

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2023

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 2023-2024 General Appropriation Act.	Changed Proviso year from "2022-2023" to "2023-2024".
5021330000	CONTRACT AGREEMENTS WITH GOVT/NONPROFIT ENTITIES	5021330000 - 5021330007 : Expenditures incurred as a result of a contract between a state agency and any other governmental entity be it federal, state, city, county, planning district, or non-profit organization, etc. Invoices received from the Department of Administration for shared services that are not related to an IT function should be coded here, such as shared service charges for accounting/finance assistance. Charges from SFAA to state agencies for the agency head compensation study that occurs every 4 years as per Proviso 104.8 should be coded here as well.	Changed Proviso from "104.9" to "104.8".
5025000000	INSURANCE RECOVERIES CONTRA - SERVICES	As per FY 2024 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 Proviso year from "FY 2023" to "FY 2024".
5025000001	INSURANCE RECOVERIES CONTRA - LEGAL SETTLEMENTS	As per FY 2024 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 Proviso year from "FY 2023" to "FY 2024".
5025000002	INSURANCE RECOVERIES CONTRA - ATTORNEY FEES	As per FY 2024 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 Proviso year from "FY 2023" to "FY 2024".

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5025000003	INSURANCE RECOVERIES CONTRA - VEHICLE SERVICES	As per FY 2024 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 Proviso year from "FY 2023" to "FY 2024".
5025007000	INSURANCE RECOVERIES CONTRA - IT REPAIRS & MAINT	As per FY 2024 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 Proviso year from "FY 2023" to "FY 2024".
5025009000	INSURANCE RECOV CONTRA - REAL EST REPAIRS & MAINT	As per FY 2024 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 Proviso year from "FY 2023" to "FY 2024".

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5035000000	INSURANCE RECOVERIES CONTRA - SUPPLIES & MATERIALS	As per FY 2024 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 Proviso year from "FY 2023" to "FY 2024".
5035007000	INSURANCE RECOV CONTRA - IT SUPPLIES & MATERIALS	As per FY 2024 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 Proviso year from "FY 2023" to "FY 2024".
5035009000	INSURANCE RECOV CONTRA-REAL EST SUPPLIES & MATERLS	As per FY 2024 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 Proviso year from "FY 2023" to "FY 2024".
5140091000	BENEFIT EXPENSE STATE UC TRUST - CONTRA	For Department of Employment & Workforce to record overpaid benefit expenses for regular State UI benefits.	New G/L Account.
5140092000	BENEFIT EXPENSE FEDERAL UCCEX-UCFE - CONTRA	For Department of Employment & Workforce to record overpaid benefit expenses for ongoing Federal UCCE and UCCEX benefit programs.	New G/L Account.
5140093000	BENEFIT EXPENSE FEDERAL SPECIAL PROGRAMS - CONTRA	For Department of Employment & Workforce to record overpaid benefit expenses for special Federal benefit programs.	New G/L Account.

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G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5160080000	STATE AID TO CLASSROOMS - EIA	To include distribution of EIA funding to provide state aid to classrooms.	Changed general ledger name from "STATE AID TO CLASSROOMS" to "STATE AID TO CLASSROOMS - EIA".
5161200000	JOBS FOR AMERICA'S GRADUATES (H590)	To include distribution of EIA funding for the Jobs For America's Graduates (H590) program.	New G/L Account.
5161250000	DEPT OF CORRECTIONS (N040)	To include distribution of EIA funding to the Department of Corrections (N040).	New G/L Account.
5161260000	SC TEACHER (H270)	To include distribution of EIA funding for the SC Teacher (H270) program.	New G/L Account.
5170275000	ALLOC COUNTIES - GREEN SPACES SALES TAX	To include distribution of funds, other than state appropriated funds for counties, from revenues collected for county ordinance enacted sales tax for green space preservation pursuant to SC Code of Laws 4-10-1010 and 4-10-1060.	New G/L Account.
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. 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.	Added "or fund 1005XXXX" to the definition.
5180390000	AID TO COUNTIES - MAGISTRATES	To include all distributions of state aid to county magistrates.	New G/L Account.
5180540000	STATE AID TO CLASSROOMS	To include all distributions of State Aid To Classrooms to school districts per Proviso 1.3.	New G/L Account.
5181030000	INTENSIVE DEVELOPMENTAL EDUCATION & THERAPY	To include distributions of state aid for the Intensive Developmental Education & Therapy program.	New G/L Account.

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G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
4110090000	WORKERS' COMPENSATION HEARING FEE	Filing fee for each requested hearing, settlement, or motion. Proviso 74.2, 2023-24 Appropriation Act.	Changed Proviso year from "2022-23" to "2023-24".
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, 2023-24 Appropriation Act.	Changed Proviso year from "2022-23" to "2023-24".
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, 2023-24 Appropriation Act.	Changed Proviso year from "2022-23" to "2023-24".
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, 2023-24 Appropriation Act.	Changed Proviso year from "2022-23" to "2023-24".
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, 2023-24 Appropriation Act.	Changed Proviso year from "2022-23" to "2023-24".
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, 2023-24 Appropriation Act.	Changed Proviso year from "2022-23" to "2023-24".
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 2023-24 Appropriation Act.	Changed Proviso from "49.18" to "49.17". Changed Proviso year from "2022-23" to "2023-24".
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, 2023-24 Appropriation Act.	Changed Proviso year from "2022-23" to "2023-24".
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, 2023-24 Appropriation Act.	Changed Proviso year from "2022-23" to "2023-24".

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4370150000	INTERSTATE COMPACT APPLICATION FEE	The Department of Probation, Probation, Parole and Pardon Services may charge offenders an application fee set by the department, not to exceed the department's actual costs, to offenders applying for transfers out of or into the state under the Interstate Compact Act. The application fee shall be retained by the department to offset the cost of the Interstate Compact Act. All unexpended funds at year-end may be retained and carried forward by the department to be expended for the same purpose. Proviso 66.2, 2023-24 Appropriation Act.	Changed Proviso year from "2022-23" to "2023-24".
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, 2023-24 Appropriation Act.	Changed Proviso year from "2022-23" to "2023-24".