EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2026			
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 2026-2027 General Appropriation Act.	Changed fiscal year in definition from "2025-2026" to "2026-2027".
5025000000	INSURANCE RECOVERIES CONTRA - SERVICES	As per FY 2027 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 2026" to "FY 2027".
5025000001	INSURANCE RECOVERIES CONTRA - LEGAL SETTLEMENTS	As per FY 2027 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 2026" to "FY 2027".
5025000002	INSURANCE RECOVERIES CONTRA - ATTORNEY FEES	As per FY 2027 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 2026" to "FY 2027".

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2026			
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**	**UPDATES**
5025000003	INSURANCE RECOVERIES CONTRA - VEHICLE SERVICES	As per FY 2027 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 2026" to "FY 2027".
5025007000	INSURANCE RECOVERIES CONTRA - IT REPAIRS & MAINT	As per FY 2027 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 2026" to "FY 2027".
5025009000	INSURANCE RECOV CONTRA - REAL EST REPAIRS & MAINT	As per FY 2027 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for real estate related insurance recoveries, this G/L is NOT in the real estate sequence of accounts (‘9’ in the 7th position) and thus does not require a real estate internal order #. The purpose of this is to keep those loss expenses associated with a particular real estate unit and not have them be reduced for an insurance recovery.	Changed fiscal year in definition from "FY 2026" to "FY 2027".

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2026			
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**	**UPDATES**
5035000000	INSURANCE RECOVERIES CONTRA - SUPPLIES & MATERIALS	As per FY 2027 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.	Changed fiscal year in definition from "FY 2026" to "FY 2027".
5035007000	INSURANCE RECOV CONTRA - IT SUPPLIES & MATERIALS	As per FY 2027 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 2026" to "FY 2027".
5035009000	INSURANCE RECOV CONTRA-REAL EST SUPPLIES & MATERLS	As per FY 2027 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 2026" to "FY 2027".

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2026			
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**	**UPDATES**
5060000000 – 5060199999	MODIFIED ACCRUAL (MA) DEPRECIATION EXPENSE	Used to record depreciation expense for capitalized state assets. SCEIS initiates and records depreciation expense for all state agencies. In general agencies should NOT be posting directly to these accounts. Adjustments to assets are completed using asset transfers.	Changed definition from "Used to record depreciation expense for capitalized state assets. SCEIS initiates and records depreciation expense for all state agencies. Agencies should generally NOT be posting directly to these accounts." to "Used to record depreciation expense for capitalized state assets. SCEIS initiates and records depreciation expense for all state agencies. In general agencies should NOT be posting directly to these accounts. Adjustments to assets are completed using asset transfers."
5060200000 – 5060299999	FULL ACCRUAL (FA) DEPRECIATION EXPENSE	Used to record depreciation expense for capitalized state assets. SCEIS initiates and records depreciation expense for all state agencies. In general agencies should NOT be posting directly to these accounts. Adjustments to assets are completed using asset transfers.	Changed definition from "Used to record depreciation expense for capitalized state assets. SCEIS initiates and records depreciation expense for all state agencies. Agencies should generally NOT be posting directly to these accounts." to "Used to record depreciation expense for capitalized state assets. SCEIS initiates and records depreciation expense for all state agencies. In general agencies should NOT be posting directly to these accounts. Adjustments to assets are completed using asset transfers."

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2026			
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**	**UPDATES**
5170880000	GENERAL FUND TRANSFER	Agencies sometimes receive General Fund appropriations in the Appropriations Act that are intended to be spent from or reimburse Other Funds. This G/L account is used to consume General Fund budget while simultaneously transferring the cash to Other Funds. When this G/L is debited in the General Fund, G/L 4890060000 is credited in the receiving fund, with the actual cash transfer occurring automatically through the cash splitter (G/L 1000000000). Transfers would include instances where an agency has received General Fund appropriations for a capital project. Once the project is approved and budget is loaded into the capital project fund, the agency would debit this expense G/L in fund 1001XXXX or fund 1005XXXX and credit G/L 4890060000 (GENERAL FUND APPROPRIATION TRANSFER IN) in the capital project fund. This consumes the General Fund budget as well as increases cash in the capital project fund.	Changed definition from "Agencies sometimes receive General Fund appropriations in the Appropriations Act that are intended to be spent from or reimburse Other Funds. This G/L account is used to consume General Fund budget while simultaneously transferring the cash to Other Funds. Transfers would include instances where an agency has received General Fund appropriations for a capital project. Once the project is approved and budget is loaded into the capital project fund, the agency would debit this expense G/L in fund 1001XXXX or fund 1005XXXX and credit revenue (G/L 4890060000 - GENERAL FUND APPROP REVENUE TRANSFER) in the capital project fund. This consumes the General Fund budget as well as increases cash in the capital project fund." to "Agencies sometimes receive General Fund appropriations in the Appropriations Act that are intended to be spent from or reimburse Other Funds. This G/L account is used to consume General Fund budget while simultaneously transferring the cash to Other Funds. When this G/L is debited in the General Fund, G/L 4890060000 is credited in the receiving fund, with the actual cash transfer occurring automatically through the cash splitter (G/L 1000000000). Transfers would include instances where an agency has received General Fund appropriations for a capital project. Once the project is approved and budget is loaded into the capital project fund, the agency would debit this expense G/L in fund 1001XXXX or fund 1005XXXX and credit G/L 4890060000 (GENERAL FUND APPROPRIATION TRANSFER IN) in the capital project fund. This consumes the General Fund budget as well as increases cash in the capital project fund."
518XXXXXXX	**STATE AID (STATE APPROPRIATED FUNDS ONLY)**	To record disbursements of monies appropriated by the state (primarily General Fund appropriations) to governmental entities or, when specifically directed or authorized by legislation or appropriations provisos, to non-governmental entities. Agencies must reference the specific legislation or appropriations proviso authorizing or directing the disbursement.	Changed definition from "To include all disbursements of monies appropriated by the state for aid to any governmental entity. Any payment made under this series, where the payee is a city, town or county, must carry a city or county code." to "To record disbursements of monies appropriated by the state (primarily General Fund appropriations) to governmental entities or, when specifically directed or authorized by legislation or appropriations provisos, to non-governmental entities. Agencies must reference the specific legislation or appropriations proviso authorizing or directing the disbursement."

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2026			
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**	**UPDATES**
5180800000	AID PRIVATE SECTOR	To record disbursements of state-appropriated funds (primarily General Fund appropriations) to non-governmental entities (private firms, individuals, organizations, contractors, or their affiliates) only when such disbursements are specifically directed, required, or authorized by the South Carolina General Assembly through legislation or a specific proviso in the Appropriations Act. Agencies must reference the specific legislation or appropriations proviso authorizing or directing the disbursement.	Changed definition from "State monies paid to a firm or individual under terms of a grant." to "To record disbursements of state-appropriated funds (primarily General Fund appropriations) to non-governmental entities (private firms, individuals, organizations, contractors, or their affiliates) only when such disbursements are specifically directed, required, or authorized by the South Carolina General Assembly through legislation or a specific proviso in the Appropriations Act. Agencies must reference the specific legislation or appropriations proviso authorizing or directing the disbursement."

REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2026			
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**	**UPDATES**
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.	Changed fiscal year in definition from "2025-2026" to "2026-2027".
4110090000	WORKERS' COMPENSATION HEARING FEE	Filing fee for each requested hearing, settlement, or motion. Proviso 74.2, 2026-2027 Appropriation Act.	Changed fiscal year in definition from "2025-2026" to "2026-2027".
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.	Changed fiscal year in definition from "2025-2026" to "2026-2027".
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.	Changed fiscal year in definition from "2025-2026" to "2026-2027".
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.	Changed fiscal year in definition from "2025-2026" to "2026-2027".
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.	Changed fiscal year in definition from "2025-2026" to "2026-2027".
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.	Changed fiscal year in definition from "2025-2026" to "2026-2027".
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.	Changed fiscal year in definition from "2025-2026" to "2026-2027".
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.	Changed fiscal year in definition from "2025-2026" to "2026-2027".

REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2026			
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**	**UPDATES**
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.	Changed fiscal year in definition from "2025-2026" to "2026-2027".
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.	Changed fiscal year in definition from "2025-2026" to "2026-2027".
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.	Changed fiscal year in definition from "2025-2026" to "2026-2027".
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.	Changed definition "This G/L account is reserved for use when recording State General Fund Appropriations for Permanent Improvements as a source of project revenue." to "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."