

| EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2025 | | | |
|--|---|---|--|
| G/L ACCOUNT | GENERAL LEDGER NAME | DEFINITION OF ACCOUNTS | UPDATES |
| 5010940000 | FOREIGN OFFICE ALLOWANCES | To include taxable compensation adjustments, not subject to retirement, for foreign office employees allowed under Proviso 50.8 of the 2025-2026 General Appropriation Act. | Changed fiscal year in definition from "2024-2025" to "2025-2026". |
| 5021080000 | TOBACCO MSA LEGAL FEES | Payments made to private attorneys related to the Tobacco Master Settlement Agreement (MSA). Currently blocked for posting. | Changed name from "NON-DISCLOSED LEGAL FEES" to "TOBACCO MSA LEGAL FEES". Changed definition from "Expenditures made to pay private attorneys for professional fees on Tobacco Settlement Revenue Management cases." to "Payments made to private attorneys related to the Tobacco Master Settlement Agreement (MSA). Currently blocked for posting." |
| 5021600000 | MARKET CONSTRUCTION & ASSET MANAGEMENT FEES | Expenditures paid to vendors related to market study and plan review for the Tax Credit Division of SC Housing. | New G/L Account. |
| 5025000000 | INSURANCE RECOVERIES CONTRA - SERVICES | As per FY 2026 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. | Changed fiscal year in definition from "FY 2025" to FY 2026". |
| 5025000001 | INSURANCE RECOVERIES CONTRA - LEGAL SETTLEMENTS | As per FY 2026 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. | Changed fiscal year in definition from "FY 2025" to FY 2026". |

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|-------------|--|---|---|
| 5025000002 | INSURANCE RECOVERIES CONTRA - ATTORNEY FEES | As per FY 2026 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. | Changed fiscal year in definition from "FY 2025" to FY 2026". |
| 5025000003 | INSURANCE RECOVERIES CONTRA - VEHICLE SERVICES | As per FY 2026 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. | Changed fiscal year in definition from "FY 2025" to FY 2026". |
| 5025007000 | INSURANCE RECOVERIES CONTRA - IT REPAIRS & MAINT | As per FY 2026 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 – INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for IT related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('7' in the 7th position). The purpose of this is to keep the loss expenses incurred within the detail IT account and not have them be reduced for an insurance recovery. | Changed fiscal year in definition from "FY 2025" to FY 2026". |

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| G/L ACCOUNT | GENERAL LEDGER NAME | DEFINITION OF ACCOUNTS | UPDATES |
|-------------|--|--|---|
| 5025009000 | INSURANCE RECOV CONTRA - REAL EST REPAIRS & MAINT | As per FY 2026 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for real estate related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('9' in the 7th position) and thus does not require a real estate internal order #. The purpose of this is to keep those loss expenses associated with a particular real estate unit and not have them be reduced for an insurance recovery. | Changed fiscal year in definition from "FY 2025" to FY 2026". |
| 5032410002 | MED SCIENT & LAB SUPPLIES - OTC DRUGS | Expenditures for Over-the-Counter (OTC) drugs explicitly approved by regulatory agencies for sale directly to consumers without a prescription. These medications are typically available in pharmacies, supermarkets, or convenience stores and are intended for self-treatment of common, mild conditions (e.g., headaches, colds, allergies). OTC drugs are a specific category of non-prescription drugs that undergo regulatory review for safety and efficacy. | Added definition. |
| 5032410004 | MED SCIENT & LAB NON-PRESCRIPTION DRUGS | Expenditures for any medication that does not require a prescription, which includes OTC drugs but may also cover other products such as dietary supplements, herbal remedies, or other health products that are not strictly regulated as or are not subject to the same regulatory standards as OTC drugs. | Added definition. |
| 5035000000 | INSURANCE RECOVERIES CONTRA - SUPPLIES & MATERIALS | As per FY 2026 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. | Changed fiscal year in definition from "FY 2025" to FY 2026". |

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| G/L ACCOUNT | GENERAL LEDGER NAME | DEFINITION OF ACCOUNTS | UPDATES |
|-------------|--|---|--|
| 5035007000 | INSURANCE RECOV CONTRA - IT SUPPLIES & MATERIALS | As per FY 2026 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 – INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for IT related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('7' in the 7th position). The purpose of this is to keep the loss expenses incurred within the detail IT account and not have them be reduced for an insurance recovery. | Changed fiscal year in definition from "FY 2025" to FY 2026". |
| 5035009000 | INSURANCE RECOV CONTRA-REAL EST SUPPLIES & MATERLS | As per FY 2026 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for real estate related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('9' in the 7th position) and thus does not require a real estate internal order #. The purpose of this is to keep those loss expenses associated with a particular real estate unit and not have them be reduced for an insurance recovery. | Changed fiscal year in definition from "FY 2025" to FY 2026". |
| 5160280000 | FIRST STEPS TO SCHOOL READINESS (H620) | To include distribution of Education Improvement Act Funds to the First Steps to School Readiness Program. | Changed name from "FIRST STEPS TO SCHOOL READINESS" to "FIRST STEPS TO SCHOOL READINESS (H620)". |
| 5161320000 | HIGH-QUALITY CHARTER LEADERSHIP PROGRAM | To include distribution of EIA funding for the High-Quality Charter Leadership program. | New G/L Account. |
| 5161330000 | SC FFA PROPERTY MAINTENANCE AND RENOVATION | To include distribution of EIA funding for the South Carolina FFA Property Maintenance and Renovation program. | New G/L Account. |
| 5183000000 | EDUCATION SCHOLARSHIP TRUST FUND DISBURSEMENTS | To include disbursements of funds for Education Scholarship monies to the appointed trustee. SC Code of Law 59-8-120. | New G/L Account. |
| 5850070000 | DOT - INDIRECT COST ALLOCATION | This G/L account will be used by the South Carolina Department of Transportation to allocate indirect cost to projects and grants. | New G/L Account. |

| REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2025 | | | |
|--|--|---|--|
| G/L ACCOUNT | GENERAL LEDGER NAME | DEFINITION OF ACCOUNTS | UPDATES |
| 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. | Updated GL range to include 4110020019. |
| 4110020019 | MARKET CONSTRUCTION & ASSET MANAGEMENT FEES | Revenue generated from market study and plan review fees for the Tax Credit Division of SC Housing. | New G/L Account. |
| 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 2025-2026 Appropriation Act. | Changed fiscal year in definition from "FY 2024-2025" to "FY 2025-2026". |
| 4110090000 | WORKERS' COMPENSATION HEARING FEE | Filing fee for each requested hearing, settlement, or motion. Proviso 74.2, 2025-2026 Appropriation Act. | Changed fiscal year in definition from "FY 2024-2025" to "FY 2025-2026". |
| 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, 2025-2026 Appropriation Act. | Changed fiscal year in definition from "FY 2024-2025" to "FY 2025-2026". |
| 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, 2025-2026 Appropriation Act. | Changed fiscal year in definition from "FY 2024-2025" to "FY 2025-2026". |
| 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, 2025-2026 Appropriation Act. | Changed fiscal year in definition from "FY 2024-2025" to "FY 2025-2026". |
| 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, 2025-2026 Appropriation Act. | Changed fiscal year in definition from "FY 2024-2025" to "FY 2025-2026". |
| 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. | New G/L Account. |
| 4280020005 | DIRECT COST RECOVERY REVENUE | To record revenue received for all direct costs associated with administrating programs as authorized under federal regulations. | New G/L Account. |
| 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. | Removed GL range. |
| 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. | New G/L Account. |
| 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, 2025-2026 Appropriation Act. | Changed fiscal year in definition from "FY 2024-2025" to "FY 2025-2026". |

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| 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 2025-2026 Appropriation Act. | Changed fiscal year in definition from "FY 2024-2025" to "FY 2025-2026". |
| 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, 2025-2026 Appropriation Act. | Changed fiscal year in definition from "FY 2024-2025" to "FY 2025-2026". |
| 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, 2025-2026 Appropriation Act. | Changed fiscal year in definition from "FY 2024-2025" to "FY 2025-2026". |
| 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, 2025-2026 Appropriation Act. | Changed fiscal year in definition from "FY 2024-2025" to "FY 2025-2026". |
| 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, 2025-2026 Appropriation Act. | Changed fiscal year in definition from "FY 2024-2025" to "FY 2025-2026". |
| 4660010003 | INVESTMENT EARNINGS - MISCELLANEOUS EARNINGS | Non-security lending investment earnings that are not linked to other investment earning accounts. | New G/L Account. |