINGO TAX	The tribe shall pay, in lieu of an admission, a head, a license, or any other bingo tax, a special bingo tax equal to ten percent of the gross proceeds received during each session. Section 27-16-110, 1976 code of laws.

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4060130000	PUB SERV CO ASSESS TAX	To receive the assessments levied by the Department of Revenue against the various Public Service Companies in the State as directed by Code of Law § 58-3-100. Received from the various County Treasurers.
4060150000	CONTROLLED SUBSTANCE TAX	A tax imposed on marijuana and controlled substances. Section 12-21-5090, 1976 Code as amended.
4060160000	AMNESTY REVENUE - MISCELLANEOUS TAX	To receive the assessments levied against those individuals who have been pardoned.
4060170000	UNEMPLOYMENT COMPENSATION INSURANCE TAX	Contributions made by employers on taxable payroll for the quarter. Section 41-31-10, 1976 Code.
4060170001	REIMBURSABLE REVENUE TYPE R	For Department of Employment & Workforce to record the unemployment reimbursable revenue from state agencies.
4060170002	REIMBURSABLE REVENUE TYPE S	For Department of Employment & Workforce to record the unemployment reimbursable revenue from local governments.
4060170003	REIMBURSABLE REVENUE TYPE T	For Department of Employment & Workforce to record the unemployment reimbursable revenue from non-profit organizations.
4060170004	INTERSTATE UI REIMBURSEMENT REVENUE	For Department of Employment & Workforce to record the unemployment reimbursable revenue from other states.
4060180000	ADMIN CONTINGENCY ASSESSMENT	Contributions made by employers on taxable payroll for the quarter. Section 41-27-410, 1976 Code.
4060190000	SECOND INJURY FUND ASSESSMENT	Assessment upon Worker's Compensation insurance carriers, self-insurers, and the State Worker's Compensation Fund to provide payment of claims as specified in SC Code of Laws, Section 42-9-400.
4060200000	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.
4070010000	AIRCRAFT TAX	Ad valorem tax collected from all airline companies operating in the state. Section 12-37-2450, 1976 Code as amended.
4070020000	PRIVATE CAR LINES TAX	Ad valorem tax collected from all private car lines operating in the state. Section 12-37-2150, 1976 Code as amended.
4070030000	MOTOR CARRIER PROPERTY TAX	Property tax collected on motor vehicles of motor carriers operating in this state. Section 12-37-2840, 1976 Code.

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4080010000	ANNUAL INSURANCE TAX	A tax that is based on a percentage of all premiums written in South Carolina.
4080020000	BROKERS PREMIUM TAX	Four percent of the total premiums that brokers write on surplus lines.
4080030000	FIRE INSURANCE INSPECT TAX	A tax that is based on a percentage of the premiums written in South Carolina that contain fire coverage. Purpose of tax is to defray any expenses involved in inspections of buildings and investigations of charges of discrimination of rates. Section 38-5-1250, 1976 Code.
4080040000	WORKERS COMPENSATION INSURANCE TAX	A tax based on a percentage of all workers compensation insurance premiums. It is administered and collected by the Insurance Commission. Sections 42-5-140, 150, 1976 Code.
4080050000	FIRE DEPARTMENT PREMIUM TAX	A tax based on a percentage of all premiums written in South Carolina that contain fire coverage. Sections 38-57-110/120, 1976 Code.
4080060000	WORKERS COMP INSURANCE TAX - WC INSOLVENCY FUND	Revenue collected by the Insurance Department which is earmarked for transfer to the State Workers Compensation Insolvency Fund by Section 42-7-200, 1976 Code. Sections 42-5-140, 150, 1976 Code.
4080070000	FIRE ACADEMY BOND TAX	An additional tax of thirty-five one-hundredths percent imposed annually on the gross premium receipts less premiums returned on canceled policy contracts and less dividends and returns of unabsorbed premium deposits of all fire insurance companies doing business in the State. Section 38-7-30, 1976 Code, as amended.
4080080000	INSURANCE PREMIUM TAX	4080080000 - 4080080004: In addition to all license fees and taxes otherwise provided by law, there is levied upon each insurance company licensed by the Commissioner an Insurance Premium Tax based upon total premiums. Section 38-7-20, 1976 Code of Laws.
4080080001	LIFE & HEALTH GUARANTY ASSESSMENT CREDIT	
4080080002	HEALTH INSURANCE POOL CREDIT	
4080080003	JOBS TAX CREDIT	
4080080004	INSURANCE PREMIUM TAX OTHER CREDITS	

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4080100000	WORKERS COMPENSATION SELF INSURANCE TAX	Maintenance tax collected from companies operating under self-insured workers compensation plan. Assessments and collections made by the South Carolina Workers' Compensation Commission. Section 42-5-190, 1976 Code.
4080120000	WORKERS COMP SELF INSURANCE TAX - WC INSOLVENCY FD	Revenue collected by the South Carolina Workers' Compensation Commission which is earmarked for transfer to the State Workers Compensation Insolvency Fund by Sections 42-5-190 and 42-7-200, 1976 Code.
4110010000	INSURANCE FEE	4110010000 - 4110010004: Fee collected from other states that charge insurance companies from South Carolina a tax rate that is higher than the rate that South Carolina charges.
4110010001	INSURANCE RETALIATORY FEE	
4110010002	INSURANCE EXAMINING FEE	
4110010003	INSURANCE LIQUIDATION FEE	
4110010004	INSURANCE PROCESSING FEE	
4110020000	MISCELLANEOUS FEE	4110020000 - 4110020019: 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.
4110020001	LOW INCOME HOUSING TAX CREDIT APPLICATION FEE	
4110020002	COMPLIANCE-MONITORING AND ADMINISTRATIVE	
4110020003	LATE FEES ON MORTGAGES	
4110020004	MISCELLANEOUS FEE NON-RESIDENT ACCIDENT	
4110020005	MORTGAGE SERVICING REVENUE	
4110020006	RETURNED CHECK FEE	
4110020007	CARS PAYMENT DISTRIBUTION	
4110020008	LEGAL ADVERTISING FEES	
4110020009	SERVICE AGREEMENT OTHER STATE AGENCY	
4110020010	MISCELLANEOUS FEES FREEDOM OF INFORMATION REQUESTS	
4110020011	MISCELLANEOUS FEES MAIT FEES	
4110020012	MISCELLANEOUS FEES OJP SERVICES	
4110020013	MISCELLANEOUS FEES HIGHWAY SAFETY	
4110020014	DOR NSF FEES	

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4110020015	MEDICAL RECORDS REQUESTS	Revenue collected for Medical Records Requests.
4110020016	STRUCTURED SETTLEMNT PURCHSE COMPANIES REGISTRATN	Registration fees collected by the Secretary of State from structured settlement payment companies operating in South Carolina due to the creation of the Structured Settlement Protection Act (S. 259) {Rat #29, Act #22 of 2023}. Section 15-50-90, Amended 1976 Code of Law.
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.
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.
4110020019	MARKET CONSTRUCTION & ASSET MANAGEMENT FEES	Revenue generated from market study and plan review fees for the Tax Credit Division of SC Housing.
4110030000	DOCKETING FEE	4110030000 - 4110030002: Fee charged to bring a case to court and have it placed on the docket.
4110030001	DOCKETING FEE - APPEAL	
4110030002	DOCKETING FEE - MOTION	
4110040000	MUNICIPAL CHARTER FEE	Fee charged to file a municipal charter.
4110050000	LAW EXAM FEE	Fee charged individuals who take the State Bar Examination. Twenty-five percent of the fee is deposited to the credit of the General Fund.
4110060000	DUAL PARTY RELAY SYSTEM FEE	Monthly fee collected by telephone companies regulated by the Public Service Commission for the administration of the Dual Party Relay System. Section 58-9-2530, 1976 Code as amended.

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4110070000	PUBLIC DEFENDER APPLICATION FEE	A \$25.00 application fee for Public Defender Services must be collected from every person who executes an affidavit that he is financially unable to employ counsel. Section 17-3-30, 1976 Code as amended.
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 2026-2027 Appropriation Act.
4110090000	WORKERS' COMPENSATION HEARING FEE	Filing fee for each requested hearing, settlement, or motion. Proviso 74.2, 2026-2027 Appropriation Act.
4110100000	FINANCIAL INSTITUTION EXAMINING FEE	4110100000 - 4110100003: Fee charged by Board of Financial Institutions to banks for the examination of a bank to cover the total funds appropriated for examination.
4110100001	FINANCIAL INSTITUTION EXAMINING FEE - BANK	
4110100002	FINANCIAL INSTITUTION EXAMINING FEE - S&L	
4110100003	FINANCIAL INSTITUTION EXAMINING FEE - CREDIT UNION	
4110110000	CREDIT NOTIFICATION FEE	4110110000 - 4110110001: Fees collected by the Commission on Consumer Affairs for notification to make Consumer Credit Sales, Consumer leases or Consumer loans. Section 37-6-203, 1976 Code as amended reads as follows: "A person required to file notification shall on or before January thirty-first of each year pay to the administrator an annual fee of fifty dollars for that year for each address in this state listed in the notification; provided, however, that the fee for any one person shall not be less than fifty dollars; provided, further, that a person who does not extend credit pursuant to written contracts and a person whose annual gross volume of business does not exceed one hundred fifty thousand dollars shall pay a fee of ten dollars."
4110110001	CREDIT NOTIF FEE-RENT TO OWN FILING	
4110120000	DOMESTIC CORPORATION FEE	Fee charged to Domestic Corporations for filing for a charter, amendments to the charter and dissolvent of charter.

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4110130000	CIRCUIT COURT FILING FEES	Under Section 8-21-310, the clerks of court, registers of deeds, or county treasurers, as may be determined by the governing body of a county, shall collect various uniform filing fees. Includes: real estate deeds, liens, easement agreements and power of attorney.
4110140000	FOREIGN CORPORATION FEE	Fee charged to Foreign Corporations for filing for a charter, amendments to charter and dissolvent of charter.
4110150000	COURT MOTIONS FEES	Under Section 8-21-320, there is assessed for every motion made in the court of common pleas and family court, not including motions made in family court juvenile delinquency proceedings, a fee of twenty-five dollars. The fee must accompany each motion filed.
4110160000	ALIMONY/CHILD SUPPORT FEES	Section 63-3-370(C): In actions for support for the spouse or dependent children, when paid through the court or through a centralized wage withholding system operated by the Department of Social Services and not directly, the court shall assess costs against the party required to pay the support in the amount of five percent of the support paid, which costs must be in addition to the support money paid. The revenue from the costs must be remitted as provided in Section 14-1-203.
4110170000	NOTARY PUBLIC FEE	Fee charged an individual to file for notary public commission.
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.
4110180000	UNIF COM CODE FEE	Fee charged for filing liens and various other security instruments.
4110190000	SECURITIES FEE	Fee charged for the registration of stocks and bonds.
4110190001	MONEY SERVICES FEE	Registration fees collected from Money Services Businesses operating in the state of South Carolina due to creation of Anti-Money Laundering Act (H. 4554). Section 35-11-100, Amended 1976 Code of Law.

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4110200000	STATE RUN PRIMARIES-FILING FEE	Filing fees for candidates whose names are on ballots to be voted on in all primaries, except municipal primaries. Section 7-13-40, 1976 Code as amended.
4110210000	MAGISTRATE COURT-COMPLAINT FILING FEES	Magistrate fees collected under Section 8-21-1010(A).
4110220000	MAGISTRATE COURT-CIVIL FILING FEES	Magistrate fees collected under Section 8-21-1010(A).
4110230000	FAMILY & CIRCUIT COURT FILING FEE	Under Section 14-1-204(B)(1), there is added to the fee imposed pursuant to Section 8-21-310(C)(1) an additional fee equal to fifty dollars.
4110240000	TRANSFER STATE BAR LICENSE FEES	4110240000 - 4110240001: A portion of the license fee for all members of the South Carolina Bar are transferred from the State Bar to the Judicial Department to support the operation of the disciplinary system.
4110240001	TRANSFR ST BAR LIC FEES LAWYER/JUDICIAL DSCPLNRY	
4110240002	E-FILING TECHNOLOGY FEES	A license fee for E-Filing court documents with the SC Judicial Department.
4110250000	EMPLOYMENT AGENCY LICENSE	A license issued to companies that are engaged in the business of locating employment for people.
4110260000	CHARITABLE ORGANIZATIONS SOLICIT PERMIT	A permit issued to charitable organizations each time they solicit funds. Section 33-55-40, 1976 Code.
4110270000	BUSINESS OPPORTUNITY SELLERS LICENSE	License issued to Business Opportunity Sellers by the Office of the Secretary of State. Section 39-57-50, 1976 Code.
4110280000	STATE ISSUED CERTIFICATE OF FRANCHISE	Fee collected for application for a state-issued Certificate of Franchise Authority from a person or entity seeking to provide cable service over a cable system as a cable provider in this state. Section 58-12-310, 1976 Code.
4110300000	BROKER-DEALER/ADVISER AUDIT FEE	Charge assessed for conducting an audit or inspection of the records of a broker-dealer or adviser registered or required to be registered. Section 35-1-411, 1976 Code.
4110310000	VOTING EQUIPMENT APPROVAL FEE	Fee charged for the approval of voting equipment.
4110320100	MORTGAGE PRODUCTION - ADMINISTRATION FEE	Administrative fees for loan review earned by the mortgage production department for services relating to the purchase of loans.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4110320101	MORTGAGE PRODUCTION - MCC ISSUANCE FEE	MCC issuance fees earned by mortgage production for administrative services related to the purchase of the tax credit.
4110320102	MORTGAGE PRODUCTION - MCC REISSUANCE FEE	MCC reissuance fees administrative fee for continuation of the tax credit to a new loan.
4110320103	MORTGAGE PRODUCTION - EXTENSION FEE	Extension fees paid by the borrower for extending the interest rate lock beyond the original lock period.
4110320104	MORTGAGE PRODUCTION - LATE DELIVERY FEE	Late fees earned for not receiving loan file documents on time from the originator for the purchase of loans.
4110320105	MORTGAGE PRODUCTION - FINAL DOC LATE DELIVERY FEE	Late fees earned for not receiving the final (trailing) documents on time from the originator for the purchase of loans.
4110320106	MORTGAGE PRODUCTION - LENDER APPLICATION FEE	Application fee changed to new lenders who wish to participate in SC Housing mortgage program.
4110320107	MORTGAGE PRODUCTION - MCC APPLICATION FEE	Application fee changed to lenders who wish to participate in SC Housing MCC program.
4110320108	MORTGAGE PRODUCTION - TBA GAIN/LOSS	To record gains/losses realized on loans within SC Housing TBA program.
4110320109	MORTGAGE PRODUCTION - LIP/VLIP REBATE	LIP/VLIP rebate earned through SC Housing TBA program.
4110320110	MORTGAGE PRODUCTION - TBA DPA RECAPTURE	Down payment assistance recaptured within the SC Housing TBA program for loans that are paid off prior to maturity.
4110320200	MORTGAGE SERVICING - LATE FEES	Late fees collected from borrowers for not making mortgage payments by the due date.
4110320201	MORTGAGE SERVICING - PHONE PAYMENT FEE	Fees collected from borrowers for taking making mortgage payments over the phone.
4110320202	MORTGAGE SERVICING - INSUFFICIENT FUNDS FEE	Fees collected from borrowers for having a payment returned for insufficient funds.
4110320203	MORTGAGE SERVICING - MISCELLANEOUS FEE	Miscellaneous service fees collected from borrowers for other services provided.
4116010000	SPEC FOOD MANUFACTURER'S LICENSE	4116010000 - 4116010001: License to purchase the alcoholic beverage used in the manufacture of food items directly from the manufacturer in containers holding greater quantities of liquor than are sold to a retail consumer. Section 61-6-710, 1976 Code.
4116010001	BAKERY FOOD MANUFACTURERS ABL LICENSE	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4116020000	ALCOHOLIC LIQUORS LICENSE	License to sell alcoholic liquors. Section 61-3-410, 1976 Code.
4116030000	BEER AND WINE LICENSE	Permit required of every person selling beer and wine. Applies to both retail and wholesale dealers. Section 61-9-310, 1976 Code.
4116050000	ALCOHOLIC LIQ FIL FEE-LOCAL OP	Nonrefundable filing fee of one hundred dollars for processing each application for special event sale and consumption permit. Section 61-5-180, 1976 Code.
4116070000	WINE SHIPPER'S LICENSE	License to ship wine from a manufacturer directly to a resident of this state. Section 61-4-747, 1976 Code.
4116080000	ABL INSPECTION FEES	Under Section 61-2-105, notwithstanding another provision of law, all initial alcoholic liquor and beer and wine license application fees are increased by one hundred dollars, all biennial alcoholic liquor and beer and wine beverage fees and licenses are increased by two hundred dollars, and all local operation permit fees are increased by fifty dollars. These additional funds must be collected by the Department of Revenue and as soon as practicable allocated to the State Law Enforcement Division to offset the costs of inspections, investigations, and enforcement. SLED is authorized to receive, expend, and carry forward these funds.
4120010000	LANDSCAPE ARCHITECT EXAM FEE	Fee charged for examination for landscape architect license.
4120020000	BOATING REGISTRATION FEE	4120020000 - 4120020010: Fee collected for registration of watercraft.
4120020001	WATERCRAFT TITLE/REGISTRATION FEES	
4120020002	OUTBOARD MOTOR TITLE FEES	
4120020003	DEALER PERMIT FEES	
4120020004	OUTBOARD MOTOR TITLE-DUPLICATE	Fee required to obtain a duplicate outboard motor title.
4120020005	OUTBOARD MOTOR DECALS	Fee required for producing replacement outboard motor decals.
4120020006	WATERCRAFT TITLES	Fee required to title a watercraft.
4120020007	WATERCRAFT TITLES	Fee required to obtain a duplicate watercraft title.
4120020008	WATERCRAFT REGISTRATIONS	Fee required to register a watercraft for three years.
4120020009	WATERCRAFT DECALS	Fee required for producing replacement watercraft registration decals.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4120020010	OUTBOARD/WATERCRAFT LATE FEES	Fee required for applications submitted past the required number of days for submitting an application tot tile/register/renew an outboard motor/watercraft.
4120030000	WAREHOUSE DIVISION FEE	Portion of fees collected from bonded warehouse owners which is deposited to the General Fund.
4120040000	COMMODITY BOARD ASSESSMENT	Fees and assessments collected by the various marketing commodity boards.
4120050000	GRAIN PRODUCERS GUARANTY FUND ASSESSMENT	An assessment imposed on all soybeans and other grains delivered by producers to grain dealers. The assessment is collected from the producer by the grain dealer and remitted to the Department of Agriculture. Act 156 of 1981.
4120060000	PRIM FOREST PROD ASSESSMENT	Assessment levied on all primary forest products harvested from lands within the state. Collections made by the Department of Revenue under Section 48-30-40, 1976 Code as amended. Deposited in Forest Renewal Fund.
4120070000	GRAIN DEALERS GUARANTY FUND ASSESSMENT	An assessment imposed on all grain handled by grain dealers. Section 46-40-30, 1976 Code.
4120080000	PRESERVATION TRANSACTION FEE	A transaction fee paid to reserve a campsite, cabin or other facilities through a central reservation system.
4120090000	DEALER & HANDLER AGRICULTURAL PRODUCTS LICENSE	License issued to dealers and handlers of agricultural products.
4120100000	CONDIMENTAL FEEDSTUFF FEE	Analysis and registration of brand name animal feed or additives from samples submitted.
4120110000	SEED INSPECTION LICENSE	License issued to persons that grow and package seed for sale or distribution. Revenue is used to defray the expenses of seed examinations and analyses. Section 46-21-40, 1976 Code.
4120120000	ANTIFREEZE INSPECT FEE	Analysis and registration of brand name antifreeze. Section 39-51-40, 1976 Code.
4120140000	PUBLIC WEIGHT MASTER LICENSE	A license issued to permit the certification of weight, measure or count upon which sale of product is based. Section 39-11-30, 1976 Code.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
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, 2026-2027 Appropriation Act.
4120170000	HUNTING FISHING LICENSE & PERMIT	4120170000 - 4120170035: License and/or permit issued to individual to hunt game and/or fish within the State. Section 50-1-150, 1976 Code.
4120170001	MIGRATORY WATERFOWL PERMIT	
4120170002	ANNUAL NON-RESIDENT FISHING LICENSE	
4120170003	ANTLERLESS DEER TAG APPLICATION FEE	
4120170004	ONE-DAY WILDLIFE MANAGEMENT AREA PERMITS	
4120170005	NON RESIDENT HUNTING LICENSE	
4120170006	HUNTING & FISHING LICENSE REVENUE	
4120170007	DOG/KENNEL REGISTRATION	
4120170008	COMMERICAL FUR	
4120170009	FRESHWATER COMMERICAL FISH	
4120170010	BIRD DOG TRAINING LICENSE	
4120170011	LICENSE COMMISSIONS	
4120170012	QUAIL BREEDERS LICENSE	
4120170013	SHOOTING PRESERVE (OPERATION OF)	
4120170014	FIELD TRIAL PERMITS	
4120170015	ALLIGATOR PROGRAM	
4120170016	RECEIPTS PUBLIC HUNTS	
4120170017	HERITAGE TRUST RECEIPTS	
4120170018	DNR SCIENTIFIC PERMITTING	
4120170019	WATERFOWL PERMIT PROP & PROT-FLYWAY	
4120170020	WATERFOWL PERMIT PROP & PROT-SC	
4120170021	FEDERAL WATERFOWL STAMP	
4120170022	WILD HOG PERMITS	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4120170023	BEAR TAGS	
4120170024	DRAW HUNT FEES	
4120170025	COMMERCIAL USE PERMIT	
4120170026	FALCONRY PERMIT	
4120170027	COMMERCIAL FW LICENSE	
4120170028	NONGAME FISH TAG	
4120170029	INDIVIDUAL DEER TAG	
4120170030	WILD TURKEY TAG	
4120170031	WILDLIFE MGMT AREA PERMIT	
4120170032	NONRESIDENT FW FISHING	
4120170033	DUPLICATE LICENSE	
4120170034	LIFETIME LICENSE	
4120170035	WILD TURKEY TAGS	Fees receipted from the sale of seasonal Wild Turkey Transportation Tags to resident and nonresident hunters in the state.
4120180000	MARINE RESOURCES LICENCES & PERMITS	4120180000 - 4120180014: Licenses and permits issued by the Marine Resources Division of the Department of Natural Resources related to the operations in salt water fishing and shellfish activity. Section 50-17, Article 3, 1976 Code.
4120180001	MARINE RES LIC & PERMITS - SHRIMP BAITING PERMITS	
4120180002	MARINE RES LIC & PERMITS - SALTWATER FISHING LIC	
4120180003	COMMERCIAL CULTURE/MARICULTURE APPLICATION	
4120180004	COMMERCIAL CULTURE/MARICULTURE PERMIT	
4120180005	SHELLFISH LICENSE - PROGRAM	
4120180006	CHARTER VESSEL LICENSE	
4120180007	SW FISHING PIER LICENSE	
4120180008	MARINE PERMITS	
4120180009	SCIENTIFIC COLLECTION PERMIT	
4120180010	COMMERCIAL SW LICENSE	
4120180011	DUPLICATE LICENSE	
4120180012	LIFETIME LICENSE	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4120180013	MARINE RESOURCES LIC & PERMITS - FLOUNDER PROGRAM	To record the increased portion of saltwater recreational license fees that will be used for the development and implementation of a flounder stocking program.
4120180014	MARINE RESRC LIC & PERMITS-ENHANCED SALTWATER FEE	To record the increases in certain saltwater recreational license fees in the Marine Resources programs that will be used to launch marine research, monitoring and management initiatives that have been unfunded.
4120190000	REVITALIZATION AGREEMENT APPLICATION FEE	Application fee received from businesses that enter into a revitalization agreement with the Advisory Coordinating Council for Economic Development. Section 12-10-100, 1976 Code.
4120200000	AQUACULTURE PERMIT	Permit issued by the Department of Natural Resources to a person or entity to engage in aquaculture activities. Section 50-18-235, 1976 Code.
4120210000	SOIL CLASSIFIERS LICENSE	Licenses issued by the examining board in the Department of Natural Resources to individuals qualified as Soil Classifiers. Section 40-65-15, 1976 Code.
4120220000	LANDSCAPE ARCHITECT LICENSE	License issued by the examining board in the Department of Natural Resources to individuals qualified as Landscape Architects. Regulation 74-6.
4120230000	WATER STRUCTURE PERMITS	A fee collected by Department of Natural Resources that will allow the owner of a structure existing on March 21,2007 to maintain his structure in its permitted location for five years. Section 49-30-50, 1976 Code of Laws.
4120240000	UNIFORM GRAIN ACT FEE	A fee assessed by the Department of Agriculture on the dealers and handlers of grains and oilseeds to reimburse the State General Fund for funds appropriated to administer the sampling, grading and inspection of grains and oilseeds. Section 46-42-60, 1976 Code as amended.
4120250000	SPECIAL PLATE - MOTOR VEHICLE LICENSE	A fee assessed by the Department of Motor Vehicles for all special personalized license plates.
4130010000	GED TESTING SERVICE FEE	Fee collected by Department of Education from applicant for high school certificate examination.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4130020000	PUBLIC EDUCATION E-RATE DISCOUNT REBATE	Universal Service Fees received from telecommunications providers. The fees are to be used to assist with the connectivity technology for public schools and libraries. Public Law 104-104, Telecommunications Act Of 1996.
4130030000	PROPRIETARY SCHOOL LICENSE	License issued by Department of Education to proprietary schools. Section 59-59-40, 1976 Code.
4130040000	SCHOOL BUS USE PERMIT	4130040000 - 4130040003: Permit issued for use of school bus for extra-curricular activities. Section 59-67-510, 1976 Code.
4130040001	BUS PERMIT - HAZARDOUS TRANSPORTATION	
4130040002	BUS DEADHEAD MILES - DRIVER RETURN	
4130040003	SCHOOL BUS USE PERMIT ROUTE	
4140010000	HEARING AID DEALER EXAM FEE	Fee charged for examination for hearing aid dealer license.
4140020000	ALTERATION CRITICAL AREA APPLICATION FEE	4140020000 - 4140020001: Administrative fee collected by Coastal Council upon application for a permit for alteration of any critical area as defined in Act 123 of 1977.
4140020001	OCRM PERMITTING FEES	
4140030000	STORMWATER PERMIT FEE	Fee collected by the Department of Natural Resources for the review of land disturbing activities. Section 48-14-120, 1976 Code as amended.
4140040000	SUBDIVISION ASSESSMENT FEES	Fee charged by for implementation of the subdivision evaluation procedures, public notices and public hearings.
4140050000	SEPTIC TANK PERMIT FEE	4140050000 - 4140050003: Permit fee charged for all approved septic tank applications. Section 44-1-180, 1976 Code and Regulation 61-56.
4140050001	INSTALL SEPTIC TANK PERMIT	
4140050002	COUNTY PORTION OF SEPTIC TANK PERMIT FEE	
4140050003	SEPTIC TANK CONTRACT OR PUMPER LICENSE	
4140060000	FOOD SERVICE INSPECTION FEE	4140060000 - 4140060004: An annual fee charged for the inspection of food service establishments and retail food stores. Section 44-1-180, 1976 Code. Regulation 61-25 and 61-26.
4140060001	RENEW FOOD PERMIT OR ST LICENSE	
4140060002	FOOD SERVICE OR RETAIL MARKET PERMIT	
4140060003	COUNTY PORTION OF INITIAL FOOD PERMIT FE	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4140060004	DAYCARE OR FOSTER HOME INSPECTION	
4140070000	ENVIRONMENTAL FEES	4140070000 - 4140070018: Fees charged for environmental permits, licenses, and certificates. Section 41.32, 1987-88 Appropriation Act.
4140070001	LAB CERTIFICATION FEE	
4140070002	WASTEWATER TREATMENT NPDES PERMIT FEE	
4140070003	WATER SUPPLY PERMIT FEE	
4140070004	AIR QUALITY PERMIT FEE	
4140070005	HAZARDOUS WASTE UNITS FEE	
4140070006	RECREATIONAL WATER PERMIT FEE	
4140070007	SWIMMING POOL CONSTRUCTION PERMIT FEE	
4140070008	WASTEWATER CONSTR AND WATER QUALITY CERT	
4140070009	VOLATILE ORGANIC COMPOUND FEE	
4140070010	EQC WASTEWATER NPDES GENERAL PERMIT	
4140070011	EQC WASTEWATER PLAN MODIFICATION	
4140070012	AGRICULTURE PERMIT FEES	
4140070013	AGRICULTURE APPLICATION FEES	
4140070014	PRIVATE DRINKING WELL WATER FEES	
4140070015	PRIVATE IRRIGATION WELL WATER FEES	
4140070016	PRIVATE WELL LAB ANALYSIS	
4140070017	STAFF DECISION - FILING FEE	
4140070018	SURFACE WATER ACT FEE	
4140070019	IT EQUIPMENT COLLECTION FEES	4140070019 - 4140070020: Fees charged relating to IT Equipment registration and recycling. Section 48-60-160.
4140070020	IT EQUIPMENT SHORTFALL FEES	
4140080000	SOLID WASTE MANAGEMENT FEE	Fees collected from the sale of tires, lead-acid batteries, white goods, and motor oil and similar lubricants for the management of the Solid Waste Management Trust Fund. Section 44-96-120, 1976 Code.
4140090000	DRYCLEAN FACILITIES/SOLVENT FEE	4140090000 - 4140090004: Registration fees collected from dry cleaning facilities and dry cleaning solvents industries. Section 44-56-470 and 44-56-480, 1976 Code.
4140090001	DRYCLEAN FACILITIES/SOLVENT FEE-TETRA SOLVENT FEE	
4140090002	DRYCLEAN FACILITIES/SOLVENT FEE-STODDARD SOLV FE	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4140090003	DRYCLEAN FACILITIES/SOLVENT FEE-FACILITY SURCHARGE	
4140090004	DRYCLEANING RESTORATION FEES	
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.
4140100001	DRYCLEANING RESTORATION DEDUCTIBLE	
4140100002	RECOVERY OF LUST TRUST 25K DEDUCTIBLE	
4140110000	HOSPITAL LICENSE FEE	A license issued to operate a hospital. Section 44-7-150, 1976 Code.
4140130000	FOSTER HOME LICENSE	4140130000 - 4140130004: A license issued by the Department of Social Services to persons that operate foster homes. Sections 43-15-40, 43-15-60, 1976 Code.
4140130001	FOSTER HOME LICENSE-GROUP HOMES <20	
4140130002	FOSTER HOME LICENSE-CHILD CARING INST	
4140130003	FOSTER HOME LICENSE-CHILD PLACING AGY	
4140130004	FOSTER HOME LICENSE-PRIVATE HOME	
4140140000	DAY CARE LICENSE FEE	4140140000 - 4140140007: A license issued by Department of Social Services to day care centers.
4140140001	DAY CARE LICENSE FEE-FAMILY HOME	
4140140002	DAY CARE LICENSE FEE GRP HOME	
4140140003	DAY CARE LICENSE FEE-REG CHURCH 13+	
4140140004	DAY CARE LICENSE FEE-CC CTR 13-49	
4140140005	DAY CARE LICENSE FEE-CC CTR 50-99	
4140140006	DAY CARE LICENSE FEE-CC CTR 100-199	
4140140007	DAY CARE LICENSE FEE-CC CTR 200+	
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.
4140170000	IONIZING RADIATION LICENSE	Registration license of the sources of ionizing radiation, including X-ray machines, nuclear power reactors, nuclear fuel reprocessing plants and nuclear fuel fabrication plants. Section 13-7-60, 1976 Code.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4140180000	RADIOACTIVE MAT LICENSE	4140180000 - 4140180003: A license issued for dealers for storage of radioactive materials. Section 13-7-60, 1976 Code.
4140180001	RADIOACTIVE MATERIALS LICENSE FEES EDP	
4140180002	RADIOLOGICAL FEES MANUAL BILLING	
4140180003	RADIOACTIVE SPECIAL PROJECT REVENUES	
4140190000	RADIOACTIVE WASTE TRAN PERMIT	A permit issued for transportation of radioactive material within the State. Section 13-7-60, 1976 Code.
4140200000	CONTROL SUBS REG FEE	4140200000 - 4140200002: A registration fee charged for operations related to controlled substances. Section 13-7-60, 1976 Code.
4140200001	CONTROLLED SUBSTANCE REGISTRATION EDP	
4140200002	MANUAL BILLING RECEIPTS	
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.
4140210001	HAZARDOUS WASTE LAND DISPOSAL FUND	
4140210002	HAZARDOUS WASTE UNCONTROLLED SITES PROGRAM	
4140210003	HAZARDOUS WASTE INSPECTOR FEES	
4140210005	NON HAZARDOUS WASTE LAND DISPOSAL FUND	
4140210006	NON HAZARDOUS WASTE UNCONTROLLED SITES	
4140210007	HAZARDOUS WASTE COUNTY ENTITLEMENT FUND	
4140220000	HYPODERMIC DEVICES LICENSE	Fee collected for license issued to registered pharmacist or registered assistant pharmacist and authorized veterinary medicine suppliers for the sale of hypo-syringes and needles. Section 40-53-930, 1976 Code.
4140240000	TERMINAL FAC REGISTRATION CERTIFICATION FEE	Certification fee charged for the operation of any waterfront or offshore terminal facility. Section 48-43-510, 1976 Code.
4140250000	MINING PERMIT FEE	Mining permit application fees and other fees associated with the implementation of the S.C. Mining Act. Section 58.9, 1990-91 Appropriation Act.
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).

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
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.
4140270001	ASBESTOS DEMOLITION LICENSE FEES	
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.
4140280001	ENVIRONMENTAL IMPACT FEES DEPT OF AGRICULTURE	
4140280002	UST FEE STATUTE 44-2-60(A)	
4140290000	NURSING HOME FEE	A fee charged each licensed nursing home for a licensed bed. Section 44-7-270, 1976 Code.
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.
4140320000	HAZARDOUS WASTE INCINERATION FEE	A fee of ten dollars a ton on the incineration of hazardous waste in this State whether the waste was generated within or outside of the State. Section 44-56-170, 1976 Code as amended.
4140330000	CERTIFICATE OF PUBLIC ADVANTAGE FEE	Application fee from the submitting parties sufficient to cover the cost of processing the application. Section 44-7-530, 1976 Code.
4140340000	RADIOACTIVE WASTE ADMIN SURCHARGE	Surcharge on waste disposed at regional disposal facilities within the state to reimburse the state for administrative expenses of the Atlantic Compact. Section 48-46-60, 1976 Code.
4140350000	ASBESTOS TRAINING COURSE LICENSE	License fee collected for approved training courses pertaining to asbestos removal.
4140360000	HEARING AID DEALER LICENSE	License issued to individuals who have qualified to be dealers in hearing aids. Section 40-25-40, 1976 Code.
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.
4140370001	MIDWIFE EXAMINATION FEE	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
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.
4140390000	MASTER CONTRACTOR LICENSE FEES	License issued to contractors, certifying the individual as a Master Contractor.
4140390001	MASTER CONTRACTOR APPLICATION FEE	Application fee administered to certify individuals as a Master Contractor.
4140390002	MASTER CONTRACTOR ANNUAL RENEWAL FEE	Renewal fee administered to recertify individuals as a Master Contractor.
4140400000	HAZARDOUS WASTE FEE	4140400000 - 4140400002: A fee charged for operations dealing in the storage of hazardous waste. Section 13-7-60, 1976 Code.
4140400001	HAZARDOUS WASTE LARGE QUANTITY GENERATOR	
4140400002	HAZARDOUS WASTE SMALL QUANTITY GENERATOR	
4150010000	UNINSURED MOTOR VEHICLE FEE	Fee collected by the Department of Motor Vehicles for the registration of an uninsured motor vehicle. This fee is for the privilege to drive and operate an uninsured motor vehicle on the South Carolina roads. Section 56-10-510, 1976 Code as amended.
4150020000	POLYGRAPH EXAM FEE	Fee charged by SLED for examination for polygraph operator license.
4150030000	PARDON APPLICATION FEE	Each Pardon Application must be accompanied with a Pardon Application fee of \$50.00. Section 24-21-960, 1976 Code as amended.
4150040000	ELECTRONIC MONITORING FEE	Fee assessed on persons placed on electronic monitoring. Section 42.2 in the Fiscal Year 1996-97 Appropriation Act.
4150050000	COLLECTION FEE	Collection fee assessed to each court ordered restitution program for all offenders under probationary and intensive probationary supervision. Section 24-21-490, 1976 Code.
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, 2026-2027 Appropriation Act.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4150070000	EXTRADITION FEE	Under Section 24-21-87(A), the Department of Probation, Parole and Pardon Services may charge offenders a fee based on the number of miles and length of time required to perform an extradition. The fee must be used to offset the cost of extradition. All unexpended revenues of this fee at year end must be retained and carried forward by the department and expended for the same purpose.
4150080000	IGNITION INTERLOCK DEVICE - INDIGENT PROGRAM FEE	Fee collected by the Department of Probation, Parole and Pardon Services for Ignition Interlock Device (IID) fees. Section 56-5-2941.
4150080001	IGNITION INTERLOCK DEVICE - ANNUAL CERTIFICATION	Fee collected by the Department of Probation, Parole and Pardon Services for annual invoices to the manufacturers for Device Certification per solicitation 5400015710.
4150090000	MOTOR TRANSPORT FEE	Registration of motor carriers operating in the State of South Carolina. Fees are assessed by determining weight of vehicle. Section 58-23-568, 1976 Code.
4150100000	MOTOR VEHICLE LICENSE	4150100000 - 4150100030: Fees collected by the Department of Motor Vehicles for motor vehicle registration, plates and titles and driver's licenses and permits. Section 57-3-610, 1976 Code, as amended.
4150100001	M/V LICENSE-REG PLATES TITLES	
4150100002	M/V LICENSE- LICENSES/PERMITS	
4150100004	M/V LICENSE-UNCLASS REVENUE	
4150100006	M/V LICENSE- REGISTRATION FEES	
4150100007	M/V LICENSE-TRANSFERS	
4150100008	M/V LICENSE-DUPPLICATES	
4150100009	M/V LICENSE-PENALTIES	
4150100010	M/V LICENSE-EXCESS FEES	
4150100011	M/V LICENSE-BACK FEES	
4150100012	M/V LICENSE-PERSONALIZED FEES	
4150100013	M/V LICENSE-REPLACEMENT FEES	
4150100014	M/V LICENSE-SAMPLE FEES	
4150100015	M/V LICENSE-COLLEGE FEES	
4150100016	M/V LICENSE-TITLE FEES	
4150100017	M/V LICENSE-TEMPORARY PLATES	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4150100019	M/V LICENSE-IRP PLATES	
4150100020	M/V LICENSE-KNOWLEDGE TESTS	
4150100021	M/V LICENSE-DRIVER LICENSE FEES	
4150100022	M/V LICENSE-ID CARDS	
4150100023	M/V LICENSE-BEGINNERS PERMITS	
4150100026	M/V LICENSE-CDL FEES	
4150100027	M/V LICENSE-TRANSPORTER PERMITS	
4150100028	M/V LICENSE-PROD/HNDL OF LICENSE PLATES	
4150100029	M/V LICENSE-TRAILER REG	
4150100030	M/V LICENSE-DMV COST RECOVERY	
4150110000	CLASS-C LICENSE DECAL FEE	Fees collected by the Public Service Commission from motor vehicle carriers that have Class C Certificates. Section 58-23-1080.
4150120000	INFRASTRUCTURE MAINTENANCE FEE	Revenue received from fees created per Act 40 – SC Infrastructure & Economic Development Reform.
4150120001	INFRASTRUCTURE MAINTENANCE FEE - OUT OF STATE REG	Revenue source created per Act 40 - SC Infrastructure & Economic Development reform Act. Once time 5% or \$250 max charge for vehicles registering in South Carolina from another state.
4150120002	ROAD USE FEE - NON-GAS POWERED VEHICLES	Revenue received from road use fees created per Act 40 § 6 for non-gas powered motor vehicles.
4150120003	ROAD USE FEE - HYBRID POWERED VEHICLES	Revenue received from road use fees created per Act 40 § 6 for hybrid powered motor vehicles.
4150120004	ROAD USE FEE - LARGE COMMERCIAL MOTOR VEHICLES	Revenue received from road use fees created per Act 40 § 8(A) § 12-37-2850 for large commercial motor vehicles.
4150130000	DHPT-OTHER PERMITS	4150130000 - 4150130003: Various permits issued to authorize the operation of certain vehicles or the sale of certain goods or services.
4150130001	DHPT-OTHER PERMITS OVERSIZE/WEIGHT VEH	
4150130002	DHPT OUTDOOR ADVERTISING PERMITS	
4150130003	DHPT-VEGETATION MAINTENANCE AGREEMENT	
4150140000	INTERSTATE MOTOR CARRIER FEE	4150140000 - 4150140001: Fee charged for registration of interstate authority by motor carriers, Section 58-23-640, 1976 code as amended.
4150140001	INTERSTATE MOTOR CARRIER REG FEES	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4150150000	MOTOR VEHICLE INSPECTION FEES	Fees collected for certificates issued to business establishments authorizing the inspection of motor vehicles.
4150160000	MISC VEHICLE PERMITS	4150160000 - 4150160004: Various permits issued to authorize the operation of certain vehicles or the sale of certain goods or services.
4150160001	MISC VEHICLE PERMITS OVERSIZE & OVERWEIGHT VEHICLE	
4150160002	MISC VEHICLE PERMITS HANDICAPPED PLACARD	
4150160003	MISC VEHICLE PERMITS GOLF CART PERMIT	
4150160004	MISC VEHICLE PERMITS DEALER PERMITS RET	
4150170000	FINANCIAL RESPONSIBILITY FEES	4150170000 - 4150170001: Fees charged for the reinstatement of vehicle plates after failure by the owner to meet certain rules or regulations.
4150170001	FINANCIAL RESP FEE-DMV REINSTATEMENT	
4150180000	MOTOR FUEL LICENSES	License issued to Motor Fuel Suppliers and Importers. Section 12-28-1100, 1976 Code. 1702.
4150190000	GUN LICENSE - PRIVATE DETECTIVE SECURITY	4150190000 - 4150190002: Licenses and/or registrations issued by State Law Enforcement Division to private security/detectives and gun dealers. Section 21-31-130 and Section 40-17-10, 1976 Code as amended.
4150190001	LICENSE-GUN DEALER	
4150190002	LICENSE-PRIVATE DETECTIVE/SECURITY FEES	
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, 2026-2027 Appropriation Act.
4150210000	CONCEALED WEAPON PERMIT	Permit issued by State Law Enforcement Division for the carrying of concealed weapons. Section 23-31-120, 1976 Code as amended.
4150230000	TOLL ROAD FEE	Toll collected from users of toll roads. Revenue used to defray the cost of the project.
4150230001	TOLL - MAINTENANCE	Revenue received for maintenance on toll roads.
4150230002	TOLL - TRANSPONDERS	Revenue received from the sale of transponders.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4150240000	MOTOR VEHICLE DEALER CLOSING FEE	Every motor vehicle dealer charging closing fees on a motor vehicle sales contract shall pay a one-time registration fee each state fiscal year to the Department of Consumer Affairs. Section 37-2-307, 1976 Code.
4150250000	POLYGRAPH OPERATOR LICENSE	License issued by SLED to individuals who are qualified to operate a polygraph machine Section 4-53-90, 1976 Code.
4150260000	STATE CONSTABLE LICENSE FEE	Fees collected (by authority of Act 475 of 1983) from all state constables appointed without additional compensation pursuant to provisions of Section 23-1-60 and for renewal applications, except for employees of the State or any political subdivision appointed in line of duty.
4150270000	CONVICTED VIOLENT OFFENDER FEE	Fee collected from convicted violent offenders, who are currently on parole/probation.
4150280000	ADMINISTRATIVE MONITORING FEE	Administrative Fee collected for monitoring individuals who are currently on parole.
4160010000	INSURANCE LICENSE	4160010000 - 4160010009: A license issued by the Insurance Department to insurance agents.
4160010001	INSURANCE AGENTS LICENSE	
4160010002	INSURANCE ADJUSTORS LICENSE	
4160010003	INSURANCE BROKERS LICENSE	
4160010004	INSURANCE FIXED LICENSE	
4160010005	INSURANCE AGENCY LICENSE	
4160010006	INSURANCE APPRAISERS LICENSE	
4160010007	PRIVATE UTILIZATION REVIEW AGENTS FEE	
4160010008	REINSURANCE INTERMEDIARY LICENSE FEES	
4160010009	SERVICE CONTRACT PROVIDER FEE	
4160020000	BAIL BONDSMAN RUNNER LICENSE	License issued by the Insurance Department to bail bondsman and runners. Section 38-63-110, 1976 Code.
4160030000	PROFESSIONAL & OCCUPATION EXAM FEE	A fee collected from individuals for an examination under the Department of Labor, Licensing and Regulation. The fee does not include any separate fees as may be required for application or license. Also see G/L 4160060000.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4160040000	WORKERS COMP SELF INSURANCE APPLICATION FEE	Fee collected by Workers' Compensation from applicants seeking "Self Insurer" status under Workers' Compensation Act.
4160060000	PROFESSIONAL & OCCUPATION APPLICATION FEE	For an application for individuals or entities applying to agencies in the Department of Labor, Licensing and Regulation for a new or initial license. The fee does not include any separate fees as may be required for examination or license. Also see G/L 4160030000.
4160070000	PRENEED BURIAL CONTRACT FEE	A contract fee collected by the Department of Consumer Affairs on each preneed contract sold by a licensed provider. Section 32-7-50, 1976 Code.
4160080000	CREDIT CARD FILING FEE	Credit card notification filing fee collected from every creditor engaged in this state in making consumer loans pursuant to a lender credit card or similar arrangement. Section 37-3-306, 1976 Code.
4160090000	CERTIFICATE OF AUTHORITY FEE	Fee collected from any person engaged in selling, furnishing, or making available to members, either as principal or agent, motor club services. Section 39-61-70, 1976 Code.
4160100000	MOTOR CLUB REPRESENTATIVE FEE	Fee collected from any individual designated by the club who acts or aids in any manner in the solicitation, negotiation, or renewal of service contracts. Section 39-61-120, 1976 Code.
4160110000	ATHLETE AGENT FEE	Registration fee collected from athlete agents. Section 59-102-20, 1976 Code.
4160120000	PROFESSIONAL EMPLOYER ORG./STAFF LEASING SERV. FEE	Fees collected by the Department of Consumer Affairs for the regulation of PEO/Staff Leasing Services. Section 40-68-30, 1976 Code, as amended.
4160130000	DEFERRED PRESENTATION INVESTIGATION FEE	<u>4160130000 - 4160130001:</u> Fee collected when applying for a deferred presentment/checking services license. Section 34-41-40, 1976 Code.
4160130001	CHECK CASHING SERVICE INVESTIGATION FEE	
4160140000	DEFERRED PRESENTATION EXAM FEE	<u>4160140000 - 4160140001:</u> Fee charged by the State Board of Financial Institutions to deferred presentment/check cashing services for the examination of licensees records.
4160140001	CHECK CASHING SERVICE EXAM FEE	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4160150000	PRENEED FUNERAL LOSS REIMBURSEMENT FEE	The five dollar portion of a contract fee and the one hundred dollar portion of a license renewal fee collected by the Department of Consumer Affairs and allocated to the Preneed Funeral Loss Reimbursement Fund. Section 32-7-50, 1976 Code.
4160160000	LEC CONTRIBUTIONS	4160160000 - 4160160001: Distributions issued to local exchange carriers to recover revenues lost through the concurrent reduction of the Intrastate Switched Access Rates. Section 58-9-280, 1976 Code as amended.
4160160001	LEC CONTRIBUTIONS - LATE FEES	
4160170000	UNIVERSAL SERVICE FUND CONTRIBUTIONS	4160170000 - 4160170001: Distribution issued to eligible telecommunications carriers to recover revenues lost through the elimination of implicit subsidies. Section 58-9-280, 1976 Code as amended.
4160170001	UNIVERSAL SERVICE FUND CONTRIBUTIONS-LATE FEES	
4160180000	FIREWORKS LICENSES	An annual license required for wholesalers and jobbers selling fireworks within the State of South Carolina. Section 23-35-70, 1976 Code.
4160190000	COIN OPERATED DEVICES LICENSES	4160190000 - 4160190002: Various licenses required for the use of coin operated machines, for the playing of music, games or amusement.
4160190001	COIN OPERATED DEVICES LICENSE PENALTIES	
4160190002	COIN OPERATED DEVICES LICENSE VIDEO POKER PERMITS	
4160200000	MORTGAGE BROKER RECORDS AMENDMENT FEES	A license fee collected by Department of Consumer Affairs from mortgage brokers to make changes to their records.
4160210000	LIQUID PETRO GAS FEE	License issued to dealers of liquid petroleum gas. Section 39-43-50, 1976 Code.
4160230000	FINANCE CO LICENSE	4160230000 - 4160230004: A license issued to companies that are engaged in the finance business.
4160230001	CONS:R/S APPLICATION FEE	
4160230002	CONS:R/S ANNUAL FEE	
4160230003	SUPERVISED BRANCH APP FEES	Supervised Lender branch office license application fees received by the Board of Financial Institutions.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4160230004	SUPERVISED BRANCH RENEWAL FEES	Supervised Lender branch office license renewal fees received by the Board of Financial Institutions.
4160260000	COSMETOLOGY SHOP LICENSE	A license issued by the Board of Cosmetic Art Examiners to operate a shop. Section 40-13-240, 1976 Code.
4160270000	PROFESSIONAL & OCCUPATION LICENSE FOR A SCHOOL	A license fee collected for the operation of a school issued by boards and commissions in the Department of Labor, Licensing, and Regulation.
4160300000	CONTRACTOR LICENSE	License issued to general and mechanical contractors by the Contractors Licensing Board. Section 40-11-170, 1976 Code.
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.
4160320000	PRENEED BURIAL CONTRACT LIC	A license fee collected by the Department of Consumer Affairs for a license to sell preneed contracts. Section 32-7-50, 1976 Code.
4160320001	PRENEED BURIAL CONTRACT LICENSE RENEWEL	A license fee collected by the Department of Consumer Affairs to renew a license to sell preneed contracts. Section 37-2-50, 1976 Code.
4160330000	EXPLOSIVE USE PERMIT	Permit fee charged to certify or license persons selling, storing, or using explosives and to provide penalties for violations. Section 23-36-40, 1976 Code.
4160340000	PAWNBROKER CERTIFICATE OF AUTHORITY	A Certificate of Authority issued by the Consumer Affairs Commission to pawnbrokers. Section 40-39-120, 1976 Code of Laws.
4160350000	MORTGAGE BROKER REGISTRATION FEE	4160350000 - 4160350001: A license fee collected by Department of Consumer Affairs from mortgage brokers engaging in the business of processing, placing, or negotiating a mortgage or offering to process, place, or negotiate a mortgage. Section 40-58-30, 1976 Code of Laws.
4160350001	MORTGAGE BROKER INITIAL PROCESSING FEE	
4160360000	LOBBYIST REGISTRATION FEE	A registration fee collected from a person who acts as a lobbyist or corporate entity that will have lobbyist act on their behalf before the General Assembly of South Carolina. Rules of The House of Representatives for the 1991 and 1992 Sessions of the General Assembly.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4160380000	LICENSE PERMIT FEES-FIRE EQUIPMENT	The Division of State Fire Marshal is authorized to charge a license fee of one hundred dollars for all class fire equipment licenses issued by the Division of State Fire Marshal and a permit fee of twenty-five dollars for all class fire equipment permits issued by the Division of State Fire Marshal. Section 23-9-45, 1976 Code as amended.
4160390000	CONTINUING CARE RETIREMENT COMMUNITY LIC	Fee collected for license issued by the Consumer Affairs Commission for operation of a Continuing Care Retirement Community. Section 37-11-30, 37-11-50, 1976 Code.
4160390001	CCRC - PRELIMINARY LICENSE & RENEWAL FEE	Fees for initial preliminary and renewal licenses from Continuing Care Retirement Communities (CCRCs) that advertise or collect reservation deposits.
4160400000	BINGO LICENSE	License to manufacture, distribute or use bingo cards and for the privilege of engaging in the business as a bingo promoter. Section 12-21-3950, 12-21-4240, 1976 Code.
4160410000	CREDIT COUNSELING ORGANIZATION FEE	4160410000 - 4160410001: Fee collected for license issued to a credit counseling organization, Section 37-7-104, 1976 Code.
4160410001	CREDIT COUNSEL INVESTIGATION FEE	
4160420000	BUNGEE JUMP FACILITY FEE	Fees collected for permit issued by the Department of Labor, Licensing, and Regulation for the operation of a bungee jump facility. Section 52-19-60, 1976 Code.
4160430000	DEFERRED PRESENTATION APPLICATION FEE	4160430000 - 4160430003: Fee collected when applying for a deferred presentment/check cashing services license. Section 34-39-150, 1976 Code.
4160430001	CHECK CASH SERV APPLICATION FEE	
4160430002	DEFERRED BRANCH APPLICATION FEES	Deferred Presentment branch office license application fees received by the Board of Financial Institutions.
4160430003	CHECK BRANCH APPLICATION FEES	Check Cashing branch office license application fees received by the Board of Financial Institutions.
4160440000	DEFERRED PRESENTATION ANNUAL FEE	4160440000 - 4160440004: A license issued by the State Board of Financial Institutions to deferred presentment/check cashing services. Section 34-39-150, 1976 Code.
4160440001	CHECK CASHING SERVICE ANNUAL FEE	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4160440002	DEFERRED BRANCH RENEWAL FEES	Deferred Presentment branch office license renewal fees received by the Board of Financial Institutions.
4160440003	CHECK BRANCH RENEWAL FEES	Check Cashing branch office license renewal fees received by the Board of Financial Institutions.
4160440004	SUPERVISED BRANCH INVESTIGATION	Supervised branch office investigation fees received by the Board of Financial Institutions.
4160450000	PREPAID LEGAL SERVICES FEE	4160450000 - 4160450001: A registration fee collected by Consumer Affairs Commission from a person or entity offering prepaid legal services to the general public or a segment of the general public. Section 37-16-40, 1976 Code.
4160450001	PREPAID LEGAL SERVICES FEE-LEGAL REP FEE	
4160460000	DISCOUNT MEDICAL PLAN ORGANIZATION FEE	Registration fee collected from discount medical plan organizations, marketers, and representatives engaged in the sale, marketing, promotion, advertisement, or distribution of discount medical plans or other purchasing devices or mechanisms. Section 37-17-40, 1976 Code.
4160470000	MODULAR CERTIFICATION LABEL FEE	A fee charged for the certification label that is permanently affixed to each transportable section of each factory built modular structure for sale within the state. Section 23-41-80, 1976 Code.
4160480000	ELEVATOR FEES	Operating permit issued by Department of Labor, Licensing, and Regulation to the owner of an elevator or similar device. Section 41-16-140, 1976 Code.
4160490000	AMUSEMENT RIDE FEE	Operating permit issued by Department of Labor, Licensing, and Regulation to the owner of an amusement device used at carnivals, fairs, and amusement parks. Section 41-18-120, 1976 Code of Laws.
4160500000	PROF & OCCUP APPLICATION FOR SPECIALTY CERTIFICATE	An application fee for a specialty, certification or official recognition issued by boards and commissions in the Department of Labor, Licensing, and Regulation. This fee may include the issuance of an initial license.
4160510000	NONCOMMERCIAL PESTICIDE APPLICATOR FEE	Fees charged by Clemson University Public Service Activities for noncommercial pesticide applicators annual licensing fee of fifty dollars. 2009-2010 Appropriations Act.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4160520000	MORTGAGE ORIGINATOR LICENSE	A license fee collected by Department of Consumer Affairs from mortgage originators engaging in the business of processing, placing, or negotiating a mortgage or offering to process, place, or negotiate a mortgage. Section 40-58-30, 1976 Code of Laws.
4160530000	MORTGAGE BROKER BRANCH/SATELLITE OFFICE FEE	4160530000 - 4160530002: A fee collected by Department of Consumer Affairs from a mortgage broker licensee for each branch or satellite location. Section 40-58-100, 1976 Code of Laws.
4160530001	MORTGAGE BROKER SATELLITE OFFICE FEE	
4160530002	MORTGAGE BROKER BRANCH OFFICE FEE	
4160540000	CREDIT COUNSELOR FEE	Application fee for licensing as a credit counselor. Section 37-7-104, 1976 Code.
4160550000	PROFESSIONAL & OCCUPATION LICENSE RENEWAL FEE	4160550000 - 4160550002: Professional and occupational license renewal, re-registration, reactivation, reinstatements for individuals and entities by various boards, commissions, and agencies.
4160550001	TATTOOING LICENSE AND INSPECTION FEE	
4160550002	BODY PIERCING LICENSE FEE	
4160570000	ARBITRATION & MEDIATION CERTIFICATION	Annual certification fee collected by the Board of Arbitrator and Mediator Certification from licensed arbitrators and mediators.
4160590000	FERTILIZER INSPECTION FEE	Fees charged by Clemson University Public Service Activities of one dollar and fifty cents per ton for inspection of commercial fertilizer sold or distributed in this state for Fiscal year 2009-2010. 2009-2010 Appropriation Act.
4160600000	LIME INSPECTION FEE	Fees charged by Clemson University Public Service Activities of fifty cents per ton for Agricultural Liming Materials sold or distributed in this state. 2009-2010 Appropriation Act.
4160610000	MORTGAGE LENDER LICENSE	4160610000 - 4160610002: A license fee collected by the Board of Financial Institutions from mortgage lenders, for both new licenses and renewals
4160610001	MORTGAGE LENDER LICENSE - NEW	
4160610002	MORTGAGE LENDER LICENSE - RENEW	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4160620000	MORTGAGE LENDER BRANCH LICENSE	4160620000 - 4160620002: A license fee collected by the Board of Financial Institutions from mortgage lender's branch locations, for both new licenses and renewals
4160620001	MORTGAGE LENDER BRANCH LICENSE - NEW	
4160620002	MORTGAGE LENDER BRANCH LICENSE - RENEW	
4160630000	MORTGAGE LOAN ORIGINATOR LICENSE	4160630000 - 4160630002: A license fee collected by the Board of Financial Institutions from mortgage loan originator license, for both new licenses and renewal.
4160630001	MORTGAGE LOAN ORIGINATOR LICENSE - NEW	
4160630002	MORTGAGE LOAN ORIGINATOR LICENSE - RENEW	
4160640000	MORTGAGE EXAM FEE	Not currently used in SCEIS; recommended use would be for any fees collected in association with the Mortgage Loan Originator Test.
4160650000	EARNED WAGE ACCESS SERVICES PROVIDERS FEE (E-WASP)	A \$1,000 fee paid by earned wage access service providers to be able to offer consumer directed or employer integrated wage access services in South Carolina per Act 190 and Chapter 5, Title 39 of the SC Code of Law.
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, 2026-2027 Appropriation Act.
4170020000	MARRIAGE LICENSE FEE	Marriage license fees collected by probate judges and clerks of court and remitted to State Treasurer in accordance with Section 20-1-375, 1976 Code as amended.
4210010000	TOBACCO SETTLEMENTS	Distributions received by the state from a lawsuit with the tobacco companies.
4220010000	COURT FINE	4220010000 - 4220010004: The portion of court fines from all courts designated for remittance to State General Fund or to be spent for a specific purpose will be classified under this code.
4220010001	COURT FINE-GENERAL SESSIONS	
4220010002	COURT FINE-MAGISTRATE	
4220010003	COURT FINE-MUNICIPAL	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4220010004	COURT FINES - SANCTIONS	
4220020000	UNFAIR TRADE PRACTICE CIVIL PENALTY	4220020000 - 4220020003: Penalty for violations of unfair trade practice.
4220020001	WIC CIVIL PENALTIES ASSESSED	
4220020002	WIC CLIENT POST PAYMENT COLLECTIONS	
4220020003	WIC VENDOR POST PAYMENT COLLECTIONS	
4220040000	SECURITIES ADMINISTRATIVE FINE	Administrative fines imposed by the Securities Commissioner for violation of securities laws, Section 35-1-1475, 1976 Code.
4220040001	MONEY SERVICES ADMINISTRATIVE FINE	Administrative fines imposed by the Money Services Commissioner for violation of money services laws. Sections 35-11-740 and 35-11-825 of the Code of Laws.
4220050000	PUBLIC CHARITIES FINES	Fines assessed for violations of the South Carolina Solicitation of Charitable Funds Act. Section 33-56-160, 1976 Code.
4220060000	COMMTY CORR PLAN ASSESSMENT	An assessment, which is in addition to any other fine or cost, imposed on a person who is convicted, pleads guilty as nolo contendere or forfeits bonds. Section 24-23-210, 1976 Code as amended.
4220070000	LATE REPORT FINES	Administrative fines imposed by the Board of Financial Institutions for failure to file, or filing an incomplete annual report.
4220080000	CONTINUING EDUCATION FINES	Fines associated with the lack of required continuing education hours necessary for a particular license.
4220090000	MORTGAGE LENDING ADMINISTRATIVE PENALTY	Administrative fines imposed by the Board of Financial Institutions for violation of mortgage lending laws.
4220100000	FINE PROHIBITED ACTION VIOLATIONS COMMISSION ORDER	Administrative fines/penalties that occur as a result of Violations of Commission Orders.
4220110000	CONDITIONAL DISCHARGE GENERAL SESSIONS	4220110000 - 4220130000: Fees collected by the Prosecution Coordination Commission for defendants that have entered the conditional discharge program.
4220120000	CONDITIONAL DISCHARGE MAGISTRATE	
4220130000	CONDITIONAL DISCHARGE MUNICIPALITY	
4220140000	IMMIGRATION FINES	Not currently used in SCEIS; recommended use would be for any fees collected in association with immigration related activities.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4220150000	CONSUMER ADMINISTRATIVE PENALTY	Administrative fines imposed by the Board of Financial Institutions for violation of consumer finance lending laws.
4220160000	STRUCTURED SETTLEMENT PURCHASE COMPANIES FINES	Administrative fines assessed by the Secretary of State for individuals who fails to file a registration application by the deadline to become a structured settlement payment company per the Structured Settlement Protection Act (S. 259) {Rat #29, Act #22 of 2023}. Section 15-50-160, Amended 1976 Code of Law.
4221010000	SAFE DRINK WATER ACT FINE	Fine for violations of the Safe Drink Water Act.
4221020000	POLLUTION CONTROL ACT FINE	Fines imposed for the violation of the Pollution Control Act.
4221040000	HOSPITAL & NURSING HOME PENALTY	4221040000 - 4221040002: Penalty assessed for violation of regulations pertaining to hospitals and nursing homes.
4221040001	CIVIL MONETARY PENALTIES	
4221040002	NURSING HOME BED PENALTIES	
4221050000	HAZARD WASTE VIOLATION PENALTY	4221050000 - 4221050001: Penalties assessed for violation of regulations pertaining to hazardous waste.
4221050001	UNDERGROUND STORAGE TANK CIVIL PENALTIES	
4221060000	RADIOACTIVE WASTE VIOLATION PENALTY	Penalties assessed for violation of regulations pertaining to radioactive waste.
4221070000	HEARING AID DEALERS LICENSE PENALTY	Penalty assessed for late payment of hearing aid dealers license fee.
4221080000	EMPLOYEE REG VIOLATION PENALTY	Penalty assessed on an employee for violation of departmental regulations. Includes assessment for replacement of lost departmental property.
4221090000	COASTAL ZONE MANAGEMENT PLAN PENALTY	Penalty assessed for violation of the rules and regulations under the Coastal Zone Management Plan under Act 123 of 1977 as amended.
4221100000	DRUG CONTROL REGISTRATION LATE PENALTY	Penalty assessed for late registration of drug control operations.
4222010000	STOP ORDER PENALTY	Penalties collected on an order to discontinue the sale of certain consumer products where standards are not being met.
4222020000	GAME & FISH VIOLATION FINE	Fine assessed for violation of state game and fish laws.
4222030000	BOATING VIOLATION FINE	Fine assessed for violation of state boating laws.
4222040000	PESTICIDE PENALTY FEES	Fine assessed for violation of the Pesticide Control Act. Section 46-13-180, 1976 Code.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4223010000	INSURANCE ADMIN PENALTY	Penalties collected from insurance companies that do not file reports in a timely manner or file incorrectly with the Insurance Department.
4223020000	LABOR SAFETY ACT FINE	Fines for violations of the Labor Safety Act.
4223030000	WORKERS COMPENSATION FILING VIOLATION PENALTY	Penalties assessed by Workers' Compensation Commission against parties of Workers' Compensation cases being heard, for failure to meet legal filing requirements.
4223040000	ELEVATOR FINES	Fine assessed for violation of the South Carolina Elevator code. Section 41-16-110, 1976 Code.
4223050000	WAGE CLAIM VIOLATION FINE	Fine assessed for violation of the Payment of Wages Law. Sections 41-10-80 and 41-10-90, 1976 Code.
4223060000	PROFESSIONAL & OCCUPATIONAL VIOLATION FINE	<u>4223060000 - 4223060002:</u> Fine assessed for violation of Professional and Occupational Licensing codes and regulations.
4223060001	TATTOOING PENALTY	
4223060002	BODY PIERCING PENALTY	
4223070000	AMUSEMENT RIDE FINE	Fine assessed for violation of the South Carolina Amusement Rides Safety Code. Section 41-18-150, 1976 Code.
4223080000	LATE FILING PENALTY	<u>4223080000 - 4223080002:</u> Penalty assessed for failure to file or to file late a statement required or license renewal required by code or regulation.
4223080001	LATE FILING PENALTY - SETOFF DEBT	
4223080002	LATE FILING PENALTY - GEAR INCOME	
4223090000	RETURNED ITEMS LRA	<u>4223090000 - 4223090001:</u> Fines assessed for the violation of State laws and other fees and penalties levied by Department of Revenue.
4223090001	DISHONORED CHECKS COLLECTION FEES	
4223100000	INSURANCE FRAUD PENALTIES, COSTS & SETTLEMENTS	Penalty assessed for violation of State Insurance Laws. Section 38-55-550, 1976 Code.
4223110000	COMMUNICATIONS ACT PENALTIES	Communications self-reporting fine to comply with an order concerning the state Communications Act – Penalties for failure to meet performance. Public Service Commission Order Number 2002-77, Docket Number 2001-209-C.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4223120000	ENFORCEMENT/ADMINISTRATIVE FEE	Under Section 8-13-130, the State Ethics Commission, Senate Ethics Committee, and House of Representatives Ethics Committee may levy an enforcement or administrative fee on a person who is found in violation, or who admits to a violation, pursuant to Title 2 or Title 8. The fee must be used to reimburse the commission, the appropriate legislative Ethics Committee, or combination thereof, for costs associated with the investigation and hearing of a violation.
4223130000	PRENEED FUNERAL LOSS REIMBURSEMENT CIVIL PENALTY	The ten dollar civil penalty assessed by the Department of Consumer Affairs for each preneed contract sold if the listing or fees collected are not sent to the Department within sixty days of the last day of the month when the contract was sold. The monies collected as civil penalties must be deposited in the Preneed Funeral Loss Reimbursement Fund. Section 32-7-50, 1976 Code.
4224010000	ALCOHOLIC LIQUOR FINE	Fine imposed for the violation of Alcoholic Liquor Laws.
4224020000	BEER AND WINE FINE	Fines imposed for the violation of Beer and Wine Laws.
4224030000	TOBACCO FINES	Fines imposed for the violation of Tobacco Laws.
4225010000	CONVICTION SURCHARGE	Under Section 14-1-211(A)(1), in addition to all other assessments and surcharges, a one hundred dollar surcharge is imposed on all convictions obtained in general sessions court and a twenty-five dollar surcharge is imposed on all convictions obtained in magistrates and municipal courts in this State.
4225020000	PUBLIC SAFETY FINE	Fines imposed for Traffic Safety violations on Agency or Department grounds.
4225030000	LITTER CONTROL FINES	Fines assessed for the violation of dumping litter or other solid waste on public or private property. Section 16-11-700, 1976 Code as amended.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4225040000	DRUG CONVICTION SURCHARGE	Under Section 14-1-213(A), in addition to all other assessments and surcharges required to be imposed by law, a one hundred fifty dollar surcharge is also levied on all fines, forfeitures, escheatments, or other monetary penalties imposed in general sessions court or in magistrates or municipal court for misdemeanor or felony drug offenses. No portion of the surcharge may be waived, reduced, or suspended.
4225050000	MOTOR VEHICLE IMMOBILIZATION FEE	The court must assess a fee of forty dollars for each motor vehicle owned by or registered to the person convicted of a second or subsequent violation of Section 56-5-2930, 56-5-2933 or 56-5-2945. Section 56-5-2942, 1976 Code.
4225070000	VICTIM RESTITUTION FEE	4225070000 - 4225070003: Prisoner earnings withheld by Department of Corrections for payment to victim in accordance with Section 24-3-20 and 24-3-40, 1976 Code as amended.
4225070001	VICTIM RESTITUTION FEE-BD ORDERED	
4225070002	VICTIM RESTITUTION FEE-DACOR	
4225070003	VICTIM RESTITUTION FEE-DORA	
4225080000	TRAFFIC ED PROG APP FEE - MAGISTRATE	Funds received by a state agency from the application fee that county treasurers submit to the State Treasurer as authorized by Code of Laws, Section 17-22-350(A) and allocated by the State Treasurer pursuant of Code of Laws, Section 17-22-350(B).
4225090000	TRAFFIC ED PROG APP FEE - MUNICIPAL	Funds received by a state agency from the application fee that city treasurers submit to the State Treasurer as authorized by Code of Laws, Section 17-22-350(A) and allocated by the State Treasurer pursuant of Code of Laws, Section 17-22-350(C).
4225100000	DUI/DUAC BREATHALYZER TEST CONVICTION FEE COUNTY	Funds collected from a twenty-five dollars conviction fee that county treasurers submit to the State Treasurer. The fees collected from the county treasurers are transferred by the State Treasurer to SLED pursuant to Code of Laws, Section 56-5-2950(E).

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4225110000	DUI/DUAC BREATHALYZER TEST CONVICTION FEE CITY	Funds collected from a twenty-five dollars conviction fee that municipal treasurers submit to the State Treasurer. The fees collected from the municipal treasurers are transferred by the State Treasurer to SLED pursuant to Code of Laws, Section 56-5-2950(E).
4225120000	OFFENDER DRUG TESTING FEE	Administrative Fee collected for conducting drug tests on individuals who are currently on parole.
4225130000	PUBLIC SERVICE EMPLOYMENT SET-UP FEE	Administrative Fee collected for setting up employment opportunities for individuals who are currently on parole.
4226010000	PENALTIES-FORFEITURES	<u>4226010000 - 4226010002:</u> Fines assessed for the violation of State laws governing vehicle use and other fees and penalties levied by the Department of Public Safety.
4226010001	PENALTIES-VEHICLE WT VIOLATIONS	
4226010002	PENALTIES-DRIVER REINSTATEMENT FEE	
4226020000	OTHER PENALTIES, COST & SETTLEMENTS	Amounts received by the state including those directed by court order, bankruptcy settlement or by contractual agreement.
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.
4230010000	FORFEITED MONIES-SLED	<u>4230010000 - 4230010002:</u> Monies forfeited to the state.
4230010001	FORFEITED MONIES-STATE	
4230010002	FORFEITED MONIES-FEDERAL	
4230020000	FORFEITURE OF CONVEYANCES-ILLEGAL DRUGS	Proceeds from sale of forfeited conveyances (trailers, aircraft, motor vehicles and water going vessels) used to transport illegal drugs under South Carolina Code 44-53-530.
4230030000	UNCLAIMED CHECKS SECTION 11-5-260	FOR STO USE ONLY. Checks issued by the Treasurer for payment of claims that have not been presented for payment within two years are covered back into the state treasury annually. Section 11-5-260, 1976 Code as amended.
4280010000	FEDERAL GRANT SUBCONTRACT OTHER ENTITIES	To designate all federal funds received for other entities (not state agencies) on a sub-contract or sub-grant basis.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4280020000	FEDERAL OPERATING GRANTS-RESTRICTED	4280020000 - 4280025000: To designate federal operating grant funds that are restricted by the grantor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). A grant is considered to be an operating grant if the funds may be used for <i>either</i> operating expenses or capital expenses at the discretion of the recipient. If a grant provides funding for multiple functions, it should be reported as restricted only if the amounts restricted to each function are specifically identified in the grant application or award.
4280020002	FEDERAL GRANT DEP TO GRANTEE	
4280020003	HUD ADMINISTRATIVE FEES EARNED	
4280020004	INTERMODAL FEDERAL OPERATING GRANTS - RESTRICTED	To record and segregate Intermodal (or Mass Transit) Restricted Operating Grants.
4280020005	DIRECT COST RECOVERY REVENUE	To record revenue received for all direct costs associated with administering programs as authorized under federal regulations.
4280025000	FEDERAL GRANT - CORONAVIRUS RELIEF FUND	To record Coronavirus Relief Fund (CRF) distributions received by state agencies under CFDA # 21.019.
4280030000	FEDERAL TITLE XX REIMBURSEMENT	To designate all federal funds received as reimbursements on Title XX sub-contracts or sub-grants.
4280040000	MEDICAID FFP INCENTIVE REBATE	To designate all federal funds received as recovery of Medicaid Federal Financial Participation (FFP) previously withheld.
4280050000	FOOD STAMP PROJ FAIR RECOVERIES	4280050000 - 4280050001: Collections for over-payments or over-authorization of benefits in the food stamp program.
4280050001	HOUSING ASST FRAUD REPAYMENT	
4280060000	TITLE IV-D RECOVERIES-FEDERAL	Funds collected under the Child Support Enforcement Program (Title IV-D) which are not state funds but are retained by Department of Social Services. General Appropriation Act.
4280070000	FEDERAL GRANTS-UNRESTRICTED	To designate Federal grant funds that are not restricted for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment).

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4280080000	FEDERAL CAPITAL GRANTS-RESTRICTED	To designate federal capital grant funds that are restricted by the grantor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). A grant is considered to be a capital grant if the grantor requires the funds to be used only for capital expenses. If a grant provides funding for multiple functions, it should be reported as restricted only if the amounts restricted to each function are specifically identified in the grant application or award.
4280090000	POWER COMMISSION FEE	Revenue received annually from U. S. Government. State's share of net receipts from use of National Forests. Section 17, Federal Power Act (49 Stat. 838).
4290010000	MEDICAID PROGRAM AUDIT REIMBURSEMENT	To designate all federal funds received as reimbursement of expenses incurred for audits of the medical assistance program.
4290030000	FEE-FEDERAL AGENCIES	To designate fee revenues received from Federal agencies. Examples include patent/copyright fees, license fees, land use fees, vital record fees, patient and laboratory fees.
4290040000	RENTAL ASSISTANCE PORTABILITY IN FEES	
4290040001	RENTAL ASSISTANCE PORT-IN HAP/URP	To record revenue received from other Public Housing Authority's for HAP and URP payments, excluding the Port-In administration fee.
4290050000	INDIRECT COST GENERAL FUND-OTHER	To designate the indirect costs recovered and deposited to the General Fund from funding sources other than Federal. See G/L account 4300040000 for recoveries from Federal Fund sources.
4300010000	OTHER OPERATING GRANTS-RESTRICTED	To designate operating grant funds received from an entity other than the Federal government that are restricted by the grantor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). A grant is considered to be an operating grant if the funds may be used for either operating expenses or capital expenses at the discretion of the recipient. If a grant provides funding for multiple functions, it should be reported as restricted only if the amounts restricted to each function are specifically identified in the grant application or award.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4300020000	OTHER GRANTS-UNRESTRICTED	To designate grant funds received from an entity other than the Federal government that are not restricted by the grantor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment).
4300030000	OTHER CAPITAL GRANTS-RESTRICTED	To designate capital grant funds received from an entity other than the Federal government that are restricted by the grantor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). A grant is considered to be a capital grant if the grantor requires the funds to be used only for capital expenses. If a grant provides funding for multiple functions, it should be reported as restricted only if the amounts restricted to each function are specifically identified in the grant application or award.
4300040000	IDC RECOVERY ACCOUNT	To designate all indirect costs recovered for the State General Fund as authorized under federal regulations. See G/L account 4290050000 for recoveries from other than Federal Fund sources.
4300041000	ACFR-INDIRECT COSTS-RECORDED IN FUNCTIONS	FOR ACFR USE ONLY.
4300042000	ACFR-INDIRECT COSTS-RECORDED IN GENERAL GOVT	FOR ACFR USE ONLY.
4300050000	IDC J04 EQC DIVISIONAL OTHER REVENUE TRANSFER	4300050000 - 4300050003: Operating transfer of revenue between funds that is not specifically classified under another code.
4300050001	IDC J04 HS OTHER REVENUE TRANSFER	
4300050002	IDC J04 STATE REVENUE TRANSFER	
4300050003	IDC J04 OTHER REVENUE TRANSFER	
4300060000	STATE OPERATING GRANTS - RESTRICTED	To designate operating grant funds received from the state that are restricted by the grantor for use in a particular function (i.e., General Government, Education, Social Services, or Health and Environment). A grant is considered to be an operating grant if the funds may be used for either operating expenses or capital expenses at the discretion of the recipient. If a grant provides funding for multiple functions, it should be reported as restricted only if the amounts restricted to each function are specifically identified in the grant application or award.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4310010000	FEES AND RECEIPTS-OTHER	To designate revenue received from private individuals or organizations as part of the cost of building or construction projects.
4310020000	GENERAL CONTRIBUTIONS & DONATIONS-UNRESTRICTED	To designate contributions and donations that are not restricted by the contributor. It is not common for a donation or contribution to be categorized as unrestricted. Donations received at an agency are generally interpreted as being restricted to the function of that agency or, at a minimum, to the function category of that agency (i.e. General Government, Education, Social Services or Health and Environment).
4310030000	GENERAL OPER CONTRIBUTIONS & DONATIONS-RESTRICTED	4310030000 - 4310030001: To designate operating contributions and donations that are restricted by the contributor. Donations received at an agency are generally interpreted as being restricted to the function of that agency or, at a minimum, to the function category of that agency (i.e. General Government, Education, Social Services or Health and Environment). Operating contributions are intended to finance an agency's operations. If a donation or contribution may be used either for operating or capital purposes, it should be classified as operating – even if it is to be used for capital purposes.
4310030001	STATE INCOME TAX RETURN CHECKOFF CONTRIBUTIONS	As per Code of Law §12-6-5060, voluntary contributions to certain funds by taxpayers may be designated on the state income tax return.
4310040000	CONTRIBUTIONS - HOSPITAL & OTHER PROVIDERS	4310040000 - 4310040005: Payments received by Department of Health and Human Services from hospitals and other providers to be used as matching funds on contracts. These payments include disproportionate share payments received from hospitals.
4310040001	CONTRIBUTIONS - HOSPITALS & OTH PROV - GENERAL	
4310040002	CONTRIBUTIONS - HOSPITALS & OTHER PROVIDERS - DSH	
4310040003	CONTRIBUTIONS - SPONSORED MEDICAID WORKER	
4310040004	CONTRIBUTIONS - HOSPITAL - UPL	
4310040005	UPL NURSING HOME CONTRIBUTIONS	
4310050000	SCHOLARSHIP-PRIVATE SECTOR	Contributions and donations for scholarships received from the private sector.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4310060000	GENERAL CAP CONTRIB & DONATIONS-RESTRICTED	4310060000 - 4310070010: To designate capital contributions and donations that are restricted by the contributor. Donations received at an agency are generally interpreted as being restricted to the function of that agency or, at a minimum, to the function category of that agency (i.e. General Government, Education, Social Services or Health and Environment). Capital contributions are those restricted for capital purposes only. If a donation or contribution may be used either for operating or capital purposes, it should be classified as operating – even if it is to be used for capital purposes.
4310069999	IN KIND CONTRIBUTION REVENUE	
4310070000	EARLY PAYOFF FORGIVABLE DPA LOANS	
4310070010	HOME - RECAPTURES	
4310080000	NON-CASH ASSET DONATIONS	
4310081000	NON-CASH NON-PROGRAMATIC ASSET DONATIONS	
4310082000	SCDOT - DONATED ASSETS (SCTIB)	To record the annual donation of assets received from the South Carolina Transportation Infrastructure Bank (SCTIB).
4350020000	LITIGATION & COURT COST RECOVERY	Recoveries received for court costs from the losing party in court cases where the Attorney General is on the winning side.
4350040000	PARKING FEE	Fee charged for privilege of parking on State owned or leased property.
4350050000	PATIENT FEE	4350050000 - 4350050104: Revenue collected from paying patients. Includes payments received directly or indirectly from Social Security Administration or other retirement plans for the benefit of patients.
4350050002	PATIENT FEE DEBT SERVICE	
4350050003	PRIVATE PAY HOSPICE	
4350050004	PRIVATE PAY OTHER	
4350050005	PRIVATE PAY RESTITUTION	
4350050006	PRIVATE PAY HOME HEALTH SERVICE	
4350050007	PRIVATE PAY CHILDRENS REHABILITATIVE SERVICE	
4350050008	PRIVATE PAY DIABETES EDUCATION	
4350050009	PRIVATE PAY LTC	
4350050010	PRIVATE PAY CHILD HEALTH MEDICAID HMO	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4350050011	PRIVATE PAY INSURANCE HOSPICE	
4350050012	PRIVATE PAY INSURANCE OTHER	
4350050013	PRIVATE PAY DIRECT PATIENT SERVICES LTC	
4350050014	PRIVATE PAY DIRECT PATIENT SERV POSITIVE HLTH SUP	
4350050015	CARS CRS BILLING SYSTEM	
4350050016	PRIVATE PAY MIGRANT WORKERS	
4350050017	PRIVATE PAY CREW LEADER WORKERS PATIENT	
4350050018	THIRD PARTY BILLING SYSTEM	
4350050019	PRIVATE PAY IMMUN (REGION) MEDICAID HMO	
4350050020	PRIVATE PAY CHILD HEALTH INIT MCAID HMO	
4350050021	PRIVATE PAY PRENATAL MEDICAID HMO	
4350050022	PRIVATE PAY CHILD HEALTH NEWWBORN SCR N MCAID HMO	
4350050023	PRIVATE PAY LAB (C/O) MEDICAID HMO	
4350050024	PRIVATE PAY LAB FP PAPS C/O MEDICAID HMO	
4350050025	PRIVATE PAY DENTAL C/O MEDICAID HMO	
4350050026	PRIVATE PAY LAB CLIA TEST REGION MCAID HMO	
4350050027	PRIVATE PAY FAMILY PLANNING MEDICAID HMO	
4350050028	PRIVATE PAY IMMUNIZATION ADMIN MEDICAID HMO	
4350050029	PRIVATE PAY HM HEALTH NEWBORN SCRN MCAID HMO	
4350050030	PRIVATE PAY HOME HEALTH MEDICAID HMO	
4350050031	PRIVATE PAY HM HEALTH NONCRT DUL ELIG MCAID HMO	
4350050032	PRIVATE PAY HM HEALTH NONCRT VENIPUNC MCAID HMO	
4350050033	PRIVATE PAY FLU VACCINE PRO 32 MASS IMM MDICD HMO	
4350050034	PRIVATE PAY HEMOPHILIA C/O MEDICAID HMO	
4350050035	PRIVATE PAY CRS CLINIC C/O MEDICAID HMO	
4350050036	PRIVATE PAY CHESTER CO SAFE SCHOOL MCAID HMO	
4350050037	DHEC - REIMBURSEMENT - INSURANCE	
4350050038	PRIVATE PAY CRS SICKLE CELL (C/O) MDICAID HMO	
4350050039	PRIVATE PAY CRS ORTHODONTIA (C/O) MDICAID HMO	
4350050040	PRIVATE PAY DIABETES EDUC MEDICAID HMO	
4350050041	PRIVATE PAY CRS HEARING AID (C/O) MDICAID HMO	
4350050042	PRIVATE PAY TB (REGION) MEDICAID HMO	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4350050043	PRIVATE PAY HIV (C/O) MEDICAID HMO	
4350050044	PRIVATE PAY HIV (REGION) MEDICAID HMO	
4350050045	PRIVATE PAY STD (REGION) MEDICAID HMO	
4350050046	PRIVATE PAY AIDS CONSULT MEDICAID HMO	
4350050047	PRIVATE PAY STD (C/O) MEDICAID HMO	
4350050048	PRIVATE PAY RYAN WHITE ADAP PRG INC MCAID HMO	
4350050049	PRIVATE PAY GENERAL CLINIC MEDICAID HMO	
4350050050	PRIVATE PAY FAMILY PLANNING FSS MEDICAID HMO	
4350050051	PRIVATE PAY CHILD HEALTH FSS MDICAID HMO	
4350050052	PRIVATE PAY PREVENT HEALTH FSS MDICAID HMO	
4350050053	PRIVATE PAY MATERNITY FSS MEDICAID HMO	
4350050054	PRIVATE PAY HOME HEALTH FSS MEDICAID HMO	
4350050055	PRIVATE PAY CRS FSS (REGION) MDICAID HMO	
4350050056	PRIVATE PAY GENERAL CLINIC FSS MEDICAID HMO	
4350050057	PRIVATE PAY RICHLAND DISTRICT II SW MCAID HMO	
4350050058	IMMUNIZATION FFS PRIVATE PAY ADMIN FEES	
4350050059	IMMUNIZATION FFS PRIVATE PAY VACCINE FEES	
4350050060	PRIVATE PAY STD HIV FSS MEDICAID HMO	
4350050061	PRIVATE PAY TB FSS MEDICAID HMO	
4350050062	PRIVATE PAY CRS NURSE MEDICAID HMO	
4350050063	PRIVATE PAY ENV HEALTH LEAD SCR N REG MCAID HMO	
4350050064	PRIVATE PAY ENV HEALTH LEAD SCR N (C/O MCAID HMO	
4350050065	PRIVATE PAY EPSDT MEDICAID HMO	
4350050066	PRIVATE PAY IMMUNIZATION CLINIC VST MCAID HMO	
4350050067	PRIVATE PAY FLU VACCINATIONS	
4350050068	PRIVATE PAY RYAN WHITE ADAP PROG INC IND	
4350050069	INTERNAL BILLING FOR TB SERVICES	
4350050070	PATIENT AND CLINIC FEES - SELF PAY	
4350050071	PATIENT CARE AND MAINT RECEIPTS	
4350050072	PATIENT CARE AND MAINT RECEIPTS - INSURANCE	
4350050073	PATIENT CARE AND MAINT RECEIPTS - VA	
4350050074	PATIENT CARE AND MAINT NOTES - PRINCIPAL	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4350050075	PATIENT CARE AND MAINT NOTES - INTEREST	
4350050076	INPATIENT MEDICARE PART A	
4350050077	VICTIMS ASSISTANCE REVENUE	
4350050078	PRIVATE PAY HOME HEALTH INSURANCE	
4350050079	PRIVATE PAY STD	
4350050080	PRIVATE PAY IMMUNIZATIONS	
4350050081	PRIVATE PAY FAMILY PLANNING	
4350050082	PRIVATE PAY GENERAL CLINIC	
4350050083	PRIVATE PAY CHILD HEALTH	
4350050084	PATIENT CARE AND MAINT RECEIPTS CONTRACTUAL	
4350050085	PATIENT RECEIPTS DEBT SET-OFF	
4350050086	PATIENT AND CLINIC FEES - INSURANCE	
4350050087	PATIENT RECEIPTS GEAR PROGRAM	To track revenue received through the GEAR Program.
4350050088	SELECT HEALTH MCO	To track Select Health MCO revenue.
4350050089	MOLINA MCO	To track Molina MCO revenue.
4350050090	BLUE CHOICE MCO	To track Blue Choice MCO revenue.
4350050091	CENPATICO/ABSOLUTE TC MCO	To track Cenpatico/Absolute TC MCO revenue.
4350050092	WELLCARE MCO	To track Wellcare MCO revenue.
4350050093	HEALTHY CONNECTIONS PRIME	To post revenue billed and received for patients who are dual eligible for Medicaid and Medicare.
4350050094	CRCF PATIENT REVENUE	To post revenue received on behalf of patients in the Department of Mental Health run CRCF facilities.
4350050095	HUMANA MCO	To record and track MCO revenue from Humana
4350050096	PRIMARY CARE MCO SELECT HEALTH	Revenue received from Select Health for claim payments related to Primary Care.
4350050097	PRIMARY CARE MCO MOLINA	Revenue received from Molina for claim payments related to Primary Care.
4350050098	PRIMARY CARE MCO BLUE CHOICE	Revenue received from Blue Choice for claim payments related to Primary Care.
4350050099	PRIMARY CARE MCO ATC	Revenue received from ATC for claim payments related to Primary Care.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4350050100	PRIMARY CARE MCO WELLCARE	Revenue received from Wellcare for claim payments related to Primary Care.
4350050101	PRIMARY CARE MCO HUMANA	Revenue received from Humana for claim payments related to Primary Care.
4350050102	PRIMARY CARE SC PRIME	Revenue received for SC Prime Insurance for claim payments related to Primary Care.
4350050103	PRIMARY CARE INSURANCE	Revenue received from Insurance company for claim payments related to Primary Care.
4350050104	PRIMARY CARE SELF PAY	Revenue received from patients for services related to Primary Care.
4350060000	HANDLING & STORAGE FEE	Fee charged for handling and storage of materials.
4350070000	AGENCY RENOVATIONS REVENUE	Revenue received by Division of Operations for space renovations completed for other state agencies.
4350080000	REIMBURSEMENT RENOVATION PROJECTS	Reimbursements received for renovation projects.
4350090000	CUSTODIAL SERVICE REVENUE	Revenue received for custodial services.
4350100000	TELECOMMUNICATIONS ENGINEER & OPERATIONS SERVICES	4350100000 - 4350100008: Revenue received for telecommunications engineering and operations services.
4350100001	TELECOMMUNICATIONS SERVICES - SPIRIT	
4350100002	TELECOMMUNICATIONS SERVICES - ATT	
4350100003	TELECOMMUNICATIONS SERVICES - VERIZON	
4350100004	TELECOMMUNICATIONS VENDOR LABOR	
4350100005	TELECOMMUNICATIONS VENDOR MATERIALS	
4350100006	TELECOMMUNICATIONS ADMINISTRATIVE FEE	
4350100007	TELECOMMUNICATIONS TECH & PM FEE	
4350100008	TELCO PROJECT MANAGEMENT FEE	
4350110000	DP SERVICE REVENUE	Revenue received for data processing services.
4350120000	PRINT SHOP REVENUE	Revenue received for print shop services.
4350130000	INTRA-STATE MAIL SERVICE	Revenue received for intra-state mail services.
4350140000	WORKERS COMPENSATION AWARD REVIEW FEE	Fee collected by Workers' Compensation from appellant seeking full commission review of workers compensation award. Section 42-17-50 Code as amended.
4350150000	PARKING PERMIT	Fee collected for issuing a lost or misplaced parking permit.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4350160000	FEE-STAFF PRACTICE EXCESS	Revenue received for excess fees collected under staff practice agreement.
4350170000	CIVIL ACTION APPLICATION FEE	A fee charged by the Judicial Department for filing a Civil Action lawsuit.
4350180000	STATE CASE MANAGEMENT SYSTEM FEE	A fee charged by the Judicial Department for technology support services provided to users of the State Case Management System.
4350190000	PAYROLL DEDUCTION PROCESSING FEE	G/L NOT CURRENTLY IN USE. Receipt of a processing fee for payroll deductions for insurance plans, credit unions, deferred compensation plans and professional associations. Proviso 8.7, FY 1991-92 Appropriation Act.
4350200000	CHILD SUPPORT FEES	Receipt of child support processing fees from the payroll program. Section 20-7-1315(F)(3), 1976 Code, as amended.
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, 2026-2027 Appropriation Act.
4350220000	CHILD SUPPORT PROCESSING FEE	Receipt of amounts deducted from the earnings of the employee for child support processing fees. Section 20-7-1315(F)(3), 1976 Code, as amended.
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 2026-2027 Appropriation Act.
4360010000	INSURANCE PREMIUMS & PROCEEDS	
4360010001	INSURANCE PREMIUMS & PROCEEDS - PROP PREMIUM	
4360010002	INSURANCE PREMIUMS & PROCEEDS - TORT LIAB PREMIUM	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4360010003	INSURANCE PREMIUMS & PROCEEDS - AUTO LIAB PREMIUM	
4360010004	INSURANCE PREM & PROCEEDS - PROFESSIONAL LIAB PRE	
4360010005	INSURANCE PREMIUMS & PROCEEDS - COMP&COLL PREM	
4360010006	INSURANCE PREMIUMS & PROCEED - SCHOOL BUS LIAB PRE	
4360010007	INSURANCE PREMIUMS & PROCEEDS - UNDERGRD STOR TK	
4360010008	INSURANCE PREMIUMS & PROCEEDS - OCEAN MARINE PREM	
4360010009	INSURANCE PREMIUMS & PROCEEDS - A/C PREMIUM	
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.
4360020001	MEDICAID PRENATAL	
4360020002	MEDICAID FAMILY PLANNING	
4360020003	MEDICAID CHILDRENS REHABILITATIVE SERVICES	
4360020004	MEDICAID HOME HEALTH SERVICE	
4360020005	MEDICAID CHILD HEALTH	
4360020006	MEDICAID RISK ASSESSMENT	
4360020007	MEDICAID NEWBORN ASSESSMENTS	
4360020008	MEDICAID PEDIATRIC	
4360020009	MEDICAID TB DISTRICT	
4360020010	MEDICAID AIDS CONSULTATION	
4360020011	MEDICAID EPSDT	
4360020012	MEDICAID CRS SICKLE CELL	
4360020013	MEDICAID CRS ORTHODONTIA	
4360020014	MEDICAID CRS HEARING AID	
4360020015	MEDICAID CRS HEMOPHILIA BLD PROD MAN BIL	
4360020016	MEDICAID STD DISTRICT	
4360020017	MEDICAID COST SETTLEMENT	
4360020018	MEDICAID REFUNDS	
4360020019	MEDICAID EDISTO RYAN WHITE	
4360020020	IMMUNIZATIONS FFS ADMIN FEES	
4360020021	IMMUNIZATIONS FFS VACCINE FEES	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4360020022	MEDICAID HEMOPHILIA	
4360020023	MEDICAID CRS NUTRITION	
4360020024	MEDICAID CRS SOCIAL WORK	
4360020025	MEDICAID IMMUNIZATIONS	
4360020026	MEDICAID CHILD HEALTH NUTRITION	
4360020027	MEDICAID CHILD HEALTH SOCIAL WORK	
4360020028	MEDICAID CRS BABYNET CLINIC SERVICES	
4360020029	MEDICAID CRS SPEECH THERAPY	
4360020030	MEDICAID IMMUNIZATION ADMINISTRATION	
4360020031	MEDICAID LAB TESTS DISTRICT	
4360020032	MEDICAID LAB FP PAP SMEARS	
4360020033	MEDICAID LAB MATERNITY PAP SMEARS	
4360020034	MEDICAID LAB CLIA DISTRICT	
4360020035	MEDICAID CHILD HEALTH INITIATIVE	
4360020036	MEDICAID DASH AIKEN SCHOOL HEALTH ACT	
4360020037	MEDICAID IMMUNIZATION CLINIC VISIT	
4360020038	MEDICAID CHILD HEALTH AT RISK	
4360020039	MEDICAID TB CENTRAL OFFICE	
4360020040	MEDICAID STD CENTRAL OFFICE	
4360020041	MEDICAID IMMUNIZATIONS CENTRAL OFFICE	
4360020042	MEDICAID HIV CENTRAL OFFICE	
4360020043	MEDICAID HIV DISTRICTS	
4360020044	MEDICAID HIV COUNSELING	
4360020045	MEDICAID FAMILY SUPPORT	
4360020046	MEDICAID FMAP	
4360020047	MEDICARE HOME HEALTH SERVICES	
4360020048	MEDICARE CHILDS REHABILITATIVE SERVICES EVALUATION	
4360020049	MEDICARE COST REPORT SETTLEMENT	
4360020050	MEDICAID GENERAL CLINIC FAMILY SUPPORT	
4360020051	MEDICAID DENTAL	
4360020052	MEDICAID FP FAMILY SUPPORT	
4360020053	MEDICAID CH FAMILY SUPPORT	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4360020054	MEDICAID PREVENTIVE HEALTH FAMILY SUPPORT	
4360020055	MEDICAID MATERNITY FAMILY SUPPORT	
4360020056	MEDICAID CRS FAMILY SUPPORT	
4360020057	MEDICAID HOME HEALTH FAMILY SUPPORT	
4360020058	MEDICAID NON FAMILY PLANNING PREGNANCY TEST	
4360020059	MEDICAID STD HIV FAMILY SUPPORT	
4360020060	MEDICAID TB FAMILY SUPPORT	
4360020061	MEDICAID HIV TESTS	
4360020062	MEDICAID PALM RICHLAND MED SOCIAL WORK	
4360020063	MEDICAID LEX RICH SCHOOL DISTRICT 5 SOCIAL WORK	
4360020064	MEDICAID ENVIRONMENTAL HEALTH	
4360020065	MEDICAID BFT MEMORIAL ADULTS SICKLE CELL	
4360020066	MEDICAID CRS NURSE DISTRICT	
4360020067	MEDICAID HME HEALTH NONCERTIFIED DUAL ELIGIBILITY	
4360020068	MEDICAID HME HEALTH NONCERTIFIED VENIPUNCTURE	
4360020069	MEDICAID LEXINGTON SCHOOL DISTRICT 1 SOCIAL WORK	
4360020070	MEDICAID LEXINGTON SCHOOL DISTRICT 4 SOCIAL WORK	
4360020071	MEDICAID RYAN WHITE ADAP PROGRAM INCOME	
4360020072	MEDICAID RICHLAND SCHOOL DISTRICT 2 SOCIAL WORK	
4360020073	MEDICAID SD5LRC SAFE SCHOOLS HEATHY STD	
4360020074	MEDICAID DIABETES EDUCATION	
4360020075	MEDICARE DIABETES EDUCATION	
4360020076	MEDICARE CHILDRENS REHABILITATIVE SERVICES	
4360020077	MEDICARE LABORATORY RECEIPTS	
4360020078	MEDICARE MANUAL RECEIPTS	
4360020079	MEDICARE REFUNDS	
4360020080	MEDICARE SETTLEMENT OTHER	
4360020081	MEDICARE FLU AND PPV	
4360020082	MEDICAID FLU VACCINATIONS	
4360020083	MEDICAID LEXINGTON COUNTY SCHOOL DIST ONE SW	
4360020084	MEDICAID CHES CO SAFE SCHOOL HEALTHY STUDENT	
4360020085	MEDICAID LEE CO SCHOOL DISTRICT SOCIAL WORK PRGM	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4360020086	MEDICAID/MEDICARE PART D	
4360020087	MEDICAID ADMINISTRATIVE CLAIMS	
4360020088	PRIM CARE MEDICAID & MEDICARE	Revenue received from Medicaid and Medicare for claim payments related to Primary Care.
4360020089	CMS HEALTH PROF SHORTAGE AREA INCENTIVE BONUS PYMT	Revenue received from the Centers for Medicare & Medicaid Services (CMS) to track Health Professional Shortage Area (HPSA) incentive bonus payments.
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.
4360030000	LABORATORY TEST FEE	4360030000 - 4360030004: Fee charged for health services tests completed in the laboratory.
4360030001	LAB TEST CHARGES COMPUTER BILLING	
4360030002	LAB TEST CHARGES MANUAL BILLING	
4360030003	LAB TEST CHARGES INTERNAL BILLING	
4360030004	LAB TEST CHARGES OTHER	
4360040000	VITAL RECORDS FEE	4360040000 - 4360040014: Fee charged for services rendered in the vital records system.
4360040001	VITAL RECORDS INDIVIDUAL FEES	
4360040002	VITAL RECORDS FEES COUNTY HEALTH DEPARTMENTS	
4360040003	DSS FEES FOR SERVICES	
4360040004	SOCIAL SECURITY ADMINISTRATION	
4360040005	OTHER GOVERNMENT AGENCIES	
4360040006	COUNTY HEALTH DEPT CENTRAL OFFICE PORTION	
4360040007	NATIONAL DEATH INDEX	
4360040008	COUNTY HEALTH DEPT COUNTY PORTION	
4360040009	U S CONSUMER PRODUCTS	
4360040010	VITAL STATISTICS COOPERATIVE PROJECT	
4360040011	NCHS MICROFILM	
4360040012	NCHS LIVEBIRTH INFANT DEATH COHORT CONT	
4360040013	SCIENTIFIC RESEARCH PROJECTS	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4360040014	VITAL RECORDS ADMINISTRATIVE PENALTIES	Administrative penalty for death certificate filed more than five days after the date of death.
4360050000	INFECTIOUS WASTE FEE	Fee charged for the disposal of infectious waste. Section 41.36, 1988 Appropriation Act.
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.
4360070000	COMPENSATION REIMBURSEMENTS - PRIVATE HOSPITALS	Revenue received for reimbursement of compensation paid to physicians assigned to the private hospitals.
4360080000	HEALTH REGULATION LICENSE/PERMIT FEE	4360080000 - 4360080005 : Fees collected for the operation and oversight of the Health Regulation program.
4360080001	HEALTH REGULATION INSPECTION FEE	
4360080002	HEALTH REGULATION LATE FEE	
4360080003	HEALTH REGULATION PENALTY	
4360080004	HEALTH REGULATION PLAN REVIEW FEE	
4360080005	HEALTH REGULATION CONSTRUCTION INSPECTION FEE	
4360090000	AMBULANCE ASSESSMENT FEES	Assessment fee charged to supplement Medicaid reimbursements for ambulance and emergency medical transportation services. The South Carolina Department of Health and Human Services shall establish each ambulance service's fee amount using the best data available as determined by the department in consultation with the South Carolina EMS Association and shall update each ambulance service's fee amount on a periodic basis, but at least annually, as updated information becomes available. All ambulance services, regardless of payment model, shall be charged a fee including, but not limited to, ambulance services using fee-for-service and managed care arrangements. Section 44-6-1115 of the Code of Laws.
4370010000	RECORD SEARCH FEE	Fee charged by the State Law Enforcement Division, not to exceed \$5.00 each, for criminal record searches conducted pursuant to regulations contained in Chapter 73, Article 3, Subarticle I of the code of state regulations.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4370020000	JUVENILE DETENTION FEE	Fee charged to county governmental bodies that enter into an intergovernmental agreement with the Department of Juvenile Justice for the detention of juveniles from their particular county. Section 20-7-3230, 1976 Code as amended.
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, 2026-2027 Appropriation Act.
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, 2026-2027 Appropriation Act.
4370050000	PUBLIC SAFETY INVESTIGATION COST RECOVERY	Reimbursement of expenditures incurred by the State Troopers while inspecting used car dealers for vehicle odometer tampering.
4370070000	CMRS 911 SURCHARGE	Surcharge on each Commercial Mobile Radio Service (CMRS), connection established by the CMRS Emergency Telephone Services Advisory Committee and collected by the Department of Revenue.
4370080000	DNA PROCESSING FEE	As per Section 23-3-670(A)(B), the cost of collection supplies for processing a DNA sample pursuant to this article must be paid by the General Fund of the State. A person who is required to provide a sample pursuant to this article, upon conviction, pleading guilty or nolo contendere, or forfeiting bond, must pay a two hundred fifty dollar processing fee which may not be waived by the court. The processing fee assessed pursuant to this section must be remitted to the general fund of the State and credited to the State Law Enforcement Division to offset the expenses SLED incurs in carrying out the provisions of this article.
4370090000	CRIMINAL RECORD CHECK FEE	Fee charged for conducting criminal background checks. Section 44-7-2920, 40-58-110(A)(2), 1976 Code.
4370100000	CENTRAL REGISTRY CHECKS	4370100000 - 4370100007: Fee collected by Department of Social Services for conducting background checks of the Central Registry of Child Abuse and Neglect on individuals prior to employment, licensing, child placement or other activity relating to children.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4370100001	CENTRAL REGISTRY CHECKS NON-PROFIT	
4370100002	CENTRAL REGISTRY CHECKS PRIVATE ADOP INV	
4370100003	CENTRAL REGISTRY CHECKS FOR PROFIT AGENCY	
4370100004	CENTRAL REGISTRY CHECKS STATE AGY	
4370100005	CENTRAL REGISTRY CHECKS SCHOOLS	
4370100006	CENTRAL REGISTRY CHECKS DAY CARE	
4370100007	CENTRAL REGISTRY CHECKS OTHER	
4370120000	COMMUNITY DEVELOPMENT FEES	Fee collected by the Department of Commerce for the certification of an entity as a community development corporation and as a community development financial institution. Section 34-43-40, 1976 Code.
4370140000	PROBATION & PAROLE SUPERVISION FEE	4370140000 - 4370140001: Fee charged to parolee for supervision during the probation and parole period.
4370140001	PROBATION & PAROLE YOUTHFUL OFFENDER SUPV FEE	
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, 2026-2027 Appropriation Act.
4370160000	SECURITY SERVICES	Revenue received by the State Law Enforcement Division for providing security services to the Lottery Commission.
4380010000	ADMISSION-PARKING FEE	4380010000 - 4380010001: Fee charged for admission and/or parking at recreational and historical sites.
4380010001	ADMISSION-PARKING FEE-BLOCKBUSTERS	
4380020000	TRAINING CONFERENCE REGISTRATION FEE	4380020000 - 4380020003: Fee charged for registration at training conference, seminar or workshop.
4380020001	TRAINING CONFERENCE REGISTRATION FEE - DEFERRED	
4380020002	TRAINING CONFERENCE REGIST FEE - OTHER AGENCIES	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4380020003	TRAINING REGISTRATION FEES - BENEFITS ADMIN C	
4380030000	FIN CO INVESTIGATION & RE-EXAM	Fee charged for the investigation and re-examination of finance companies.
4380040000	EASEMENT FEE	Proceeds received for easement fees.
4380050000	PHOTOCOPYING FEE	Fee charged for photocopying service.
4380060000	ON-LINE REFERENCE SERVICE FEE	Fee collected by the State Library for actual costs of on-line reference services.
4380070000	DOR COST RECOVERY FEE	Fee collected by the Department of Revenue for distributing tax forms to tax practitioners for the recovery of postage and handling costs.
4380080000	ADMINISTRATIVE CONTRACT FEE	4380080000 - 4380080001: Fee collected to recapture regulatory cost for services rendered by State Fleet Management.
4380080001	ADMINISTRATIVE CONTRACT FEE E-FACTOR	
4380090000	INFORMATION SYSTEM DEVELOPMENT FEE	Proceeds received from other state agencies and the private sector for the sale of services related to the development of information systems.
4380100000	MEMBERSHIP FEES	To reimburse an agency for membership fees paid on behalf of another state agency.
4380110000	COPY FEES - AUDIO VISUAL MATERIALS	Fee charged for copies of audio visual materials.
4390010000	SALE OF TIMBER	Sale of timber and related products from land owned by the Agency or State.
4390020000	PRIVATE SECTOR CALIBRATIONS	As per Section 39-9-68(5), the Department of Agriculture shall charge a fee of forty-five dollars an hour based on a fee schedule for all calibrations performed for private sector entities by the Metrology Laboratory authorized by subsection (3). Revenues generated by these fees shall be used by the department to offset expenses incurred in operating the Metrology Laboratory.
4390030000	GRADING AND INSPECTION FEE	Fee for grading, checking and inspection.
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, 2026-2027 Appropriation Act.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4390050000	BURNING ASSISTANCE FEE	Fee charged by Forestry Commission for assistance rendered on private property in the use of fire purposely set to forest lands for prescribed forest management. General Appropriation Act.
4390060000	FIRE LANE FEE	Fee charged by Forestry Commission for cutting fire lanes on private property. General Appropriations Act.
4390070000	TIMBER MARKING FEE	Fee charged for marking timber on private property.
4390080000	FARMERS MARKET REVENUE	Fees collected from gate receipts, space rentals and etc., used for operation and maintenance of the State Farmer's Markets.
4390090000	GOLF COURSE FEE	Fee charged for use of golf course.
4390100000	USER FEE-STATE PARKS & STATE FOREST	Fee collected at state parks and state forests for use of specific facilities. Includes fees for use of picnic shelters, recreation buildings, boats, bicycles, coin operated equipment, swimming facilities, fishing piers, carpet golf, skeet ranges, marinas, tour carts, etc.
4390110000	CONSTRUCTION OF WATER BARS FEE	Fee charged by Forestry Commission for the construction of water bars on private property. Section 48-23-295, 1976 Code.
4390120000	STAND BY FOR PRESCRIBED BURNING FEE	Fee charged by Forestry Commission to have employees on stand by during a prescribed burning on private property. Section 48-23-295, 1976 Code.
4390130000	GRASS CARP TESTING RECOUP FEE	As per Section 50-13-1630(C)(1), the Department of Natural Resources may issue permits for the release or the stocking of sterile white amur, grass carp, or grass carp hybrids in this State. The permits must certify that the permittee's white amur, grass carp, or grass carp hybrids have been tested and determined to be sterile. The department may charge a testing fee of one dollar for each white amur, grass carp, or grass carp hybrid that measures five inches or longer or twenty-five cents for each white amur, grass carp, or grass carp hybrid that measures less than five inches. The fee collected for sterility testing must be retained by the department and used to offset the costs of the testing.
4390140000	SALE OF SEEDLINGS	Sale of tree seedlings and related products.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4390150000	FISH STOCKING FEE	Fee charged by the Department of Natural Resources for the stocking of fish in private ponds, lakes or other non-navigable waters. (1982-83 General Appropriation Act, Part II).
4400010000	TRUST FUND ADMINISTRATION FEE	Fee charged for service and administration of trust funds in custody of State Treasurer. Example: Chem Nuclear Trust.
4400020000	TUITION AND STUDENT FEES	Fees charged for the cost of instruction and other services in schools, colleges, and universities.
4400030000	TUITION PREPAYMENT APPLICATION FEE	Application fee collected from contributors that enter into tuition prepayment contracts.
4400040000	TUITION PREPAY PROGRAM - CONTRACT PAYMENT	Contract payments received from contributors to the tuition prepayment program.
4400050000	TUITION PREPAY PROGRAM - ADMINISTRATION FEES	Various fees collected for the cost of services and administration of the fund.
4400060000	ADMISSION APPLICATION FEES	Fee charged to prospective student to cover costs of processing application for admission.
4410010000	EDUCATION LOTTERY NET PROCEEDS	Net proceeds received from The South Carolina Education Lottery. Section 59-150-340, 1976 Code.
4410020000	UNCLAIMED PRIZE FUNDS	Unclaimed prize funds received from the South Carolina Education Lottery. Section 59-150-230(I), 1976 Code.
4420010000	EXAM TRAVEL REIMBURSEMENT	Funds received for reimbursement for travel expenses of examiners and auditors from companies or organizations being examined or audited.
4420020000	DOCUMENT CERTIFICATION FEE	Fee collected for completion of certifications of true and valid documents included on photocopy of an original document.
4420030000	RECORD CHANGE FEE	Fee collected for changing record, such as change of name and address, etc.
4420040000	RATE SCHEDULE FILE FEE	Fee charged by Department of Consumer Affairs for rate schedules filed by creditors for services in maintaining file and issuing certified copies.
4420070000	MODULAR PLANS APPROVAL FEE	Fee charged by the Department of Labor, Licensing and Regulation for the review and evaluation of proposed plans and building system of modular construction.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4420080000	PHYSICAL FITNESS SERVICES FEE	Fee collected from any person or organization offering physical fitness services. Section 44-79-80, 1976 Code.
4420090000	JOB DEVELOP CREDIT ANNUAL FEE	An additional annual fee remitted by qualifying businesses receiving in excess of ten thousand dollars of Job Development credits in one calendar year to the Department of Revenue. Section 12-10-105, 1976 Code.
4430010000	CHILD PLACEMENT FEE	Fee charged by agency for placement of child with adopting parents. Assessed to cover legal expenses and other related costs incurred.
4430020000	CLIENT FEES	Fee paid by clients for services provided in connection with the adoption process, including application fee, home study fee, post adoption fee, placement fee and transfer fee.
4430030000	REVENUE BOND PROPOSAL FEE	Fee charged for processing revenue bond proposals submitted by counties and municipalities for issuance or refunding of industrial, hospital or pollution bonds.
4430040000	LOAN FEE	Loan closing fees associated with state revolving funds for sewer projects, collected by the Division of Regional Development.
4460010000	FEES AND RECEIPTS-MUNICIPALITIES	To designate revenue received from municipalities as fees and insurance premiums such as payments to the State Workers' Compensation Fund.
4460020000	FEES AND RECEIPTS-COUNTIES	To designate revenue received from counties as fees and insurance premiums such as payments to the State Workers' Compensation Fund.
4460030000	FEES AND RECEIPTS - OTHER POLITICAL SUBDIVISIONS	To designate revenue received from other political subdivisions as fees and insurance premiums such as payments to the State Workers' Compensation Fund.
4470010000	RENT-RESIDENCE	Receipt of rent for the use, occupancy and right to possession of residences owned by the State of South Carolina, the use, occupancy or possession of which is for a specified time.
4470020000	RENT-STUDIOS & ROOMS	Rental fee charged for use of state-owned studios and rooms.
4470030000	RENT-FARM LAND	Receipt of rent for the use, occupancy and right to possession of farm land owned by the State of South Carolina, the use, occupancy or possession of which is for a specified time.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4470040000	RENT-STATE OWNED PROPERTY	4470040000 - 4470040011: Receipt of rent for the use, occupancy and right to possession of lands and buildings owned by the State of South Carolina, the use, occupancy or possession of which is for a specified time.
4470040001	RENT-STATE OWNED PROPERTY-EVENTS RENTAL	
4470040002	RENT-STATE OWNED PROPERTY-FOUNDATION RENTAL	
4470040003	RENT-STATE OWNED PROPERTY-OSF-LEASE PAYMENTS	
4470040004	RENT-STATE OWNED PROPERTY-DEPR RES	
4470040005	RENT-STATE OWNED PROP-JUST CARE USE OF INPT HOSP	
4470040006	RENT-STATE OWNED PROPERTY-FM ALLOCATION	
4470040007	RENT-STATE OWNED PROPERTY-SBPS ALLOCATION	
4470040008	RENT-STATE OWNED PROPERTY-IS ALLOCATION	
4470040009	RENT-STATE OWNED PROPERTY-BUSINESS SERV ALLOCATION	
4470040010	RENT-STATE OWNED PROPERTY - EXCESS ENERGY	
4470040011	RENT-STATE OWNED PROPERTY - M&O CHARGES	Receipt of rent for maintenance & operations charges.
4470050000	ROYALTIES	Receipt of royalties by any department or agency.
4470060000	DAILY RENTAL - MOTOR VEHICLES	4470060000 - 4470060003: Daily rental fees charged for the use of state-owned motor vehicles.
4470060001	LT LEASE FLEET - MOTOR VEHICLES	
4470060002	LT LEASE FLEET - LOAN	
4470060003	LT LEASE FLEET - BASE RATE	
4470070000	RENT-AIRCRAFT	Rental fee charged for use of state-owned aircraft.
4470080000	RENT-EQUIPMENT	Rental fee charged for use of state-owned equipment.
4470090000	RENT-SATELLITE TIME	Rental fee charged by Educational Television Commission for use of satellite time.
4470100000	RENT-CABINS & LODGES	Rental fee charged for use of state-owned park cabins and lodges.
4470100001	RENTAL-DAY USE FACILITIES	Rental fee charged for use of state-owned day use facilities.
4470110000	RENT-CAMPING SITES	Rental fee charged for use of state-owned park camping sites.
4470120000	LEASE-LOTS & FACILITIES	Lease fee charged for use, occupancy, and right of possession of state-owned lots and facilities. Includes lots and facilities within State parks.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4470130000	LEASE FEE-ETV PROGRAMS	Fee charged on lease agreement for use of programs produced by Educational Television.
4470140000	MOTOR POOL CHARGES	A usage charge to department personnel for use of motor vehicles assigned to agency motor pool.
4470150000	VESSEL CHARGES	A usage charge to department programs for use of vessels assigned to vessel pool.
4480010000	SALE OF GOODS	4480010000 - 4480010006: Sale of all goods which were purchased or processed for resale, except for those which specific G/L accounts have been provided.
4480010001	SALE OF GOODS - COTTON MILL	
4480010002	SALE OF GOODS - FOOD SERVICE	
4480010003	SALE OF GOODS-WILDLIFE SHOP	
4480010004	SALE OF GOODS - AVIATION PARTS	
4480010005	SALE OF GOODS - TAXABLE	
4480010006	MISC. REC - PLANS	Record the sales of building and construction plans to customers.
4480020000	SALE OF SERVICES	4480020000 - 4480020021: Sales or services of any nature and not otherwise specifically classified under other G/L accounts.
4480020001	WATERCRAFT/OB TITLE SEARCH	
4480020002	OPERATION GAME THIEF-SIGNS	
4480020003	SALE OF SERVICES - INTRA AGENCY CONTRACTS	
4480020004	SALE OF SERVICES - LAB CALIBRATION OF INSTRUMENT	
4480020005	SALE OF SERVICES - TRANSPORTATION OF PT	
4480020006	SALE OF SERVICES - SCHOOL DISTRICT CONTRACTS	
4480020007	SALE OF SERVICES - OTHER SERVICE CONTRACTS	
4480020008	SALE OF SERVICES - ENGINEERS SERVICE	
4480020009	SALE OF SERVICES - SERVICE REPAIR AGREEMENT	
4480020010	SALE OF SERVICES - CHILLED WATER	
4480020011	SALE OF SERVICES - LEASE FLEET	
4480020012	SALE OF SERVICES - HORTICULTURE	
4480020013	DOR GEAR FEES	
4480020014	SALE OF INTERPRETING SERVICES	
4480020015	SALE OF HEARING OUTREACH ED SERVICES	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4480020016	SALE OF VISION OUTREACH ED SERVICES	
4480020017	SCPI EXAM FEES	
4480020018	ISDC CONTRACT SERVICES	
4480020019	SALE OF BRAILLE AND LARGE PRINT PROD SVCS	
4480020020	SALE OF SERVICES - RFID PARKING PERMITS	
4480020021	SALE OF SERVICES - AGENCY SUPPORT	This G/L will capture revenue generated by Department of Admin for support provided to state agencies.
4480020022	SALE OF SERVICES - FORENSICS EVALUATION SERVICES	This G/L will capture revenue received for forensic evaluation services.
4480020023	SALE OF SERVICES-MAGISTRATE COURT EVALUATION SERV	This G/L will capture revenue received for Magistrate Court ordered evaluation services.
4480030000	SALE OF MEALS	4480030000 - 4480030001: Sale of meals to employees of the Agency or Department.
4480030001	SALE OF FOOD SUPPLIES	
4480040000	SALE OF PUBLICA & BROCHURES	Fee charged to cover the costs of printing publications and brochures.
4480050000	SALE OF DOCUMENTS	Sale of documents produced by various other agencies.
4480060000	SALE OF LISTINGS & LABELS	4480060000 - 4480060003: Proceeds received from the sale of listings and labels. Example: Registered voters, licensed nurses, registered motor vehicles, registered aircraft, etc.
4480060001	SALE OF LISTINGS & LABELS MOTOR VEHICLE LISTS	
4480060002	SALE OF LISTINGS & LABELS DRIVER RECORD RPTS	
4480060003	SALE OF LISTINGS & LABELS ACCIDENT RECORD RPTS	
4480070000	SALE OF SURPLUS MATERIALS & SUPPLIES	Proceeds received from sale of surplus materials and supplies.
4480080000	COMMISSION-VENDING MACHINE & TELEPHONE	4480080000 - 4480080002: Proceeds received as commissions on sales from vending machines, tolls on pay telephones, and procurement contracts.
4480080001	COMMISSIONS-PROP MGT-SCHDPT	
4480080002	COMMISSIONS-CANTEEN LAUNDRY	
4480090000	SALE OF FARM & NURSERY PRODS	Sale of all products produced on a farm or nursery of the organization making sale. See also G/L account 4390140000 - Sale of Seedlings.
4480110000	SALE OF STATE REGISTERS	Fee charged to cover the cost of producing the registers.
4480120000	SALE OF STATE CODES & SUPPLIES	Fees charged to cover cost of State Codes and Supplements.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4480130000	SALE OF OPINIONS	Sale of copies of Supreme Court opinions and Attorney General opinions.
4480140000	SALE OF FILMS & SLIDES	4480140000 - 4480150000: Proceeds from the sale of films and slides received by the various agencies.
4480150000	SALE OF MEDICINE AND DRUGS	
4480160000	SALE OF MARICULTURE PRODUCTS	Proceeds received from the sale of mariculture products. Section 50-5-40, 1976 Code.
4480170000	SALE OF SURPLUS PROPERTY-FED	Proceeds from sale of surplus property which was donated by the Federal Government.
4480180000	SALE OF MAPS	Proceeds from sale of maps.
4480190000	SALE OF GASOLINE	4480190000 - 4480190002: Proceeds received from sale of gasoline.
4480190001	SALE OF GASOLINE - JET-A GAS	
4480190002	SALE OF GASOLINE - AV. GAS	
4480200000	SALE OF LEASED LINE TIME	Proceeds received from sale of leased line time. Includes receipts received by the Educational Television Commission.
4480210000	SALE OF RECYCLING MATERIAL	4480210000 - 4480210001: Proceeds received from sale of recycling materials. Includes scrap papers collected by Division of Operations and materials collected by Department of Corrections in Litter Control Program.
4480210001	SALE OF RECYCLE OIL	
4480220000	SALE OF TRANSCRIPTS	Revenue received from the sale of transcripts of hearings or proceedings. Section 58-5-310, 1976 Code.
4480230000	DAMAGED TEXTBOOK REVENUE	Revenue generated from fees charged for damage to textbooks and also proceeds from sale of damaged textbooks.
4480250000	SALES & SERVICES-EDUCATIONAL HE	Revenue received from sales and services related to educational activities in the colleges and universities (Higher Education).
4480260000	SALES & SERVICES-AUX ENTERP HE	Revenue received from sales and services related to auxiliary enterprise activities in the colleges and universities (Higher Education).
4480270000	SALE OF UTILITIES	Proceeds received from the sale of utilities which includes chilled water, water, electricity and steam.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4480280000	CONFISCATION SALE	4480280000 - 4480280001: Proceeds received from sale of materials and/or equipment confiscated for violation of law. See G/L account 4230020000 for Forfeiture of Conveyances.
4480280001	DRUG CONTROL FEDERAL SEIZURES REFUNDS	
4480290000	SALE OF FIREARMS	Proceeds received from the sale of firearms to retiring agency officers for a nominal amount.
4480300000	SALE OF AERIAL PHOTOGRAPHY	Proceeds received from the sale of aerial photography products.
4480310000	INTERNET CREDIT CARD SALES	Proceeds received from the sale of goods/services via credit card thru the internet.
4480320000	STATE MIGRATORY W/L COLLECTORS STAMP	4480320000 - 4480320004: Revenue derived from the sale of the annual state migratory waterfowl or "duck" stamp.
4480320001	STATE WATERFOWL COLLECTORS CURRENT YEAR STAMP	
4480320002	STATE WATERFOWL COLLECTORS PREVIOUS YEAR STAMP	
4480320003	STATE WATERFOWL COLLECTORS PRINT	
4480320004	STATE WATERFOWL COLLECTORS POSTER	
4480340000	SALE AND SERVICES - ONE CARD HE	Revenue generated from payments made to load additional funds on school issued campus I.D.
4480350000	SURCHARGE CELL PHONE INTERDICTION	Revenue derived from a per-call surcharge placed on inmates phone calls.
4480360000	SALE OF TARGETS	A user fee charge for the cost of clay targets sold at department shooting ranges.
4480370000	SALE OF WEATHER DATA	A fee charged for the retrieval, formatting and certification of daily weather observations.
4489010000	SALES (INVENTORY OVERHEAD RELATED)	4489010000 - 4489020000: Proceeds from sale of other items that have not been capitalized. USE ONLY FOR SALE OF ITEMS THAT HAVE NOT BEEN CAPITALIZED [not reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)].
4489020000	SALES (INVENTORY)	
4500000195	COMPONENT UNITS - CHARGES FOR SERVICES	
4500000295	COMPONENT UNITS - OPERATING GRANTS/CONTRIBUTIONS	
4500000395	COMPONENT UNITS - CAPITAL GRANTS/CONTRIBUTIONS	
4500010370	TRANSPORTATION-CAPITAL GRANTS & CONT-GVT-WIDE ONLY	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4500010371	REVENUE-CONTRA-CAPITAL GRANTS/CONT-TRANS	
4500100000	IND INC TAX (FUND)	
4500140014	GAS AND MOTOR VEHICLE TAX (GEN REV-GAS TAX)	
4500490000	OTHER TAXES (FUND ONLY)	
4500490049	OTHER TAXES (GEN REV-OTHER TAX)	
4500490190	OTHER TAXES (BTA CHARGES FOR SERVICES)	
4500490290	OTHER TAXES (BTA OPER GRANTS/CONT)	
4500500110	LICENSES, FEES, PERMITS (GEN GOV CHGS FOR SRVCS)	
4500500170	LICENSES, FEES, PERMITS (TRANSP CHGS FOR SRVCS)	
4501450120	FEDERAL-OPERATING (EDUCATION CHGS FOR SRVCS)	
4501450190	FEDERAL-OPERATING (BTA CHARGES FOR SERVICES)	
4501450210	FEDERAL-OPERATING (GEN GOV OPER GRANTS/CONT)	
4501450220	FEDERAL-OPERATING (EDUCATION OPER GRANTS/CONT)	
4501450290	FEDERAL-OPERATING (BTA OPER GRANTS/CONT)	
4501500240	FEDERAL-NONOPERATING (SOCIAL SRV OPER GRANTS/CONT)	
4501500260	FEDERAL-NONOPERATING (RESOURCES OPER GRANTS/CONT)	
4501500270	FEDERAL-NONOPERATING (TRANSP OPER GRANTS/CONT)	
4501500290	FEDERAL-NONOPERATING (BTA OPER GRANTS/CONT)	
4501500370	FEDERAL-NONOPERATING (TRANSP CAPITAL GRANTS/CONT)	
4501600190	STATE-OPERATING (BTA CHARGES FOR SERVICES)	
4501600290	STATE-OPERATING (BTA OPER GRANTS/CONT)	
4501600295	STATE-OPERATING (FIRST STEPS)	
4501700190	LOCAL/PRIVATE-OPERATING (BTA CHARGES FOR SERVICES)	
4501750290	LOCAL/PRIVATE-NONOPER (BTA OPER GRANTS/CONT)	
4502000000	CHARGES FOR SERVICES - FUND ONLY	
4502000110	CHARGES FOR SERVICES (GEN GOV CHGS FOR SRVCS)	
4502000120	CHARGES FOR SERVICES (EDUC CHGS FOR SRVCS)	
4502000130	CHARGES FOR SERVICES (HEALTH CHGS FOR SRVCS)	
4502000150	CHARGES FOR SERVICES (JUSTICE CHGS FOR SRVCS)	
4502000170	CHARGES FOR SERVICES (TRANSP CHGS FOR SRVCS)	
4502000190	CHARGES FOR SERVICES (BTA CHARGES FOR SERVICES)	
4502050110	OPERATING REVENUES (GEN GOV CHGS FOR SRVCS)	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4502050190	OPERATING REVENUES (BTA CHARGES FOR SERVICES)	
4502050290	OPERATING REVENUES (BTA OPER GRANTS/CONT)	
4502310190	REVENUES PLEDGED FOR REV BONDS (BTA CHGS FOR SVCS)	
4502310290	REVENUES PLEDGED REV BONDS (BTA OPER GRANTS/CONT)	
4504000000	CONTRIBUTIONS-NONOPERATING - FUND ONLY	
4504000014	CONTRIBUTIONS-NONOPERATING (GEN REV-GAX TAX)	
4504000049	CONTRIBUTIONS-NONOPERATING (GEN REV-OTHER TAX)	
4504000060	CONTRIBUTIONS-NONOPERATING (GEN REV-GRANTS-CONT)	
4504000170	CONTRIBUTIONS-NONOPERATING (TRANSP CHGS FOR SRVCS)	
4504000290	CONTRIBUTIONS-NONOPERATING (BTA OPER GRANTS/CONT)	
4504010000	EMPLOYEE CONTRIBUTIONS (FIDUCIARY)	
4504020000	EMPLOYER CONTRIBUTIONS (FIDUCIARY)	
4504030000	NONEMPLOYER CONTRIBUTIONS (FIDUCIARY)	
4504500000	DEPOSITS, POOL PARTICIPANTS (FIDUCIARY)	
4504520000	TUITION PLAN DEPOSITS (FIDUCIARY)	
4505000000	INTEREST EARNINGS & NET APPRECIATION (FIDUCIARY)	
4505000050	INVESTMENT EARNINGS-OPERATNG (GEN REV-INVEST EARN)	
4505000120	INVESTMENT EARNINGS-OPERATING (EDUC CHGS FOR SRVCS)	
4505000190	INVESTMENT EARNINGS-OPERATING (BTA CHGS FOR SRVCS)	
4505000220	INVESTMENT EARNINGS-OPER (EDUC OPER GRANTS/CONT)	
4505000240	INVESTMENT EARN-OPER (SOCIAL SVC OPER GRANTS/CONT)	
4505000270	INVESTMENT EARNINGS-OPER (TRANSP OPER GRANTS/CONT)	
4505000290	INVESTMENT EARNINGS-OPER (BTA OPER GRANTS/CONT)	
4505200000	SECURITIES LENDING INVESTMENT INCOME (FIDUCIARY)	
4505490110	INVESTMENT EARNINGS-NONOP (GEN GOV CHGS FOR SRVCS)	
4505490190	INVESTMENT EARNINGS-NONOP (BTA CHGS FOR SRVCS)	
4505490210	INVESTMENT EARN-NONOP (GEN GOV OPER GRANTS/CONT)	
4505490290	INVESTMENT EARN-NONOP (BTA OPER GRANTS/CONT)	
4505600290	FED AND LOCAL GOVT APPROP (BTA OPER GRANTS/CONT)	
4505700072	TOBACCO LEGAL SETTLEMENT (GEN REV)	
4505990000	MISCELLANEOUS - FUND ONLY	
4505990070	MISCELLANEOUS (GEN REV)	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4505990120	MISCELLANEOUS (EDUC CHARGES FOR SERVICES)	
4505990170	MISCELLANEOUS (TRANSP CHARGES FOR SERVICES)	
4505990190	MISCELLANEOUS (BTA CHARGES FOR SERVICES)	
4505990290	MISCELLANEOUS (BTA OPER GRANTS/CONT)	
4507000000	BOND/NOTE PROCEEDS - FUND ONLY	
4507009999	BOND/NOTE PROCEEDS - CONTRA	
4507010000	REFUNDING BOND PROCEEDS - FUND ONLY	
4507019999	REFUNDING BOND PROCEEDS - CONTRA	
4507050000	PAYMENT TO REFUNDED BOND ESCROW AGENT - FUND ONLY	
4507059999	PAYMENT TO REFUNDED BOND ESCROW AGENT - CONTRA	
4507060000	PREMIUM ON BONDS ISSUED - FUND ONLY	
4507069999	PREMIUM ON BONDS ISSUED - CONTRA	
4507070000	DISCOUNT ON BONDS ISSUED - FUND ONLY	
4507079999	DISCOUNT ON BONDS ISSUED - CONTRA	
4507080000	REDEMPTION OF REFUNDED BONDS - FUND ONLY	
4507089999	REDEMPTION OF REFUNDED BONDS - CONTRA	
4507150000	CAPITAL LEASE PROCEEDS - FUND ONLY	
4507159999	CAPITAL LEASE PROCEEDS - CONTRA	
4507200290	GAIN/LOSS ON DISPOSAL (BTA OPER GRANTS/CONT)	
4507202000	GAIN/LOSS ON DISPOSAL (BTA EXPENSE)	
4507510751	GAIN ON EARLY EXTINGUISHMENT OF DEBT	
4507700390	FED CAPITAL GRANTS/CONTR (BTA CAPITAL GRANTS/CONT)	
4507720772	STATE APPROP/BOND PROCEEDS (BTA CLEARING)	
4507740390	LOCAL/PRIVATE CAPITAL GRANTS (BTA CAP GRANTS/CONT)	
4507760776	ADDITIONS TO ENDOWMENTS (BTA GEN REV)	
4509910991	STATE APPROPRIATIONS CLEARING-HIGHER EDUCATION FND	
4510010000	CLAIMS & ESCHEATS	Receipts of claims and escheated estates to be held until final disposition by the Attorney General's Office.
4511010000	CLAIMS RESERVE - UNCLAIMED PROPERTY	Reserve set up for the payment of valid claims against the unclaimed property fund.
4511020000	UNCLAIMED PROPERTY	Abandoned monies and the proceeds from the sale of abandoned property.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4511030000	UNCLAIMED PROPERTY FUND TRANSFER	Transfer of funds to General Fund from unclaimed property fund as directed by the General Assembly.
4520010000	REFUND PRIOR YR EXPENDITURE	4520010000 - 4520010039: Refunds or reimbursements received in the current fiscal year related to expenditures initially incurred in a previous fiscal year. Any refunds or reimbursements received in the current year related to amounts paid for in a prior year out of General Fund appropriations in a 1XXXXXXX fund must be recorded as revenue in a 2XXXXXXX fund i.e., fund 28370000 - GENERAL REVENUE, which reimburses the State's General Fund. Agencies should not be reducing current year expenditures for reimbursements or refunds related to a previous fiscal year.
4520010001	REGULAR REFUNDS	
4520010002	TPL TITLE 18	
4520010003	TPL HEALTH INSURANCE	
4520010004	CREDIT BALANCE REFUNDS	
4520010005	A/R DEBT	
4520010006	TPL CASUALTY	
4520010007	TPL HEALTH INSURANCE PREMIUM PROJ (HIPP)	
4520010008	PROGRAM INTEGRITY	
4520010009	MEDICAL CANCELLATIONS	
4520010010	GLOBAL SETTLEMENTS	Includes settlements agencies may receive from class action lawsuits.
4520010011	INTERNAL AUDIT SETTLEMENTS	
4520010012	RECOUPMENTS 19'S	
4520010013	RECIPIENT TRUST FUND	
4520010014	DRUG REBATES	
4520010015	DRUG REBATE - SUPPLEMENTAL	
4520010016	SILVER CARD DRUG REBATE	
4520010017	DRUG REBATE SUPPLEMENTAL PDL	
4520010018	DRUG REBATE DIABETIC SUPPLIES	
4520010019	ESTATE RECOVERY REFUNDS	
4520010020	RECOUPMENTS 10'S	
4520010021	SCPERM COLLECTIONS	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4520010022	REFUND OF PRIOR YEAR EXPENDITURES CASE SERVICES	
4520010023	REFUND OF PRIOR YEAR EXPENDITURE CONTR SERVICES	
4520010024	REFUND OF PRIOR YEAR EXPENDITURE SUPPLIES	
4520010025	REFUND OF PRIOR YEAR EXPENDITURES TRAVEL	
4520010026	REFUND OF PRIOR YEAR EXPENDITURES OTHER	
4520010027	REFUND OF PRIOR YEAR EXPENDITURE FIX CHANGE	
4520010028	REFUND OF PRIOR YEAR EXPENDITURES EQUIPMENT	
4520010029	REFUND OF PRIOR YEAR EXPEND PETTY CASH	
4520010030	REFUND OF PRIOR YEAR EXPEND PAYROLL	
4520010031	REFUND OF PRIOR YEAR EXPEND CORE PARTS	
4520010032	REFUND PRIOR YEAR EXPEND HMS COLLECT SYS INTEGRITY	
4520010033	DRUG REBATE - MCO	
4520010034	DRUG REBATE - ACA OFFSET	
4520010035	PRIOR YEAR COST SETTLEMENT COLLECTIONS	
4520010036	REIMB/REFUND PR YR EXP-RETENTION OF STATE FUNDS	To be used only by those agencies with a proviso or other legislation allowing for the retention of all refunds or reimbursements including amounts received in a subsequent fiscal year from when the expense was initially incurred. This G/L is specifically intended to be used for those refunds or reimbursements relating to expenses initially incurred in the General Fund (1XXXXXXX) in a prior fiscal year that would normally be remitted back to the State in a 2XXXXXXX fund. Refunds/reimbursements falling under this legislation and retained by an agency cannot be received back to current year appropriations in a 1XXXXXXX fund or in a 2XXXXXXX fund (which would send that money back to the State) but must instead be recorded to an earmarked 3XXXXXXX fund. A copy of the agency specific proviso or legislation must be included or referenced when using this G/L account.
4520010037	PROGRAM INTEGRITY - UPIC AUDITS	To record the collection of Medicaid Integrity Audit overpayments through Unified Program Integrity Contractors (UPICs).
4520010038	REFUND PRIOR YEAR EXPENDITURE CLAIM	Used to capture refund of prior year claim expenditures for the Crime Victim Compensation Division.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4520010039	SCANA & SANTEE COOPER V.C. SUMMER SETTLEMENTS	Distributions received by State agencies related to the SCANA and Santee Cooper V.C. Summer settlements.
4520020000	REFUND-CASE SERVICE	4520020000 - 4520020012: Refund received by agencies related to case service expenditures. Specific identifications made and refunded to original source.
4520020001	REGULAR REFUNDS	
4520020002	TPL HEALTH INSURANCE PREMIUM PROJ HIPP	
4520020004	ADMINISTRATION REFUNDS	
4520020005	A/R REFUNDS	
4520020006	FREEDOM OF INFORMATION ACT REFUNDS	
4520020008	CLAIM LEVEL ADJUSTMENTS RC30S	
4520020009	SCARRA STIMULUS ADJUSTMENT	
4520020010	REFUND HOSPITAL CARE	
4520020011	CHILD CARE REFUNDS	
4520020012	REFUND FROM BENEFICIARY/PUBLIC CHARGE RULE	To track unsolicited refunds being sent to the Department of Health and Human Services by resident aliens attempting to get an accounting of amounts paid by Medicaid for the purpose of reimbursing Medicaid in order to avoid penalty under Public Charge rules.
4530010000	RETURNED CHECKS	The State Treasurer's Office will record return check(s) by journal entry using this G/L account. When depositing the return check or replacement funds, the state agency should use the same accounting information found on the original transaction. At fiscal year end, all remaining transactions in this revenue account must be adjusted by the agency to the proper revenue account.
4530020000	ADJUSTMENT TO AGENCY DEPOSITS	The State Treasurer's Office will record all adjustments to agency deposits, both debits and credits, using this G/L account. The state agency should use the same accounting information as the original journal entry when adjusting to the proper revenue G/L account. At fiscal year end, all remaining transactions in this revenue account must be adjusted by the agency to the proper revenue account.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4530030000	MISCELLANEOUS REVENUE	4530030000 - 4530030032: Receipt of revenue that is not otherwise specifically classified under any other revenue G/L account.
4530030001	MISCELLANEOUS REVENUE - BIRTHDAY PARTY	
4530030002	MISCELLANEOUS REVENUE - PROGRAMS	
4530030003	MISCELLANEOUS REVENUE - CAMP INS	
4530030004	MISCELLANEOUS REVENUE - STAR LABS	
4530030005	MISCELLANEOUS REVENUE - TRAVELING EXHIBITS	
4530030006	MISCELLANEOUS REVENUE - COIN OP	
4530030007	MISCELLANEOUS REVENUE - DEFERRED REVENUE	
4530030008	MISCELLANEOUS REVENUE - COURT COSTS	
4530030009	MISC REVENUE - STOLLER JERICO PROVISIONAL FEES	
4530030010	MISCELLANEOUS REVENUE - LOST TOOLS	
4530030011	MISCELLANEOUS REVENUE - WARRANTY PMTS	
4530030012	MISCELLANEOUS REVENUE - DRIVER VEHICLE ABUSE	
4530030013	MISCELLANEOUS REVENUE - VANDALISM	
4530030014	MISCELLANEOUS REVENUE - CHLD SUPP ENFORCE	
4530030015	MISCELLANEOUS REVENUE - CSE STATE TAX	
4530030016	MISCELLANEOUS REVENUE - CSE FED TAX	
4530030017	MISCELLANEOUS REVENUE - UBI INTERCEPTS	
4530030018	MISCELLANEOUS REVENUE - INTERCEPTS FM LOTTERY	
4530030019	MISCELLANEOUS REVENUE - IDEC ADMINISTRATIVE FEE	
4530030020	MISCELLANEOUS REVENUE - IDEC CONTRACTOR FEE	
4530030021	MISCELLANEOUS REVENUE - CSE FOSTER CARE	
4530030022	MISCELLANEOUS REVENUE - CSE DEPOSITS OVER/UNDER	
4530030023	MISCELLANEOUS REVENUE - INT FOSTER CARE CASE SVCS	
4530030024	MISCELLANEOUS REVENUE - OUTREACH	
4530030025	MISCELLANEOUS REVENUE - CHILD SUPPORT DRA FEE	
4530030026	MISCELLANEOUS REVENUE - MAILING FEES	
4530030027	MISCELLANEOUS REVENUE - DEA	
4530030028	MISCELLANEOUS REVENUE - GIFT CARD INACTIVE FEE	
4530030029	MISCELLANEOUS REVENUE - GIFT CARD EXPIRATION FEE	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4530030030	MISCELLANEOUS REVENUE - MEMORIALS	Revenue received from charges for memorials road signs placed on the right of way.
4530030031	MISCELLANEOUS REVENUE - ELECTRONIC TRANS FEES	Used to record miscellaneous revenue electronic trans fees received from the Department of Motor Vehicles.
4530030032	MISCELLANEOUS REV - CAPITAL CREDITS - UTILITIES	Revenue received from the return of capital credits by a utility, typically an electric cooperative.
4530040000	INSURANCE CLAIMS	Proceeds received from insurance claims.
4530050000	UNCLASSIFIED REVENUE	4530050000 - 4530050001: Revenues deposited by state agencies and institutions until specific identification can be made, at which time, the revenues are transferred to the correct G/L account. This account should be cleared on a regular basis and must be zero at year end.
4530050001	UNCLASSIFIED REVENUE - OTHER AGENCY COLLECT	
4530060000	REFUND DEFENSE OF INDIGENTS	Refund received from defendant to pay part of the defense cost when directed by Judge on basis of information that defendant has the resources to pay part of the cost.
4530070000	DEP BY PRIVATE ENTITIES	Funds received from private non-profit organizations to be used as match with Federal Funds for purchase of equipment or other contractual agreements.
4530080000	RETIREMENT SYSTEM ADMINISTRATION FEE TRANSFER	A charge assessed against the earnings of the State Retirement System to support the administration of the system.
4530090000	TITLE IV-D RECOVERIES-STATE	Funds collected under the Child Support Enforcement Program (Title IV-D) which are state funds and are deposited to the General Fund in accordance with provisions of General Appropriation Act.
4530100000	PURCHASING CARD REBATE PROGRAM	Based on the current Purchase Card agreement in effect, the state annually receives an overall Purchase Card Rebate from the card issuer which is deposited into the General Fund. Additionally, agencies participating in the Purchasing Card Program may be eligible to share in premium incentive rebates earned from agency card usage. The Comptroller General's Office is authorized to retain a portion of the rebate associated with the Purchasing Card Program as well as a portion from the agency incentive rebates.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4530110000	DHPT-USE TAX DISCOUNT	A 2% discount, up to \$10,000, retained by DOT from the remittance of use taxes to the Department of Revenues.
4530120000	ADVANCE CLAIMS PAYMENTS-SHA	Monthly mortgage payments received on loans owned by the State Housing Authority.
4530130000	UNIDENT BANK DEPOSITS OR ADJUSTMENTS	Write-off irreconcilable bank deposits and adjustments to the General Fund.
4530140000	UNINSURED EMPLOYER RECOUPMENT	4530140000 - 4530140004: Reimbursement of expenses, costs, or benefits paid by the South Carolina Workers' Compensation Uninsured Employers' Fund. Section 42-7-200, 1976 Code as amended.
4530140001	UNINSURED EMPLOYER RECOUPMENT - PRIN DOWN PAYMENT	
4530140002	UNINSURED EMPLOYER RECOUPMENT - PRIN PAY	
4530140003	UNINSURED EMPLOYER RECOUPMENT - PRIN PMT RET CHECK	
4530140004	UNINSURED EMPLOYER RECOUPMENT - NONSTD PAYMENT	
4530150000	REIMBURSEMENT ON CLOSED PROJECTS	Refund of expenditures on completed projects that signify overpayments or amounts for which other parties are liable and make payment.
4530160000	SURETY BOND DEPOSIT	Cash deposits for surety bonds. Includes deposits for gasoline dealers and other motor fuel licenses and admissions bonds for collection of admission tax. Also includes forfeited surety bond deposits remitted to General Fund.
4530170000	INDIVIDUAL 35% COBRA PREMIUM - STIMULUS	Record the collection and remittance of the 35% COBRA premium to be paid by 'involuntary dismissed' individuals prior to taking credit for the 65% subsidy as required by the stimulus package. The agencies will collect this premium and remit it to EIP.
4530190000	ADMINISTRATIVE FEES	Miscellaneous fees collected to reimburse an agency for administrative costs.
4530190001	ADMINISTRATIVE FEES - DISASTER RECOVERY	Miscellaneous fees collected to reimburse an agency for administrative costs pertaining to disaster recovery.
4530200000	GED LEARN AND EARN PROGRAM - PPP	Not currently used in SCEIS; recommended for any revenue derived from the GED Lean and Earn Program.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4530210000	REFUND FROM RECOVERY AUDIT	To account for proceeds received by an agency from the Recovery Audit Program.
4530220000	TECHNICAL SCHOOLS - CAPITAL PROJECT CONTRIBUTIONS	To record capital expenditures for the technical schools/colleges.
4536010000	SALE OF MACHINERY & EQUIPMENT	Proceeds received from sale of machinery and equipment. USE ONLY FOR SALE OF MACHINERY AND EQUIPMENT THAT HAS NOT BEEN CAPITALIZED [not reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)].
4536020000	SALE OF WORKS OF ART/HIST TREASURES	Proceeds received from sale of works of art and historical treasures. USE ONLY FOR SALE OF WORKS OF ART AND HISTORICAL TREASURES THAT HAVE NOT BEEN CAPITALIZED [not reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)].
4536030000	SALE OF OTHER ITEMS/ASSETS	4536030000 - 4536030002: Proceeds from sale of other items that have not been capitalized. USE ONLY FOR SALE OF ITEMS THAT HAVE NOT BEEN CAPITALIZED [not reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)].
4536030001	SALE OF OTHER NON-CAPITAL ITEMS DUE AGY	
4536030002	SALE OF OTHER NON-CAPITAL ITEMS DUE DOR	
4536040000	SALE OF BUILDINGS (CAPITALIZED)	Proceeds received from sale of buildings. USE ONLY FOR SALE OF BUILDINGS THAT HAVE BEEN CAPITALIZED [reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)].
4536050000	SALE OF VEHICLES	4536050000 - 4536050001: Proceeds received from sale of vehicles. USE ONLY FOR SALE OF VEHICLES THAT HAVE BEEN CAPITALIZED [reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)].
4536050001	SALE OF JUNK BUSES - SCRAP	
4536060000	SALE OF LAND	4536060000 - 4536060002: Proceeds received from sale of land. USE ONLY FOR SALE OF LAND THAT HAVE BEEN CAPITALIZED [reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)].
4536060001	SALE OF LAND DISTRIBUTION	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4536060002	SALE OF LAND, BLDG & ROW FOR SIB	Record the sales of land, building and rights of way on behalf of the infrastructure bank.
4536070000	SALE OF AGRICULTURE AND MARINE EQUIP	Proceeds received from sale of buildings. USE ONLY FOR SALE OF BUILDINGS THAT HAVE BEEN CAPITALIZED [reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)].
4550010000	SALE OF ASSET CLEARING - MODIFIED ACCRUAL	Not currently used in SCEIS; recommended for any revenue earned from the sale of an asset out of the clearing account.
4550020000	PROCEEDS FROM ASSET SALE - MODIFIED ACCRUAL	4550020000 - 4550040000 : Proceeds received from sale of other assets that have been capitalized. USE ONLY FOR SALE OF OTHER ASSETS THAT HAVE BEEN CAPITALIZED [reported on Capital Assets Closing Packages (previously known as Fixed Assets Closing Packages)].
4550030000	REVENUE CLEARING - FULL ACCRUAL	
4550040000	GAIN/LOSS - FULL ACCRUAL	
4550050000	GAIN/LOSS - MOD ACCRUAL	Not currently used in SCEIS; recommended to record any gain/loss using the modified accrual method.
4600010000	CAPITAL IMPROVEMENT BOND & NOTE PROCEEDS	Revenue G/L account used by the State Treasurer to classify proceeds from capital improvement bonds and notes.
4600020000	INSTITUTIONAL BOND & NOTE PROCEEDS	4600020000 - 4600030000 : Revenue G/L accounts used by the State Treasurer to classify proceeds from institutional bonds and notes.
4600030000	BOND PREMIUM/DISCOUNT AMORIZATION	
4600050000	ECONOMIC DEVELOPMENT BOND & NOTE PROCEEDS	Revenue G/L account used by the State Treasurer to classify proceeds from the issuance of bonds under the Economic Development Bond Act. Section 11-41-10, 1976 Code.
4600060000	MASTER LEASE PROCEEDS	Revenue G/L account used by the State Treasurer to classify proceeds from master lease financing arrangements.
4600070000	RESEARCH UNIVERSITY BOND AND NOTE PROCEEDS	Revenue G/L account used by the State Treasurer to classify proceeds from research university bonds and notes.
4600080000	DEFERRED MAINTENANCE BOND & NOTE PROCEED	Revenue G/L account used by the State Treasurer to classify proceeds from deferred maintenance bonds and notes.
4600090000	OTHER GENERAL OBLIGATION BONDS - NOTE PROCEEDS	Revenue G/L account used by the State Treasurer to classify proceeds from other general obligation bonds and notes.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4601010000	INSTALL PURCHASE NOTE PROCEEDS	Revenue G/L account used by the State Treasurer to classify proceeds from installment purchase notes.
4601020000	STUDENT FACULTY HOUSING REVENUE BOND AND NOTE PROC	Revenue G/L account used by the State Treasurer to classify proceeds from student faculty housing revenue and notes.
4601030000	STADIUM REVENUE BOND AND NOTE PROCEEDS	Revenue G/L account used by the State Treasurer to classify proceeds from stadium revenue bonds and notes.
4601040000	PLANT IMPROV, STUD FAC, FACULTY BD & NOTE PROCEED	Revenue G/L account used by the State Treasurer to classify proceeds from plant improvements, student faculty and facility bonds and notes.
4601050000	REVENUE NOTE PROCEEDS	Revenue G/L account used by the State Treasurer to classify proceeds from revenue notes.
4601060000	EQUIPMENT NOTE PROCEEDS	Revenue G/L account used by the State Treasurer to classify proceeds from equipment notes.
4601070000	REVENUE BOND PROCEEDS FROM AUXILIARY FACILITIES	Revenue G/L account used by the State Treasurer to classify proceeds from Auxiliary Facilities Revenue Bonds.
4601080000	INFRASTRUCTURE REVENUE BOND AND NOTE PROCEEDS	Revenue G/L account used by the State Treasurer to classify proceeds from Infrastructure Revenue Bonds and Notes.
4602010000	EDUCATIONAL FACILITIES BOND AND NOTES PROCEEDS	Revenue G/L account used by the State Treasurer to classify proceeds from educational facilities bonds and notes.
4603010000	SHAMP BOND PROCEEDS	Revenue G/L account used by the State Treasurer to classify proceeds from SHAMP bonds.
4604010000	HIGHWAY BOND AND NOTE PROCEEDS	Revenue G/L account used by the State Treasurer to classify proceeds from highway bonds and notes.
4630010000	DEBT SERVICE REIMBURSEMENT	Revenue received as reimbursement for debt service expenditures.
4630020000	HOUSING FEE-DEBT SERVICE	Portion of housing fees designated for payment of debt services.
4630030000	ADMISSION FEE-DEBT SERVICE	Portion of admission fees designated for payment of debt services.
4630040000	SPECIAL STUDENT FEE-DEBT SERVICE	Special student fees designated for payment of debt service.
4630050000	PLANT IMPROVEMENT FEE-DEBT SERVICE	Portion of plant improvement fees designated for debt service.
4630060000	STUDENT LOAN REPAYMENT	Student loan repayment designated for repayment of Debt Service.
4630070000	SPECIAL TAX-DEBT SERVICE	Special tax designated for payment of debt service.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4630080000	INSURANCE RESERVE FUND NOTE PROCEEDS	This G/L account is used to classify the proceeds from a note for a loan from the Insurance Reserve Fund. See G/L account 4601010000 for Installment Purchase Program Note Proceeds.
4630090000	GENERAL FUND APPROPRIATIONS - DEBT SERVICE	General Fund Appropriations designated for debt service.
4650000000	LOAN INTEREST RECEIVED NO FM	To record any loan interest revenue that is not tied to a specific period.
4650010000	DIVIDENDS & INTEREST - UNCLAIMED PROPERTY	Dividends and interest received from the investment of funds from the unclaimed property fund and reserve.
4650020000	MENTAL HEALTH INTEREST RECEIVED	Interest received on money owed to the state on Mental Health Department note.
4650030000	MENTAL RETARD INT RECD	Interest received on money owed to the state on the Department of Disabilities and Special Needs note.
4650040000	COMPOSITE RESERVE ACCOUNT - INTEREST	Interest earned on the Treasurer's Composite accounts. Bank accounts owned by certain agencies which are not on the State's books are pooled and the interest earnings are credited to the General Fund.
4650050000	MISCELLANEOUS INTEREST EARNED	Interest received on invested monies that cannot be properly classified under any of the other classifications.
4650060000	DIVISION OF OPERATIONS INTEREST RECEIVED	Interest received from Division of Operations due to the State.
4650070000	WINTHROP COLLEGE INTEREST RECEIVED	Interest received from Winthrop University due to the State.
4650080000	INSURANCE RESERVE FUND NOTE INTEREST	Interest received from Insurance Reserve Fund notes.
4650090000	LOAN INTEREST RECEIVED	<u>4650090000 - 4650090002:</u> Use this revenue G/L account to record interest received on loans.
4650090001	LOAN INTEREST - OVER/SHORT	
4650090002	LOAN INTEREST - CAPITALIZED	
4650100000	CITADEL-INTEREST RECEIVED	Interest received from the Citadel on a note for the Fieldhouse.
4650110000	SCESC INTEREST RECEIVED	Revenue received from S. C. Employment Security Commission for interest on a loan from CIB proceeds.
4660000000	ACCRUED INVESTMENT EARNINGS NO FM	To record any accrued interest revenue that is not tied to a specific period.
4660010000	INVESTMENT EARNINGS	<u>4660010000 - 4660010023:</u> Earnings received on funds invested in securities.
4660010001	INVESTMENT EARNINGS - OVER/UNDER COLLECTIONS	

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4660010002	INVESTMENT EARNINGS - INMATE EARNINGS	
4660010003	INVESTMENT EARNINGS - MISCELLANEOUS EARNINGS	Non-security lending investment earnings that are not linked to other investment earning accounts.
4660010020	MARK TO MARKET INVESTMENT EARNINGS	
4660010021	MARK TO MARKET INVESTMENT EARNINGS OVER/UNDER COLL	
4660010022	NVEST INCOME ADJUSTMENTS VALUE AREA 001	
4660010023	NVEST INCOME ADJUSTMENTS MARK TO MARKET	
4660020000	INVESTMENT EARNINGS-LOANED SECURITIES	Excess interest paid by banks to the state on securities the bank borrows from the state's General Deposit or Special Deposit Portfolios.
4660030000	AGENCY INVESTMENT INCOME	4660030000 - 4660060000: Interest earned on investments made by the agency.
4660030005	UNREALIZED GAIN/LOSS ON FOREIGN EXCHANGE	
4660030010	GAIN/LOSS ON SALE OF INVESTMENTS	
4660030020	MARK TO MARKET GAIN/LOSS INVESTMENT SALE	
4660040000	ENDOWMENT INCOME	Revenue received as income on endowments.
4660050000	INVESTMENT INCOME - CAPITAL	
4660060000	INVESTMENT DISCOUNT AMORTIZATION	
4890010000	DISTRIBUTED BOND PROCEEDS	To record/reflect any transfer of bond/note proceeds after initial receipt to any other fund.
4890020000	NONRECURRING OPERATING TRANSFERS	To identify the various one-time cash transfers that may occur at the end of a fiscal year or during the next fiscal year and record these as other financing sources to the General Fund, not as revenue. Example: An amount listed as a "source" in the Nonrecurring Proviso in the annual Appropriations Act that must be transferred to the General Fund in the current year. These amounts are not classified as revenue since they have already been appropriated in the current year Appropriations Act.
4890040000	MISCELLANEOUS TRANSFER - OTHER FUND	Operating transfer of revenue between funds that is not specifically classified under another code.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4890050000	CAPITAL RESERVE FUND TRANSFER	Transfer of Capital Reserve funds to agencies for capital or operating appropriations.
4890060000	GENERAL FUND APPROPRIATION TRANSFER IN	This G/L account is used in Other Funds to record the inflow of cash when General Fund appropriations are transferred in. Agencies sometimes receive General Fund appropriations in the Appropriations Act that are intended to be spent from or reimburse Other Funds. When budget is consumed in the General Fund using G/L 5170880000, this G/L is credited in the receiving fund (along with the automatic cash transfer via the cash splitter) to record the transfer of resources. This account should generally be classified as an Other Financing Source - Transfer In, not as revenue, since the original appropriation revenue is already recognized in the General Fund. This classification applies for both AFS entities and for ACFR compilation purposes. Examples include transfers to capital project funds. Once budget is loaded into the capital project fund for an approved project, the agency debits G/L 5170880000 in the General Fund (fund 1001XXXX or 1005XXXX) and credits this G/L in the capital project fund. This consumes General Fund budget authority while increasing cash in the receiving fund.
4890070000	OTHER REIMBURSEMENT - STATE AGENCIES	4890070000 - 4890070001: To designate other reimbursements from state agencies not specifically classified otherwise.
4890070001	OTHER REIMBURSEMENT - STATE AGENCIES DYED FUEL	
4890080000	ALLOCATIONS FROM STATE AGENCIES	4890080000 - 4890080003: To designate allocations from state agencies.
4890080001	ALLOCATIONS STATE AGENCIES - A/R REFUNDS	
4890080003	ALLOCATIONS STATE AGENCIES - PERM	
4890090000	ALLOCATIONS EDUCATION IMPROVEMENT ACT	To designate education improvement act allocations from the Department of Education to other state agencies.
4890100000	FEDERAL GRANT SUBCONTRACT STATE AGENCIES	To designate all federal funds received from other State agencies on a sub-grant or sub-contract basis.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4890110000	ALLOCATIONS FROM MUNICIPALITIES	To designate allocations from municipalities received as deposits for matching Federal and Other grants.
4890120000	ALLOCATIONS FROM COUNTIES	To designate allocations from counties received as deposits for matching Federal and Other grants.
4890140000	ALLOCATIONS FROM OTHER POLITICAL ENTITIES	To designate allocations from other political entities received as deposits for matching Federal and Other grants. (See G/L account 4530070000 for deposits by private entities.)
4890160000	TRANSFER FROM STATE INFRASTRUCTURE BANK	Reimburse Department of Transportation for road construction work for State Infrastructure Bank.
4890170000	TRANSFERRED TUITION FEES	To record/reflect any transfer of tuition fees after initial receipt into an institution general debt service fund.
4890180000	TRANSFER REVENUE - FEES/OPERATION	To recognize the authorized transfer of revenues governed by a bond indenture for the purpose of funding the operating needs of certain facilities.
4890190000	TRANSFER REVENUE - FEES/DEBT SERVICE	To recognize the authorized transfer of revenues governed by a bond indenture for the purpose of funding the required payment of debt service (principal and interest).
4890200000	TRANSFER REVENUE - FEES/DS RESERVE	To recognize the authorized transfer of revenues governed by a bond indenture for the purpose of correcting a deficiency in the required reserve fund.
4890210000	TRANSFER REVENUE - FEES/PROJECTS	To recognize the authorized transfer of revenues governed by a bond indenture for the purpose of providing funds for an authorized permanent improvement project associated with a facility or facilities covered by the bond indenture.
4890230000	NON-RECURRING TRANSFER OTHER FUNDS	This revenue G/L account should be used to account for one-time nonrecurring transfers between the General Fund and Other Funds. This includes scenarios for agencies remitting cash balances to the General Fund in fund 28370000. An agency would debit this G/L account in the fund with the cash balance and credit this G/L account in fund 28370000. Note: 61 / 62 cash transfers are generally not an appropriate method for agencies to remit cash balances to the General Fund.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4890230001	RECURRING TRANSFERS - OTHER FUNDS	This revenue G/L account should be used to account for recurring transfers between the General Fund and Other Funds. This includes scenarios for agencies remitting amounts annually to the General Fund in a 2XXXXXXX series fund. Example: funds 28370000 and 29540000. An agency would debit this G/L account in the fund with the balance to be remitted and credit this G/L account in fund 2XXXXXXX. Note: 61 / 62 cash transfers are generally not an appropriate method for agencies to remit cash balances to the General Fund.
4890240000	TRANSFER MOTOR VEHICLE LICENSING/REGISTRATION FEE	To record/reflect any transfer of motor vehicle licensing and registration fees to be used by the State Treasurer's Office and the Department of Transportation for the South Carolina Transportation Infrastructure Bank.
4890250000	TRANSFER FEES/REC--COUNTIES	To record/reflect any transfer of fees received from counties in connection with repayment of SCTIB bonds to be used by the State Treasurer's Office and the Department of Transportation.
4890310000	PUBLIC SERVICE AUTHORITY GENERAL FUND PAY	Payments by the Public Service Authority to the State General Fund in accordance with Section 58-31-110, 1976 Code. Payment of excess earnings to state to reduce tax burdens.
4890330000	WORKERS COMPENSATION FUND ADMIN FEE TRANSFER	Fee assessed by the State Workers' Compensation Fund-Trust for administration of the State Workers' Compensation Fund.
4890340000	SECOND INJURY FUND ADMINISTRATION FEE TRANSFER	Fee assessed by the Second Injury Trust Fund for operating expenses incurred in the administration of the fund.
4890360000	GENERAL RESERVE FUND TRANSFER	Transfer from General Fund to General Reserve Fund in accordance with Article III, Section 36 of the Constitution of South Carolina and Section 11-11-310, 1976 Code as amended.
4890370000	WARRANT REVOLVING FUND TRANSFER	Transfer of funds to General Fund from Warrant Revolving Fund as directed by the Department of Administration and/or General Assembly.
4890380000	INSURANCE RESERVE FUND TRANSER	Transfer of funds to General Fund from Insurance Reserve Fund as directed by the General Assembly and/or State Fiscal Accountability Authority (SFAA).

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4890390000	MENTAL HEALTH PATIENT FEE TRANSFER	Transfer of funds from Mental Health Patient Fee Fund as directed by the General Assembly.
4890400000	EXCESS DEBT SERVICE FUND TRANSFER	Transfer of funds from the debt service fund to capital project accounts, etc.
4890410000	DEPRECIATION RESERVE REVENUE TRANSFER	4890410000 - 4890410001: To record revenue in the Capital projects fund for projects that were approved with Depreciation Reserve Fund Revenue as the source of funding.
4890410001	DEPRECIATION RESERVE TRANSFER-SMALL PROJECTS	
4890420000	TRANSFER FROM DEPARTMENT OF TRANSPORTATION	Transfer of funds from the Department of Transportation per legislation or for the purpose of servicing the Department functions.
4890440000	FEES AND RECEIPTS-STATE AGENCIES	To designate revenue received from state agencies as fees and insurance premiums such as payments to the State Workers' Compensation fund.
4890450000	REFUND OF PRIOR YEAR REVENUE	This account should be used to refund revenue received in a prior year (debit), or to record refunds received (credit) on disbursements originally debiting a revenue account in a prior year. This account should not be used to record initial receipts of revenue.
4890460000	STATE GENERAL FUND APPROPRIATION	To designate State General Fund appropriations received in funds and/or fund groups other than General Fund.
4890480000	INSURANCE RESERVE FUND ADMINISTRATION FEE TRANSFER	4890480000 - 4890480010: A charge assessed against the Insurance Reserve Fund Trust for operating expenses incurred in the administration of the trust fund.
4890480010	EIP TRUST FUND ADMIN FEE TRANSFER	
4890490000	FY10 PROV 90.21 INCR ENFORCEMENT COLLECT REVENUE	Not currently used in SCEIS; recommended for use for any revenue earned from the increased enforcement collections.
4890490001	FY10 PROV 90.21 INCR ENFORCEMENT COLLECT TRANSFER	To reflect any revenue transferred to an agency as a result of increased enforcement collections.
4890500000	CONTINGENCY RESERVE TRANSFER	To reflect any revenue transferred to an agency from the contingency reserve transfer.
4940010000	RETIREMENT - SRS - EMPLOYEE DEDUCTION	Receipt of amounts deducted from the earnings of an employee for the State Retirement System.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4940020000	RETIREMENT - PORS - EMPLOYEE DEDUCTION	Receipt of that portion of police officer's retirement deducted from the earnings of the employee.
4940030000	RETIREMENT - GARS - EMPLOYEE DEDUCTION	Receipt of that portion of retirement deducted from the earnings of the members of the General Assembly.
4940040000	RETIREMENT - JSRS - EMPLOYEE DEDUCTION	Receipt of that portion of retirement deducted from the earnings of justices, judges and solicitors.
4940050000	SOCIAL SECURITY TAX WITHHELD	Receipt of that portion of social security tax deducted from the earnings of the employee.
4940060000	INSURANCE WITHHELD	4940060000 - 4940060003: Receipt of insurance deducted from the earnings of the employee.
4940060001	INSURANCE WITHHELD MEDICARE PART D SUBSIDY	
4940060002	INSURANCE WITHHELD PRESCRIPTION DRUG REBATES	
4940060003	INSURANCE WITHHELD MISC RECEIPTS	
4940070000	FEDERAL INCOME TAX WITHHELD	Receipt of federal income taxes deducted from the earnings of the employee.
4940080000	STATE INCOME TAX WITHHELD	Receipt of state income taxes deducted from the earnings of the employee.
4940120000	RETIREMENT - OPTIONAL RETIREMENT - EMPL DEDUCTION	Receipt of amounts deducted from the earnings of an employee for the Optional Retirement Program.
4940150000	RETIREMENT - UNELECTED - EMPLOYEE DEDUCTION	Receipt of amounts deducted from the earnings of an employee for retirement contributions until a retirement system election is made by the employee.
4940200000	SAVINGS BONDS	Receipt of amounts deducted from the earnings of the employee for U. S. Government Savings Bonds.
4940210000	UNITED FUND	Receipt of amounts deducted from the earnings of the employee for United Fund contributions.
4940230000	CREDIT UNION	Receipt of amounts deducted from the earnings of the employee for credit union savings.
4940250000	TAX SHELTER ANNUITY	Receipt of amounts deducted from the earnings of the employee for payment of a Tax Shelter Annuity.
4940270000	DEFERRED COMPENSATION	Receipt of amounts deducted from the earnings of the employee for Deferred Compensation.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4940280000	US ACT CHAPTER XIII	Receipt of amounts deducted from the earnings of the employee for US Act Chapter XIII.
4940300000	INSTALLMENT SERVICE PURCHASE PROGRAM - EMPL DEDUCT	Receipt of installment purchase program deductions withheld from the earnings of the employee.
4940310000	DEBT CONTROL IMPROVEMENT ACT DEDUCTIONS	Receipt of amounts deducted from the earnings of the employee for the Debt Control Improvement Act.
4940400000	UNCLASSIFIED DEDUCTION	Receipt of amounts deducted from the earnings of the employee which is not otherwise specifically classified.
4950010000	RETIREMENT - SRS - EMPLOYER CONTRIBUTIONS	Receipt of that portion of State Retirement contributed by the employer.
4950020000	RETIREMENT - PORS - EMPLOYER CONTRIBUTIONS	Receipt of that portion of Police Officer's Retirement contributed by the employer.
4950030000	RETIREMENT - GARS - EMPLOYER CONTRIBUTIONS	Receipt of that portion of General Assembly retirement contributed by the employer.
4950040000	RETIREMENT - JSRS - EMPLOYER CONTRIBUTIONS	Receipt of that portion of Judicial Retirement contributed by the employer.
4950050000	SOCIAL SECURITY - EMPLOYER	Receipt of that portion of social security contributed by the employer.
4950060000	INSURANCE-EMP CONTRIBUTION	4950060000 - 4950060004: Receipt of that portion of insurance premiums contributed by the employer.
4950060001	HEALTH INSURANCE PROGRAM ADMINISTRATIVE FEE	
4950060002	INSURANCE EMPLOYER CONTR MEDICARE PART D SUBSIDY	
4950060003	INSURANCE EMPLOYER CONTR PRESCRIPTION DRUG REBATES	
4950060004	INSURANCE EMPLOYER CONTR MISCELLANEOUS RECEIPTS	
4950070000	STATE CONTRIBUTION FOR NGPS	Receipt of that portion of national guard retirement contributed by the employer.
4950080000	PRERETIREMENT DEATH BENEFIT	Receipt of that portion of pre-retirement death insurance premiums contributed by the employer.
4950100000	ACCIDENTIAL DEATH BENEFIT - POLICE OFFICERS	Receipt of that portion of Accidental Death - Police Officers Insurance premiums contributed by the employer.
4950110000	RETIREMENT - OPTIONAL RETIREMENT - EMPL CONTRIB	Receipt of that portion of Optional Retirement contributed by the employer.

REVENUE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS
4950120000	WORKERS' COMPENSATION INSURANCE	Receipt of Workers' Compensation insurance contributed by the employer.
4950130000	UNEMPLOYMENT COMPENSATION INSURANCE (REVENUE)	Receipt of unemployment compensation insurance contributed by the employer.
4960010000	INSURANCE-CASH PAYMENTS	4960010000 - 4960010003: Receipt of cash payments for insurance premiums from inactive employees and retirees.
4960010001	INSURANCE-CASH PAY MEDICARE PART D SUBSIDY	
4960010002	INSURANCE-CASH PAY DRUG REBATES	
4960010003	INSURANCE-CASH PAY MISC RECEIPTS	
4990010000	PRINCIPAL REPAYMENT STUDENT LOANS & SCHOLARSHIP	Repayment of principal on student loans and scholarships.
4990020000	LOAN PRINCIPAL REPAYMENT	Use this revenue G/L account to record repayments of loan principal.
4999999999	AUC SETTLEMENT REVENUE	Not currently used in SCEIS; recommended use is to settle asset under construction revenue to the actual asset.