EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
501XXXXXXX	**PERSONAL SERVICES**	All expenditures for the direct services of persons who are in the employment of the state, regardless of whether such employment is on a permanent, temporary, or fee basis.
5010020000	CHIEF JUSTICE	**5010020000 - 5010360000:** To include all compensation for the personal services of the chief administrative officer of each department, institution or agency including Chairman.
5010030000	GOVERNOR	
5010040000	LIEUTENANT GOVERNOR	
5010050000	SECRETARY OF STATE	
5010060000	COMPTROLLER GENERAL	
5010070000	STATE TREASURER	
5010080000	ATTORNEY GENERAL	
5010090000	ADJUTANT GENERAL	
5010100000	COMMISSIONER OF BANKING	
5010110000	COMMISSIONER OF AGRICULTURE	
5010130000	CHF INSURANCE COMMISSIONER	
5010140000	EXECUTIVE DIRECTOR	
5010150000	DIRECTOR	
5010160000	STATE AUDITOR	
5010170000	PRESIDENT	
5010180000	INSPECTOR GENERAL	
5010190000	STATE SUPERINTENDENT OF EDUCATION	
5010200000	SUPERINTENDENT	
5010220000	STATE FORESTER	
5010230000	PRESIDENT & GENERAL MANAGER	
5010240000	CHIEF	
5010250000	ADMINISTRATOR	
5010260000	CHAIRMAN	
5010330000	COMMISSIONER	
5010350000	CHIEF RESILIENCE OFFICER	
5010360000	CHIEF ATTORNEY	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5010410000	ASSOCIATE JUSTICE	**5010410000 - 5010490000:** To include all compensation for the personal services of employees of the state whose positions are within the titles listed.
5010420000	CHIEF APPEALS COURT JUDGE	
5010430000	ASSOCIATE APPEALS COURT JUDGE	
5010440000	CIRCUIT COURT JUDGE	
5010450000	FAMILY COURT JUDGE	
5010460000	CIRCUIT SOLICITOR	
5010470000	PROBATION PAROLE & PARDON BOARD	
5010480000	CHIEF JUDGE	
5010490000	ASSOCIATE JUDGE	
5010500000	TAXABLE SUBSISTENCE	To include payment of a set subsistence monetary allowance provided by law for certain State officials when Internal Revenue Service guidelines require taxes to be withheld from these payments.
5010500001	TAXABLE SUBSISTENCE-SESSION	To include payment of a set subsistence monetary allowance provided by law for certain State officials when Internal Revenue Service guidelines require taxes to be withheld from these payments.
5010510000	CIRCUIT PUBLIC DEFENDER	To include all compensation for the personal services for unclassified Circuit Public Defender for Commission on Indigent Defense.
5010520000	ADMINISTRATIVE ASSISTANT	To include all compensation for the personal services for unclassified Administrative Assistant for Commission on Indigent Defense.
5010530000	PUBLIC EMPLOYEE BENEFIT AUTHORITY	To include compensation for the gross pay of the PEBA Commission Board.
5010540000	RETIREMENT SYSTEM INVESTMENT COMMISSION	To include compensation for the gross pay of the Retirement Investment Commission Board.
5010580000	CLASSIFIED POSITIONS	**5010580000 - 5010580004:** To include all compensation for the personal services of employees of the state whose positions have been classified within the state personnel classification system.
5010580001	PERMANENT TIME LIMITED POSITIONS	
5010580002	CLASS POSITIONS - TERI	
5010580003	CLASS POSITIONS - INTERNAL DUAL	
5010580004	CLASS POS - TECH BOARD PASS THRU FOR TECH COLLEGES	This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations for classified positions to the Technical Colleges.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5010590000	NEW POSITIONS-CLASSIFIED	To include salary and employer contributions for new classified positions included in the Appropriation Act. No expenditures allowed under this expenditure G/L account. Transfers to classified position and employer contribution G/L accounts must be made with Department of Administration approval.
5010600000	UNCLASSIFIED POSITIONS	**5010600000 - 5010600001:** To include all compensation for the personal services of regular full-time employees of the state whose positions have not been classified within the state personnel classification system. Do not include the unclassified positions included in G/L accounts 5010410000 - 5010480000.
5010600001	UNCLASSIFIED POSITIONS - TERI	
5010600002	UNCLASS POS - TECH BOARD PASS THRU FOR TECH COLL	This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations for unclassified positions to the Technical Colleges.
5010610000	NEW POSITIONS-UNCLASSIFIED	To include salary and employer contributions for new unclassified positions included in the Appropriation Act. No expenditures allowed under this expenditure code. Transfers to unclassified positions and employer contribution codes must be made with Department of Administration approval.
5010650000	GRANT EMPLOYEES	**5010650000 - 5010650001:** To include all compensation for the personal services of grant employees who are not classified as temporary positions or special contract employees.
5010650001	TEMP GRANT - TIME LIMITED POSITION	
5010660000	TERI-SECOND ANNUAL LEAVE PAYOUT	To identify the second annual leave payments to eligible TERI employees at retirement.
5010670000	RETIREMENT INCENTIVE PAYMENTS	To identify the lump sum bonus payments to eligible employees at retirement as provided for in the General Appropriation Act.
5010700000	OTHER PERSONAL SERVICE	This G/L account is used for budgetary purposes only.
5010700001	OTHER PER SERV-TECH BOARD PASS THRU FOR TECH COLL	This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations for other personnel services to the Technical Colleges.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5010710000	TEMPORARY POSITIONS	**5010710000 - 5010710001:** To include compensation for the personal service of temporary full-time and temporary part-time employees of the state whose positions have not been established specifically within the State Personnel Data System. Duration of employment must not exceed 180 days or six months.
5010710001	TEMPORARY POSITIONS - TEMP-O	
5010720000	PER DIEM	Compensation paid for services to person serving as a member of board, committee, or commission. State employees are not eligible for per diem.
5010730000	OVERTIME & SHIFT DIFFERENT	**5010730000 - 5010730009:** To include compensation for the personal services of employees of the state for overtime and premium pay for shift differential.
5010730001	TIME LIMITED-OVERTIME	
5010730002	TEMP GRANT-OVERTIME	
5010730003	CALL BACK PAY	
5010730004	ON-CALL PAY	
5010730005	CRISIS INTERVENTION PAY	
5010730006	WEEK END SHIFT DIFFERENTIAL	
5010730007	OVERTIME & SHIFT DIFFERENTIAL-TERI	
5010730008	REG OVERTIME	
5010730009	SHIFT DIFFERENTIAL	
5010740000	INTERN	**5010740000 - 5010830000:** To include compensation for the personal services of employees of the state in the specific category.
5010750000	LEGISLATIVE INTERN	
5010790000	PATIENT EARNINGS	
5010800000	INMATE EARNINGS	
5010810000	GRADUATE ASSISTANT	
5010820000	STUDENT EARNINGS	
5010830000	OFFICER OF DAY AND NIGHT	
5010870000	DUAL EMPLOYMENT	To be used to classify the compensation received by an employee of the state from a secondary agency and paid on the payroll of the secondary agency from fund 30037000 - Dual Employment. Includes dual employment compensation paid to an employee within the home agency.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5010880000	SPECIAL CONTRACT EMPLOYEE	To include the compensation for the personal services rendered under a contract with a non-state employee for professional services not available within state employee workforce.
5010890000	TERMINAL LEAVE	**5010890000 - 5010890003:** To include the compensation paid to employees of the state for accumulated annual leave on termination of employment.
5010890001	TERMINAL LEAVE - TIME LIMITED	
5010890002	TERMINAL LEAVE - TERI	
5010890003	TERMINAL LEAVE - TEMP GRANT	
5010940000	FOREIGN OFFICE ALLOWANCES	To include taxable compensation adjustments, not subject to retirement, for foreign office employees allowed under Proviso 50.8 of the 2022-2023 General Appropriation Act.
5010950000	GENERAL BASE PAY INCREASE	To include amounts appropriated in the General Appropriation Act for general base pay increases. No expenditures are made from this G/L account. Transfers can be made to the proper payroll account only with approval from the Department of Administration.
5010960000	STUDENT LOAN REPAYMENT - REPORTABLE	Student loan repayments made on behalf of an employee under Proviso 117.62 (GP: Critical Employee Recruitment and Retention) are fully taxable to the employee and must be paid through the State payroll system.
5010970000	EX OFFICIO ALLOWANCE, LEGISLATIVE MEMBERS	To include compensation for the personal services of a legislative member of board when the Ex Officio allowance is paid as compensation.
5010980000	MOVING EXPENSE REIMBURSEMENT - REPORTABLE	Beginning Jan 1, 2018, as directed by the Federal Tax Cuts and Jobs Act, moving expenses paid to an employee or to a vendor on behalf of an employee are fully taxable to the employee and therefore must be paid through the State payroll system. Agencies should no longer be making direct reimbursements to employees for moving expenses. Agencies trying to use G/L 5051530000 - MOVING EXPENSES with an A/P document will receive a hard stop error message in SCEIS.
5010990000	BONUS PAY	To include amounts appropriated in the General Appropriation Act for Bonus Pay.
5019999ALP	ALP LABOR ALLOCATION	
5019999IDC	INDIRECT COST ALLOCATION	
5019999MIS	MIS MISCELLANEOUS	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
501ACCR001	ACCRUED PAYROLL (NOT FM RELEVANT)	
5011000000	ONE TIME BONUS - PROVISO	To include amounts appropriated in the General Appropriation Act for the One Time Bonus Pay per designated proviso.
502XXXXXXX	**CONTRACTUAL SERVICES**	All expenditures for services, other than by officials and employees of the state, which involved the use of equipment, materials, or commodities. Such services are performed without giving the state authority to direct or control the ability or skill of the persons performing such services.
5020010000	OFFICE EQUIPMENT SERVICE	**5020010000 - 5020010001:** Expenditures for maintenance contracts or service of non-IT related office equipment owned or leased by the state. When repairs are made, the cost of labor and materials will be charged to this G/L account. Also to include materials used to repair equipment under maintenance contracts. Example: Setting of postage meters.
5020010001	OFFICE EQUIPMENT SERVICE - NON-IT PLAN REL	
5020077000	SRVCS,MAINT&WARR - APPLICATION DEVELOPMENT	IT - Software development done by a third party / another company. Example(s): Work by an outside company to develop or enhance computer programs / applications.
5020077100	SRVCS,MAINT&WARR - APPLICATION SUPPORT	IT - Service, maintenance and warranties related to existing software licenses or software applications/computer programs that are already live and in use. Example(s): Software as a service (SaaS), Cloud, Web-hosted application / computer program, an outside company that provides maintenance on an application / software.
5020077110	SRVCS,MAINT&WARR - DATA NETWORK	IT - Services done by another company / third party to support equipment and computer programs that make up the secure SC-network and provide access to the Internet. Example(s): An outside company used to install, move, add, or change data network equipment. Expenses for broadband mapping, planning and infrastructure.
5020077112	NETWORK, CIRCUIT & VOICE - DATA NETWORK	IT - Regular charges related to internet service. Example(s): Data connectivity / bandwidth charges, air cards, internet access. Includes MiFi charges.
5020077113	MOBILE HOTSPOT SERVICE	IT - Internet service charges related to providing mobile hotspot service for distance learning, telework and telehealth.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5020077120	SRVCS,MAINT&WARR - DISASTER RECOVERY	IT - Outside services or providers that help to bring vital IT systems back up following a natural or human-induced disaster. Example(s): Outsourced data center exclusively for DR events, outside company that runs a separate, dedicated back-up data center.
5020077130	SRVCS,MAINT&WARR - END USER COMPUTING	IT - Desktop/laptop/tablet repairs done by another company on devices and computer programs (that come standard with the equipment) to perform your day-to-day job.
5020077140	SRVCS,MAINT&WARR - IT SERVICE DESK	IT - Also known as helpdesk – an outside company / third party that take technical support calls, chats, or emails. Note – this is different from answering phone calls from citizens (which are NOT considered IT expenses). Example(s): Outsourced implementation of ServiceNow, Third-party company that answers help desk calls.
5020077150	SRVCS,MAINT&WARR - MAINFRAME	IT - Outsourced or third-party support of the large-capacity computer system with high processing power. Example(s): Outside company that is responsible for the running and maintenance of the Mainframe equipment and/or software.
5020077160	SRVCS,MAINT&WARR - MANAGEMENT & ADMIN	IT - Hosted computer systems / software programs or advisory support for the CIO/CTO and other IT Management groups (such as IT Human Resources, IT Purchasing). Example(s): SaaS implementations of Planview, Success Factors, Apptio Management Consultants, IT-related subscriptions (e.g. JavaWorld, technical how-to guides & FAQ's). Includes training costs incurred for new or existing systems or programs. Also includes services where the sole purpose is to support or protect IT systems. Examples include: service for HVAC units used solely for supplemental cooling of server/computer rooms and services for standalone fire suppression systems for server/computer rooms.
5020077170	SRVCS,MAINT&WARR - PRINT & COPY END USER	IT - Printer, copier and fax repairs done by another company. Printer, copier and fax maintenance and warranty charges. Includes contingent per copy charges for maintenance agreements on **owned** copiers.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5020077180	SRVCS,MAINT&WARR - PRINT ENTERPRISE & MAIL	IT - **This G/L should only be used by those agencies producing and selling custom printed materials to other state agencies or outside customers – e.g. DTO Print Shop, Prison Industries.** Includes expenses for services related to printing and mailing unique items to be sold to outside customers. Examples include: repairs, warranties or maintenance on specialty printers that are only used in the production of unique items that are sold to outside customers (not regular agency use), mailing services to deliver custom printed items to customers.
5020077190	SRVCS,MAINT&WARR - INFORMATION SECURITY	IT - Any work performed by an outside company for the protection of information and systems. Example(s): Outside company responsible for monitoring the security of the IT environment.
5020077200	SRVCS,MAINT&WARR - SERVERS	IT - Third party / outside company providing support to the servers in the data center. Example(s): Outside company that hosts your data center. Company providing cloud-based services.
5020077210	SRVCS,MAINT&WARR - STORAGE	IT - A third party / outside company used to save and archive information. Example(s): Teradata, archive and data storage to the cloud, service provided to store information / documents (e.g., Iron Mountain).
5020077220	SRVCS,MAINT&WARR - VOICE NETWORK	IT - Services done by a third party company to support (repair, fix, etc.) the ability to make phone calls. Example(s): Services provided to install, move, add, or change phone lines / equipment.
5020077222	NETWORK, CIRCUIT & VOICE - VOICE NETWORK	IT - Regular recurring charges related to phone service. Example(s): Including local and long distance services / charges for landlines.
5020077230	IT CONTRACTORS	IT - Non-state employees under contract with the State to work on IT projects. Examples include IT contractors from TAPFIN Process Solutions.
5020077240	DP SERVICES - STATE	IT - IT services provided by DTO or another state agency or institution. Examples include: Expenditures for data processing services, including software license, related consulting, program maintenance, development or operation. If an agency receives an invoice from DTO, the entire invoice should be coded here.
5020030000	PRINTING BINDING ADVERTISING	**5020030000 - 5020030004:** Expenditures for printing, binding, or typesetting pamphlets, bulletins, reports, and other publications. Also to include binding or rebinding of books, reports, periodicals, etc., and legal advertising or notices.
5020030001	PRINTING, BINDING, ADVERTISING - COMMERCIAL NON-IT	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5020030002	PRINTING, BINDING, ADVERTISING - COMMERCIAL	
5020030003	PRINTING, BINDING, ADVERTISING - NEWSPAPER AD	
5020030004	PRINTING, BINDING, ADVERTISING - PROMOTIONAL	
5020040000	MICROFILM FILE FICHE PROCESSING	Expenditures for processing microfilm, microfile, and microfiche.
5020050000	PHOTOGRAPHIC & AUDIOVISUAL SERVICES	Expenditures for processing film, preparing audio-visual productions and maintenance of photographic and audio-visual equipment.
5020060000	PRINT PUBLICATION ANNUAL REPORTS	Expenditures for printing, binding, or typesetting of public or annual reports of state agencies. Examples: S.C. Reports by Judicial Department.
5020080000	FREIGHT EXPRESS DELIVERY	Expenditures for the transportation of objects and commodities which are owned or used by the state. Transportation charges on objects or commodities owned or leased shall be charged to the commodity code of the item, whether billed separately or simultaneously. Examples: UPS, local courier, taxi picking up overweight mail, and armored car service.
5020100000	COMM EQUIP SERVICES	Expenditures for service of communications equipment for law enforcement, aircraft, automobile, administrative, mobile or fixed station.
5020120000	CELLULAR TELEPHONE SERVICES	Expenditures for cellular telephone services when used in the transaction of official business of the state.
5021010000	LEGAL SERVICES	**5021010000 - 5021010005:** All services of or relating to a legal nature, but not to include any payment for professional fees or related expenses, or travel expenses, to a private attorney (for those payments, please see G/L's 5021020000 – 5021020002). Examples: Fees for clerks of court, judge of probate, sheriff for services of warrants, habeas corpus, legal research subscriptions and other general legal service expenses.
5021010001	LEGAL SERVICES-ENVIRONMENTAL RELATED	
5021010002	LEGAL SERVICES - CLERK OF COURT INCENTIVES	
5021010003	LEGAL SERVICES - TRANSCRIPTS	
5021010004	LEGAL SERVICES - WITNESS FEES	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5021010005	LEGAL SERVICES - COURT REPORTER SERVICES	
5021020000	ATTORNEY FEES	**5021020000 - 5021020002:** Expenditures made to pay private attorneys for professional fees. Approval of Attorney General is required except for attorney fees for Guardian ad Litem, Defense of Indigents, or where the fee has been approved by the Department of Administration.
5021020001	ATTORNEY FEES - AG APPROVAL NOT REQUIRED	
5021020002	ATTORNEY FEES - PATENTS, TRADEMARKS, ETC	
5021030000	ATTORNEY FEES-DEFENSE OF INDIGENTS	Expenditures made to pay private attorneys for professional fees on Defense of Indigent cases.
5021040000	LEGAL SETTLEMENTS	Payments made directly to the plaintiff/complainant for personnel and other legal settlements not handled by the Insurance Reserve Fund. Also includes any amounts agencies may have agreed to reimburse to the Insurance Reserve Fund for those legal settlements paid out directly by the IRF.
5021050000	LEGAL SETTLEMENTS WITH LEGAL FEES (GROSS PROCEEDS)	Payments made to an attorney and client for legal settlements not handled by the Insurance Reserve Fund. This G/L account should be used when attorney fees are not specifically identified.
5021050001	LEGAL SETTLEMENT TO AN INDIVIDUAL (GROSS PROCEED)	Payments made to an individual/client for legal settlements not handled by the Insurance Reserve Fund. This G/L account should be used when an attorney is not paid on behalf of a client. Reportable for 1099 reporting.
5021060000	GUARDIAN AD LITEM-OTHER THAN ATTORNEY	Expenditures to pay individuals other than attorneys for professional fees on Guardian Ad Litem cases.
5021070000	ATTORNEY FEES-GUARDIAN AD LITEM	Expenditures made to pay private attorneys for professional fees on Guardian ad Litem cases.
5021080000	NON-DISCLOSED LEGAL FEES	Expenditures made to pay private attorneys for professional fees on Tobacco Settlement Revenue Management cases.
5021310000	MEDICAL & HEALTH SERVICES	**5021310000 - 5021310002:** Expenditures for all services included in or related to the medical or health field exclusive of case services. Use appropriate code. Examples: Medical doctor, dentist, veterinarian, optometrist, ophthalmologist, psychiatrist, psychologist, physical and speech therapist, pathologist, anesthesiologist, dialysis, out patient services, x ray technicians, evidence of patient record, ambulance service not included in case services, lab fees, educational speech and hearing screenings, and psychoeducational evaluations.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5021310001	MEDICAL & HEALTH SERVICES VETERINARY	
5021310002	MEDICAID - FFS PROVIDERS MEDICAL & HEALTH SERVICES	To record Medicaid expenditures from FFS Providers for waiver services that are transitioning to "Medicaid Fee for Services".
5021329000	BUILDING RENOVATION	Real Estate - Minor building renovations expense.
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 104.9 should be coded here as well.
5021330001	CONTRACT AGREEMENTS WITH COUNTY/CITY GOVERNMENTS	
5021330002	CONTRACT AGREEMENTS WITH FEDERAL AGENCIES	
5021330003	CONTRACT AGREEMENTS WITH STATE INTERGOVT	
5021330004	CONTRACT AGREEMENTS WITH STATE INTERGOVT - BWA	
5021330005	MEDICAID-FFS CONTRACT AGMTS W GOVT/NONPROFIT ENTY	To record Medicaid expenditures incurred as a result of a contract between a state agency and a governmental entity for waiver services that are transitioning to "Medicaid Fee for Services".
5021330006	INFRASTRUCTURE FUNDING AGREEMENT EXPENSE	To record shared costs for Infrastructure Funding Agreements (IFA) between DEW and local governments. The agreements are pursuant to the delivery of employment and supportive services as required by the Workforce Innovation & Opportunity Act.
5021330007	INFRASTRUCTURE FUNDING AGREEMENT REIMBURSEMENT	To record costs eligible for reimbursement for Infrastructure Funding Agreements (IFA) between DEW and local governments. The agreements are pursuant to the delivery of employment and supportive services as required by the Workforce Innovation & Opportunity Act.
5021340000	ENGINEERING & ARCHITECTURAL	Expenditures for services of engineering and architectural firms relative to the development and/or construction of a specific NON-REAL ESTATE and non-SPIRS project. For real estate projects please see G/L 5021469309 or for a SPIRS project G/L 5071210000.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5021350000	RESEARCH SURVEY & APPRAISERS	Expenditures for the purpose of planning or determining the feasibility of a specific project. Examples: Soil testing, land surveys, appraisals, planning consultants, etc.
5021360000	STATE FED SUPERFUND - HAZARDOUS WASTE	**5021360000 - 5021360003:** Payments for Remedial Investigations/Feasibility Study (RI/FS) and Remedial Actions (R/A) on State superfund sites. Also, payment to US EPA for the State's share of response actions at sites within South Carolina which are listed on the Federal National Priority List (NPL). Also to include removal and disposal of waste oil, infectious and medical waste.
5021360001	HAZARDOUS INFECTIOUS WASTE	
5021360002	UNDERGROUND STORAGE TANKS AND SUPERB	
5021360003	SUPERFUND RESPONSE - DMH	
5021380000	SUBCONTRACT WITH ENTITIES - MATCH FUNDS	Expenditures on subcontracts with entities for matching funds on the specific project.
5021390000	CONTRACTUAL AGREEMENTS WITH SCHOOL DISTRICTS	Expenditures for contractual agreements with school districts.
5021400000	EDUCATION TRAINING - NON STATE	Expenditures for fees or honorariums for conducting workshops, or seminars and for educational consultants.
5021410000	EDUCATION & TRAINING - STATE	Expenditures for all expenses other than personal services incurred by a State agency for conducting a workshop or seminar for another State agency.
5021420000	TUITION ASSISTANCE	To record payments made for tuition assistance in accordance with guidelines established by the Department of Administration. The issue of taxability of the assistance to the employee must be determined by each agency. For plans that are not exempt from taxation, payments must be made directly to employees through the payroll system using this G/L account. This account will also be used for payments made under exempt plans that would not be issued through the payroll system.
5021430000	NON-STATE EMPLOYEE - TRAVEL - NON-REPORTABLE	Not reportable for 1099 reporting. Should only be used with a '7' vendor number. Expenditures for non-state employee transportation, mileage, lodging, meals (when an overnight stay is required) and any other legally reimbursable travel expenses incurred while under contract with the State. Includes registration fees and travel paid to volunteer workers. Note: Board commission or committee members' travel should be charged to a state employee 505XXXXXXX G/L account, if eligible for per diem.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5021440000	NON-STATE EMPLOYEE - TRAVEL - REPORTABLE	Reportable for 1099 reporting. Should only be used with a '7' vendor number. Includes expenditures for meals without overnight travel for non-state employees and volunteers as well as one day meals for consultants or contractors. Also includes qualified subsistence paid to retired judges/justices from the Judicial Department.
5021450000	MOTORIZED VEHICLE SERVICES	**5021450000 - 5021450005:** Expenditures for the service of any motorized vehicles owned or leased by the state. Examples: Repairs for cars, trucks, boats, tractors, aircraft, oil analysis for motorized vehicles, car wash, insurance deductible for repairs and wrecker service.
5021450001	MOTOR VEHICLE REPAIRS - COMMERCIAL	
5021450002	MOTOR VEHICLE REPAIRS - WRECKED	
5021450003	MOTORIZED VEHICLE SERVICES INTERNAL	
5021450004	MOTORIZED VEHICLE CAR WASH SERVICES	
5021450005	MOTORIZED VEHICLE SVCS - TIRES - RETREAD SERVICES	Includes all tire retread/recap services including any repairs necessary to perform the retread service. Includes ALL services performed by SC Department of Corrections Division of Industries Tire Retread Plant at Lieber.
5021460000	GENERAL REPAIR	Expenses for the repair of non-real estate or non-IT related items and not otherwise classified in another, more specific G/L account.
5021469302	CARPENTRY (SERVICES)	Real Estate - All service expenses associated with carpentry work, includes door repairs, wood restoration, etc.
5021469303	AIR PURIFICATION SERVICES	Real Estate - All expenses associated with air filters, electronic air cleaners, smoke eaters and dust removal systems.
5021469304	CHILLER & CONTROL MAINTENANCE	Real Estate - All services and labor expenses associated with chiller and control systems expenses including service contracts and repairs.
5021469305	ELECTRICAL REPAIRS	Real Estate - All labor and services expenses associated with electrical repairs, such as service contract and labor for repair of breakers, relays, transformers, etc.
5021469306	ELEVATOR/ESCALATOR MAINTENANCE	Real Estate - All expenses associated with elevator and escalator maintenance and repairs. Includes service contracts and repairs. Does not include permits or inspection fees.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5021469307	EMERGENCY GENERATOR SERVICES	Real Estate - All expenses associated with emergency generators. Includes service contracts and repairs. Does not include fuel costs.
5021469308	ENERGY MANAGEMENT	Real Estate - All services expenses associated with Building Management System (BMS), Energy Management System (EMS) and Site Monitoring Systems. Includes labor and service contracts.
5021469309	ENGINEERING SERVICES	Real Estate - Expenditures for services of engineering and architectural firms relative to the development and/or construction of a specific real estate project that is not part of a permanent improvement SPIRS project. If it is a SPIRS project, please see G/L 5071210000.
5021469310	FIRE ALARM SYSTEMS	Real Estate - All services expenses associated with Fire Safety Systems including fire alarm, extinguisher/sprinkler inspections, hydrostatic testing, gas sensor and evacuation system testing, water wash, services to fire pump, smoke sensor panel, extinguisher recharges, Halon systems and FM 200. Includes monitoring expenses.
5021469311	HVAC MAINTENANCE	Real Estate - HVAC except air filters and supplemental cooling (Heat pumps, Environmental Units, etc.) expenses. Includes preventative service contracts, as well as repairs and maintenance. Includes repairs and maintenance to boilers.
5021469312	LIGHTING/LIGHTING CONTROLS	Real Estate - All service and labor expenses associated with spot and group re-lamping of interior and exterior lighting.
5021469313	MECHANICAL REPAIRS	Real Estate - All service and labor expenses associated with mechanical repairs and services. Includes pumps, motors, cooling tower expenses, water balancing, air balancing, etc.
5021469314	OTHER MAINTENANCE EXPENSES	Real Estate - Miscellaneous maintenance expenses not captured under a specific category. Includes services and repairs. Also includes expenditures for scenarios where a building lease has a non-base rent component that is related to shared charges for building repair & maintenance operating costs that are not included in the lease asset and are expensed as paid.
5021469315	PLUMBING SERVICES	Real Estate - All service and labor expenses associated with plumbing maintenance and repairs. Includes repairs, sewer jetting and drain service.
5021469316	SECURITY ALARM SYSTEMS SERVICES	Real Estate - All service and labor expenses for burglar and entry alarm systems expenses including card parking, card access and loss prevention and intrusion security systems. Includes monitoring expenses.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5021469317	STRUCTURAL/ROOFING MAINTENANCE	Real Estate - All service and labor expenses for minor, non-capitalized roof repairs. Includes repairs, roof drains, flashing and frame caulking and sealing. Includes insurance reimbursements for storm repairs.
5021469318	SUPPLEMENTAL A/C	Real Estate - All expenses associated with supplemental and portable A/C units. Includes service contracts and repairs.
5021469319	UNDER FLOOR MAINTENANCE	Real Estate - Minor cleaning and repairs to sub-flooring. Includes repairs, specialized cleaning and water detection systems.
5021469320	UNIFORMS AS A SERVICE	Real Estate - Expenditures made for laundry services necessary in the normal operations of a building or office for state use. Example: Laundry services for uniforms worn by the maintenance staff of a building.
5021469321	UPS SYSTEMS	Real Estate - Uninterrupted Power Source (UPS) expenses including service contracts and repairs.
5021469322	VEHICLE MAINTENANCE	Real Estate - All vehicle expenses for vehicles used specifically for facilities management group, including gas, insurance, registration, maintenance and repairs, including shuttle buses and executive vehicles.
5021469323	WATER TREATMENT	Real Estate - Chemical treatment of the HVAC water system expenses including service contract, chemicals and repairs.
5021470000	LAUNDRY SERVICES	**5021470000 - 5021470001:** Expenses for non-real estate related laundry services necessary in the normal operations of an agency. For real estate related laundry services, such a uniform laundering or repair for the maintenance staff of a building, agencies should use real estate G/L 5021469320.
5021470001	LAUNDRY - 25%LCL SH REF	
5021479202	CARPET MAINTENANCE	Real Estate - Carpet cleaning expense including service contract, additional spot cleaning, carpet tile rotation, pile lifting, etc.
5021479203	CARPET REPAIR	Real Estate - Carpet repair and non-capital carpet replacement expense.
5021479204	DIRECT USER CLEANING SERVICES	Real Estate - All non-budgeted, non-base-building cleaning expenses requested by customer.
5021479205	FABRIC/FURNITURE CLEANING	Real Estate - Fabric and furniture cleaning expense. Includes seating and modular furniture fabric panels.
5021479206	GLASS REPAIR	Real Estate - Glass/window repairs and replacements expense.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5021479207	JANITORIAL	Real Estate - Contracted janitorial services expense. Includes labor, overhead, profit, benefits, chemicals, uniforms, communication, small tools and equipment. Does not include refillable paper products.
5021479208	LOCKSMITH SERVICES	Real Estate - Locksmith repairs and general service expenses. Includes repairs and services for door closers, spindles, key blanks, levers, knobs, locks, etc.
5021479209	PAINTING (SERVICES)	Real Estate - Painting and patching expense for painting service.
5021479210	PEST CONTROL/EXTERMINATING	Real Estate - All services expenses associated with interior and exterior pest control. Includes service contract, bee removal, termite treatment, rodent infestation, entomologist services, etc.
5021479211	RUBBISH REMOVAL	Real Estate - Rubbish removal expense. Includes garbage pick-up fees, landfill costs, sensitive document destruction, recycling rebates and hazardous waste removal.
5021479212	SPECIALTY SURFACE MAINTENANCE	Real Estate - Metal surfaces treatment and maintenance repairs, special wood surfaces treatment and maintenance repairs, marble and other stones treatment and maintenance repairs, specialty surfaces treatment and maintenance repairs.
5021479213	WINDOW CLEANING	Real Estate - Interior and exterior window cleaning expense including swing staging.
5021479214	WINDOW TREATMENT	Real Estate - All service expenses associated with the repair and replacement of window treatments. Includes mini-blinds and tinting services.
5021479215	WOOD MAINTENANCE	Real Estate - Wood finishing expense including doors, desks, credenza, etc. Includes expenses related to the repair and maintenance of wood floors.
5021479600	GROUNDS MAINTENANCE SERVICES	Real Estate - All expenses associated with exterior grounds maintenance service. Includes service contract, turf maintenance, tree trimming, irrigation and sprinkler repairs, seasonal color change, blowing, raking, greenery replacement, weed prevention/removal, fertilization and disease diagnosis.
5021479601	INTERIOR LANDSCAPING SERVICES	Real Estate - All service expenses associated with interior plants. Includes service contract, plants, pots, watering, pruning, arborist services, cleaning and disease diagnosis.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5021479602	PARKING/ROADS MAINTENANCE	Real Estate - All services expenses associated with the maintenance, repairs and non-capital improvements to parking lots and access roads. Includes pothole and curb repairs, striping, patching, sealing and resurfacing. Does not include sweeping or signage. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.
5021479603	PARKING/ROADS SWEEPING	Real Estate - All expenses associated with sweeping parking lots and access roads. Tracking of these expenditures will depend on if these are part of another contract such as a janitorial contract. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.
5021479604	SIGNAGE	Real Estate - All service expenses associated with the repair and replacement of signage. Includes service contracts, signage for cubicles, parking lots, restrooms, break rooms, conference rooms, entrances, etc.
5021479605	SNOW REMOVAL	Real Estate - All expenses associated with the clean-up and removal of snow. Includes service contract, salt, snow removal equipment, etc.
5021480000	PROMOTIONAL	Expenditures for services to promote various agency projects and/or support of volunteer workers. Includes expenditures for industrial prospects. Examples: Billboards, advertising of a promotional nature, social media advertising, pamphlet distribution, etc.
5021490000	AUDIT ACCOUNTING FINANCE	Expenditures for services rendered by individuals or organizations qualified to perform such services as keeping and reporting of financial information e.g. CPA's, PA's. Approval of State Auditor or Designee is required for payment. Includes expenses for the agency portion of the State's Annual Comprehensive Financial Report (ACFR) audit charged out by the State Auditor's Office as authorized by Code of Law § 11-7-60.
5021500000	MANAGEMENT CONSULTANTS	**5021500000 - 5021500001:** Expenditures for administrative or organizational services rendered by individuals or firms qualified to perform management services.
5021500001	ACTUARIAL CONSULTANTS	Examples: Consulting actuaries, etc.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5021510000	TESTING SERVICES	Expenditures for the development and field testing of tests and testing materials, scoring of tests, and analysis and reporting of test results. Includes proctor fees.
5021520000	TEMPORARY SERVICES	Expenditures for temporary help on contract with professional personnel firms and the Department of Administration temporary services.
5021530000	CATERED MEALS	Expenditures for coffee service and refreshments or meals provided at statewide meetings. For A/P processing, a list of names of those in attendance must be attached. Only 25% of those from the sponsoring agency are allowed.
5021540000	NON-IT & NON-REAL ESTATE OTHER PROFESS SERVICES	**5021540000 - 5021540006:** To include all non-IT and non-real estate professional services not otherwise classified. Examples: Financial report, character profile, lettering of signs and certificates, Dunn & Bradstreet, news service (AP, UPI), T.V. rating service (Neilson), actors, artists, engraving, pilot services, tree removal services, moving of mobile homes and houses, framing of pictures and certificates, etc.
5021540001	PROFESSIONAL SERVICES - LANGUAGE INTERPRETERS	
5021540002	PROFESSIONAL SERV - HEARING IMPAIRED INTERPRETERS	
5021540003	OTHER PROFESSIONAL SERVICES - SCHOOL BUS CLAIMS	
5021540004	OTHER PROF SERVICES 25% LOCAL SHARE REFUND	
5021540005	PROFESSIONAL SERVICES - HMS EXP	
5021540006	PROFESSIONAL SERVICES - COPYING SERVICES	
5021550000	INSURANCE - ADMINISTRATION FEE	Expenditures for administrative services rendered by the Administrator of the State Health Insurance Plan in processing the State's health insurance claims.
5021560000	FACTORY SERVICES	Expenditures for contracted services in the manufacturing process. Example: Quality control and manufacturing equipment maintenance.
5021570000	CONTRACTUAL SERVICES	Expenditures for contractual services not otherwise classified. Examples: News clipping services, keys, copyrights, royalties, post office handling charges, damaged property deductibles, replacement of damaged property, non-hazardous waste removal, recycling of equipment, etc.
5021575000	TECH BOARD PASS THRU FOR TECH COLLEGES	This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations to the Technical Colleges when the budget is loaded to Other Operating (512001) or Misc. Operations (561000).

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5021580000	RECOVERY AUDIT SERVICES	
5021599100	BUILDING MANAGEMENT FEE	Real Estate - Landlord (Per SF) property management fees, third party building management fees, Comprehensive Save fees, FM Baseline Savings Incentive, Other (discretionary) incentives.
5021599103	DIRECT USER COSTS SERVICES	
5021599104	FOOD SERVICES	Real Estate - All service expenses associated with provision of food in cafeterias, break rooms, catering stations, etc. Include contracting fees and general expenses related to a real property, facilities management or maintenance group.
5021599107	OTHER PROFESSIONAL FEES	Real Estate - All expenses associated with outside professional services and consulting related to a real property, facilities management or maintenance group. Includes Indoor Air Quality (IAQ) testing, hydrostatics, thermos, mechanical, electrical and plumbing tests, etc.
5021599108	REPRODUCTION SERVICES (COPYING)	Real Estate - All expenses associated with printing and imaging services, blueprint reproduction or digitization of as-builds, administrative manuals, presentations, move-in packages, desk-drops, etc. related to a facilities management or maintenance group. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.
5021599109	TRAINING EXPENSES (SERVICES)	Real Estate - All service expenses associated with staff training; includes registration fees, professional dues, memberships, tuition, dues, etc. related to a real property, facilities management or maintenance group.
5021599500	DIRECT USER SECURITY EXPENSES	Real Estate - All non-budgeted, non-base-building security expenses requested by customer related to a real property, facilities management or maintenance group.
5021599501	SECURITY CONTRACTS	Real Estate - All expenses associated with contracted security services including personnel related to a real property, facilities management or maintenance group. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5024990000	OTHER CONTRACT SERVICES - NON-IT & NON-REAL ESTATE	Expenditures for non-IT and non-real estate contract services not otherwise classified. Examples: Document shredding, cable TV.
5024990001	OTHER CONTRACTUAL SERVICES - NON-IT PLAN REL	
5024990002	OTHER CONTRACTUAL SERVICES - KEY SERVICE	
5024990003	OTHER CONTRACTUAL SERVICES - FIRE EXT SERVICE	Used only for non-real estate fire extinguishers (i.e. fire extinguishers placed in state vehicles). For fire extinguisher services in a building, use real estate G/L 5021469310.
5024990004	HIGHWAY MAINTENANCE CONTRACTS	Expenditures for contracted services in the highway maintenance process. Specifically to be used by DOT.
5024990005	HIGHWAY RETREATMENT CONTRACTS	Expenditures for contracted services in the highway retreatment/renewal process. Specifically to be used by DOT.
5024990006	MISCELLANEOUS CONTRACTUAL SERVICES	Expenditures for non-IT & non-real estate miscellaneous contractual services not otherwise classified.
5024990007	VEHICLE SAFETY PKG BOXES (BY SIGN SHOP)	
5025000000	INSURANCE RECOVERIES CONTRA - SERVICES	As per FY 2023 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5025000001	INSURANCE RECOVERIES CONTRA - LEGAL SETTLEMENTS	As per FY 2023 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.
5025000002	INSURANCE RECOVERIES CONTRA - ATTORNEY FEES	As per FY 2023 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.
5025000003	INSURANCE RECOVERIES CONTRA - VEHICLE SERVICES	As per FY 2023 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5025007000	INSURANCE RECOVERIES CONTRA - IT REPAIRS & MAINT	As per FY 2023 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 – INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for IT related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('7' in the 7th position). The purpose of this is to keep the loss expenses incurred within the detail IT account and not have them be reduced for an insurance recovery.
5025009000	INSURANCE RECOV CONTRA - REAL EST REPAIRS & MAINT	As per FY 2023 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for real estate related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('9' in the 7th position) and thus does not require a real estate internal order #. The purpose of this is to keep those loss expenses associated with a particular real estate unit and not have them be reduced for an insurance recovery.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
503XXXXXXX	**SUPPLIES AND MATERIALS**	To include all expenditures for articles or substances which have specific uses and when applied to their respective uses are subject to such changes that will consume them or render them unfit for continuous and permanent use. Transportation charges and use tax paid on supplies are a part of the cost of supplies and will be charged and classified as such. Single items over $2,500 but less than $5,000 must be recorded as a Low Value Asset in SCEIS. Single items over $5,000 will be charged to capitalizable equipment except for stage properties.
5030010000	OFFICE SUPPLIES	**5030010000 - 5030010009:** Expendable items necessary for the proper operation of an office. Use appropriate G/L account. Examples: Non printed stationery, pencils, pens, staples, rubber stamps, subscriptions and publications not kept on a permanent basis, telephones, postage chips, etc.
5030010001	OFFICE SUPPLIES - NEWS	
5030010002	OFFICE SUPPLIES - MINOR OFFICE EQUIPMENT	
5030010003	OFFICE SUPPLIES & EQUIPMENT - NON-IT PLAN REL	
5030010004	SUBSCRIPTIONS	
5030010005	CONTROLLABLE OFFICE SUPPLIES	
5030010007	OFFICE SUPPLIES PRINTED FORMS	
5030010008	ENGINEERING	
5030010009	OFFICE MACHINE REPAIR PARTS	
5030019110	DIRECT USER COSTS SUPPLIES	Real Estate - All non-budgeted, non-base-building administrative supplies expenses requested by customer related to a real property, facilities management or maintenance group.
5030019113	TRAINING EXPENSES (SUPPLIES)	Real Estate - All supply expenses associated with staff training; includes books, other learning materials, etc. related to a real property, facilities management or maintenance group.
5030030000	PRINTED ITEMS	Expenditures incurred when paying an outside vendor for custom printed materials such as business cards, letterhead or envelopes.
5030030001	PRINTING COMMERCIAL - CONSUMABLE ARTICLE	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5030040000	MICROFILM FILE FICHE SUPPLIES	Expenditures for consumable items related to the operation of a microfilm, microfile, or microfiche machine. Examples: Microfilm, microfiche, microfile, bulbs and toner, paper and lenses and reader printer, etc.
5030050000	PHOTOGRAPHIC AUDIO-VISUAL SUPPLIES	Expenditures for items used in making or processing of still or motion pictures. Examples: Film, flashbulbs, chemicals, photographic paper, chemicals to clean film, slides, tapes, splicing tape, inexpensive cameras, camcorders, tripods, projectors, digital cameras, etc.
5030067000	EQUIPMENT & SUPPLIES - APPLICATION DEVELOPMENT	IT - Any associated equipment/hardware related to on-premise applications / computer programs that are in the process of being created/developed. These workstations/equipment would not have any other use. Example(s): Equipment that supports the development environment (not yet live and in use). Equipment for testing a new application.
5030067001	PROGRAMS & LICENCES - APPLICATION DEVELOPMENT	IT - Software licenses related to on-premise applications / computer programs that are in the process of being created/developed. Example(s): Computer programming software, development tools, programs to develop new business applications and development projects.
5030067100	EQUIPMENT & SUPPLIES - APPLICATION SUPPORT	IT - Any associated equipment/hardware related to on-premise development work (e.g., coding) done to applications / computer programs that are already live and in use. These workstations/equipment would not have any other use. Example(s): IT-specific workstation / computer that is used only for coding.
5030067101	PROGRAMS & LICENCES - APPLICATION SUPPORT	IT - Software licenses related to on-premise applications / computer programs that are already live and in use. Example(s): ERP License Fees (e.g., SAP), accounting / financial, human resource, inventory management programs, architectural programs, educational, law enforcement programs, database, project management.
5030067110	EQUIPMENT & SUPPLIES - DATA NETWORK	IT - Equipment that makes up the secure SC-network and provide access to the Internet. Example(s): Modems, routers, connectors, network and internet cables, Wi-Fi routers.
5030067111	PROGRAMS & LICENCES - DATA NETWORK	IT - Computer programs that make up the secure SC-network and provide access to the Internet. Example(s): Network Operations Center (NOC) programs, Cisco software.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5030067112	MOBILE HOTSPOT EQUIPMENT	IT - Any associated charges related to the purchase of mobile hotspot equipment or hardware for distance learning, telework or telehealth. Examples of equipment includes: Internet-connected mobile device, mobile hotspot router, signal booster.
5030067120	EQUIPMENT & SUPPLIES - DISASTER RECOVERY	IT - Equipment that helps to bring vital IT systems back up following a natural or human-induced disaster. Example(s): Equipment in data centers (e.g. servers) used for back-up only and for dedicated back-up equipment.
5030067121	PROGRAMS & LICENCES - DISASTER RECOVERY	IT - Software programs that help to bring vital IT systems back up following a natural or human-induced disaster. Example(s): Off-site backup and recovery programs.
5030067130	EQUIPMENT & SUPPLIES - END-USER COMPUTING	IT - Devices to perform your day-to-day job. Includes accessories directly related to an IT device such as cases, chargers, laptop bags, etc. Example(s): Desktop computer, laptop computer, mouse, keyboard, tablets.
5030067131	PROGRAMS & LICENCES - END-USER COMPUTING	IT - Computer programs and applications that are utilized on an end user computing device (i.e. computer, laptop, tablet, cellphone or Virtual Desktop) to perform your day-to-day job. Includes end user communication subscription service such as Zoom, Microsoft Teams, Skype and Go ToMeeting which allow users to collaborate, communicate and share documents, desktops. Example(s): Email programs, Word processing and spreadsheet programs (e.g., Microsoft Word, Microsoft Excel), IM/Chat Programs.
5030067140	EQUIPMENT & SUPPLIES - IT SERVICE DESK	IT - Also known as helpdesk – the equipment used by the team of people that take technical support calls, chats, or emails. Note – this is different from answering phone calls from citizens. Example(s): Headsets (for helpdesk only). Computers and equipment (keyboard, mouse) used by helpdesk team, call routing equipment (for helpdesk only).
5030067141	PROGRAMS & LICENCES - IT SERVICE DESK	IT - Also known as helpdesk – the systems used by the team of people that take technical support calls, chats, or emails. Note – this is different from answering phone calls from citizens (which are NOT considered IT expenses). Example(s): Service Now, Remedy, helpdesk ticket-taking systems, call routing software systems.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5030067150	EQUIPMENT & SUPPLIES - MAINFRAME	IT - A large-capacity computer system with high processing power. Example(s): Mainframe equipment / boxes for the data center, IBM zSeries equipment.
5030067151	PROGRAMS & LICENCES - MAINFRAME	IT - Software that supports the large-capacity computer system with high processing power. Example(s): Reporting and monitoring programs (that run on the Mainframe) System management software and tools (that run on the Mainframe).
5030067160	EQUIPMENT & SUPPLIES - MANAGEMENT & ADMIN	IT - Computer systems / equipment specifically for the CIO/CTO and other IT Management groups (such as IT Human Resources, IT Purchasing). Example(s): Specific equipment that is used to support the CIO/CTO information only. Also includes equipment & supplies where the sole purpose is to support or protect IT systems. Examples include: HVAC units used solely for supplemental cooling of server/computer rooms and standalone fire suppression systems for server/computer rooms. Includes supplies used in the maintenance & repair of such systems.
5030067161	PROGRAMS & LICENCES - MANAGEMENT & ADMIN	IT - Computer systems / software programs for the CIO/CTO and other IT Management groups (such as IT Human Resources, IT Purchasing) or used across all departments. Example(s): Learning Management Systems (LMS), Planview, SuccessFactors, Apptio, programs used for training, programs used for tracking hours billed to a project.
5030067170	EQUIPMENT & SUPPLIES - PRINT & COPY END USER	IT - Printing & copying equipment used to print on standard paper in the office. Example(s): Inkjet printer, laser printer, copy machine, scanner, fax, printer/scanner/copy/fax (all-in-one), paper, toner and parts for repair/maintenance.
5030067171	PROGRAMS & LICENCES - PRINT END USER	IT - Printing programs used to print on standard printers. Example(s): Programs to support printing. Programs that control printers connected to the network.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5030067180	EQUIPMENT & SUPPLIES - PRINT ENTERPRISE & MAIL	IT - **This G/L should only be used by those agencies producing and selling custom printed materials to other state agencies or outside customers – e.g. DTO Print Shop, Prison Industries.** Includes expenses for supplies related to printing and mailing unique items to be sold to outside customers. Examples include: small equipment (<$2,500), ink, other supplies for specialty printers that are only used in the production of unique items that are sold to outside customers (not regular agency use).
5030067181	PROGRAMS & LICENCES - PRINT ENTERPRISE & MAIL	IT - **This G/L should only be used by those agencies producing and selling custom printed materials to other state agencies or outside customers – e.g. DTO Print Shop, Prison Industries.** Includes expenses for programs & licenses related to printing and mailing unique items to be sold to outside customers. Examples include: computer programs to support print job workflow for large scale printing (forms, catalogs, brochures) for specialty printers/computers that are only used in the production of unique items that are sold to outside customers (not regular agency use).
5030067190	EQUIPMENT & SUPPLIES - INFORMATION SECURITY	IT - Special, dedicated equipment for the protection of information and systems. Example(s): Firewalls, web security gateways, encryption equipment.
5030067191	PROGRAMS & LICENCES - INFORMATION SECURITY	IT - Computer systems/programs dedicated to the protection of information and systems. Example(s): Anti-virus, anti-spam, anti-malware programs, firewall software.
5030067200	EQUIPMENT & SUPPLIES - SERVERS	IT - Equipment in the data center that applications rely upon. Example(s): Servers / data center equipment, Windows, Citrix, Unix, Linux.
5030067201	PROGRAMS & LICENCES - SERVERS	IT - Software and computer programs dedicated to servers. Example(s): Email programs, Citrix / remote desktop programs, OS Licenses, system management software and tools (that run on servers).
5030067210	EQUIPMENT & SUPPLIES - STORAGE	IT - Equipment used to save and archive information. Example(s): Storage equipment for the data center, USB drives, CD-ROM storage, floppy disk, hard drives, tape drives.
5030067211	PROGRAMS & LICENCES - STORAGE	IT - Software systems used to save and archive information. Example(s): Archive and data storage programs, on-site backup and restore programs.
5030067220	EQUIPMENT & SUPPLIES - VOICE NETWORK	IT - Equipment used to make or support the routing of phone calls. Example(s): Desk phones, conference call equipment, call routers (switches, PBX).

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5030067221	PROGRAMS & LICENCES - VOICE NETWORK	IT - Software programs related to phone calls. Example(s): Voicemail programs.
5030070000	POSTAGE	**5030070000 - 5030070003:** Expenditures for postage stamps, postal cards, printed stamped envelopes, bulk permits, bulk mailing charges, presorting mail (postage), owned postage meters, ink for postage meters, etc.
5030070001	POSTAGE - DETAIL A	
5030070002	A AGENCY CAPITAL ASSETS	To record Capital Assets (>$5K for moveable assets or >$100K for non-moveable assets) for legislative agencies ('A' agencies only – i.e. Business Area A010).
5030070003	POSTAGE - SESSION	
5030077000	EQUIPMENT DISTR PROGRAM - HEARING/SPEECH IMPAIRED	IT - Expenditures pertaining to the purchase of telephones, iPads and other communication equipment for the hearing and/or speech impaired of South Carolina through the Equipment Distribution Program.
5030077001	EQUIPMENT DISTR PROGRAM - DEPT OF EDUC/FIRST STEPS	IT - IT equipment purchased and distributed to schools and/or First Steps facilities. Examples include iPads distributed by First Steps to early education centers.
5030080000	TV/RADIO/ENGINEERING MAINTENANCE SUPPLIES	Expenditures for supplies used in the repair or maintenance of television/radio equipment. Examples: Radio or television tubes, transistors, television antennas, converters, etc.
5030090000	COMMUNICATION SUPPLIES	Expenditures for purchase of communication supplies, cell phones and chargers, batteries for handheld radios, adapters, microphones, speakers.
5031010000	LAUNDRY SUPPLIES	Expenses for laundry supplies necessary in the normal operations of an agency.
5031010001	FURNISHINGS	Expenditures include office furniture, client furnishings and furnishings for lodging facilities. Also includes soft furnishings such as blankets, sheets and towels. Other examples include tables, chairs, desks and beds. Each item must be below asset thresholds: $2,500 for Low Value Asset and $5,000 for capital assets.
5031010003	KITCHEN UTENSILS	
5031019002	PEST CONTROL/EXTERMINATOR SUPPLIES	Real Estate - All supplies expenses associated with interior and exterior pest control. Includes bee removal, termite treatment, rodent infestation, etc.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5031019600	GROUNDS MAINTENANCE SUPPLIES	Real Estate - All supplies expenses associated with exterior grounds maintenance. Includes supplies for: turf maintenance, tree trimming, irrigation and sprinkler repairs, seasonal color change, blowing, raking, greenery replacement, weed prevention/removal, fertilization and disease diagnosis.
5031019601	INTERIOR LANDSCAPING SUPPLIES	Real Estate - All supplies expenses associated with interior plants. Includes supplies for plants, pots, watering, pruning, arborist supplies, cleaning and disease diagnosis.
5031019602	PARKING/ROADS MAINTENANCE SUPPLIES	Real Estate - All supplies expenses associated with the maintenance, repairs and non-capital improvements to parking lots and access roads. Includes pothole and curb repairs, striping, patching, sealing and resurfacing. Does not include sweeping or signage. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.
5031019603	SIGNAGE SUPPLIES	Real Estate - All supplies expenses associated with the purchase, repair and replacement of signage. Includes signage for cubicles, parking lots, restrooms, break rooms, conference rooms, entrances, etc.
5031029000	BUILDING RENOVATION SUPPLIES	Real Estate - Minor building renovations supplies expense.
5031030003	MAINTENANCE SUPPLIES - DUE TO INMATE ABUSE	All supplies expenses associated with damages caused by inmate destruction and abuse. Should generally only be used by Department of Corrections.
5031030008	WELDING SUPPLIES	
5031030009	SMALL TOOLS & EQUIPMENT	
5031030010	ACETYLENE & OXYGEN SUPPLIES	
5031030011	MISCELLANEOUS SUPPLIES	
5031469300	CARPENTRY (SUPPLIES)	Real Estate - All supplies expenses associated with carpentry work. Includes door repairs, wood restoration, replacement part and supplies as well as those supplies used in repairs and maintenance.
5031469301	CAFETERIA EQUIPMENT & SMALL WARES	Real Estate - All supplies expenses associated with cafeteria equipment. Includes supplies to be used in repairs and maintenance.
5031469302	ELECTRICAL SUPPLIES	Real Estate - All supplies expenses associated with electrical parts including supplies to be used in repairs and maintenance. Examples include breakers, relays, transformers, etc.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5031469303	ENERGY MANAGEMENT SUPPLIES	Real Estate - All supplies expenses associated with BMS, EMS, and Site Monitoring Systems. Includes supplies to be used in repairs and maintenance.
5031469304	FIRE ALARM SYSTEMS SUPPLIES	Real Estate - All supplies expenses associated with Fire Safety Systems including fire alarm, extinguisher/sprinkler inspections, hydrostatic testing, gas sensor and evacuation system testing, water wash, fire pump, smoke sensor panel, extinguisher recharges, Halon systems and FM 200.
5031469305	HVAC SUPPLIES	Real Estate - HVAC supplies expenditures and supplemental cooling (Heat pumps, Environmental Units, etc.) expenses. Includes supplies to be used in repairs and maintenance to boilers / HVAC. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.
5031469306	LIGHTING SUPPLIES	Real Estate - All supplies expenses associated with spot and group re-lamping of interior and exterior lighting. Includes tubes, bulbs, ballasts and relays.
5031469307	MECHANICAL SUPPLIES	Real Estate - All supplies expenses associated with mechanical repairs and maintenance. Includes pumps, motors, cooling tower expenses, supplies for water balancing/air balancing, etc.
5031469308	OTHER MAINTENANCE SUPPLIES	Real Estate - Miscellaneous maintenance supplies expenses not captured under a specific category.
5031469309	PLUMBING SUPPLIES	Real Estate - All supplies expenses associated with plumbing maintenance and repairs. Includes parts, sewer jetting, drain supplies and non-capitalized restroom fixture replacements.
5031469310	STRUCTURAL/ROOFING MAINTENANCE SUPPLIES	Real Estate - Minor, non-capitalized roof repairs supplies. Includes parts, roof drains, flashing and frame caulking and sealing.
5031469311	UNIFORMS	Real Estate - All supplies expenses associated with the purchase, rental, cleaning and repair of uniforms worn by facility employees i.e. would include janitorial and engineering staff uniforms; would NOT include inmate or medical uniforms. Includes safety shoes and fireproof outerwear.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5031469312	UPS SYSTEMS SUPPLIES	Real Estate - All supplies expenses associated with an uninterruptible power supply (UPS) system for a building or an area of a building that includes more than just IT equipment. If the UPS is solely servicing IT equipment, it should be coded to the IT G/L most closely associated with its use e.g. G/L 5030067200 for servers. Includes supplies for repairs and maintenance as well as non-capitalized batteries (< $2,500).
5031469313	CHILLER & CONT. MAINTENANCE SUPPLIES	Real Estate - All supplies expenses associated with chiller and control systems. Includes supplies for repairs and maintenance.
5031469314	ELEVATOR/ESCALATOR SUPPLIES	Real Estate - All supplies expenses associated with elevators and escalators. Includes supplies for repairs and maintenance. Does not include permits or inspection fees.
5031469315	VEHICLE MAINTENANCE SUPPLIES	Real Estate - All supplies expenses for vehicles used specifically for the facilities management group, including shuttle buses and executive vehicles. Examples of expenses include gas, insurance, registration and any supplies needed for maintenance and repairs.
5031469316	SECURITY ALARM SYSTEMS SUPPLIES	Real Estate - Burglar and entry alarm systems supply expenses including card parking, card access and loss prevention and intrusion security systems. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.
5031469317	WATER TREATMENT SUPPLIES	Real Estate - All supplies expenses associated with chemical treatment of the HVAC water system. Includes chemicals, parts, filters or any supplies needed for repairs.
5031469318	AIR PURIFICATION SUPPLIES	Real Estate - All supply expenses associated with air filters, electronic air cleaners, smoke eaters and dust removal systems.
5031479200	CARPET SUPPLIES	Real Estate - All supplies expenses associated with repairing and installing carpets. Includes replacement material and supplies.
5031479201	FABRIC/FURNITURE CLEANING SUPPLIES	Real Estate - Fabric and furniture cleaning supplies expense. Includes seating and modular furniture fabric panels.
5031479202	HOLIDAY DECORATIONS	Real Estate - Common area holiday and special event decorations expense.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5031479203	JANITORIAL SUPPLIES	Real Estate - Purchase of refillable paper goods and restroom supplies expense. Includes paper towels, toilet tissue, hand soap, seat covers, urinal deodorizers, etc.
5031479204	LOCKSMITH SUPPLIES	Real Estate - All supplies expenses associated with locksmith repairs and maintenance. Includes hardware, buts, bolts, door closers, spindles, pins, keys, key blanks, levers, knobs, locks, etc.
5031479205	PAINTING (SUPPLIES)	Real Estate - Painting and patching supplies expense. Includes paint and other painting and patching supplies.
5031479206	SPECIALTY SURFACE SUPPLIES	Real Estate - Metal surfaces treatment and maintenance supplies, special wood surfaces treatment and maintenance supplies, marble and other stones treatment and maintenance supplies, specialty surfaces treatment and maintenance supplies.
5031479207	WINDOW CLEANING SUPPLIES	Real Estate - Supplies expenses associated with interior and exterior window cleaning including swing staging.
5031479208	WOOD MAINTENANCE SUPPLIES	Real Estate - Wood finishing supplies expenses including doors, desks credenzas, etc.
5031479605	SNOW REMOVAL SUPPLIES	Real Estate - All supply expenses associated with the clean-up and removal of snow. Includes salt, snow removal equipment, etc.
5031510000	MOTOR VEHICLE SUPPLIES	**5031510000 - 5031510013:** Expenditures for commodities and inexpensive parts when purchased for use in motorized vehicles which are owned, leased, or rented by the State. This G/L account is to include items mainly for the purpose of ordinary maintenance. For supplies for vehicles used specifically for the facilities management group, agencies should use G/L 5031469315. Examples: Batteries, tires, spark plugs, parts for fireline plows, automobile registration and license fees, titles, etc.
5031510001	MOTOR VEHICLE SUPPLIES - NON STATE VEHICLE	
5031510002	MOTOR VEHICLE SUPPLIES - INVENTORY PARTS	
5031510003	MOTOR VEHICLE SUPPLIES - WORK ORDER PARTS	
5031510004	MOTOR VEHICLE SUPPLIES - OTHER SUPPLIES	
5031510005	MOTOR VEHICLE SUPPLIES - TIRES & BATTERIES	
5031510006	MOTOR VEHICLE TAGS TITLES AND REGISTRATIONS	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5031510008	MOTOR VEHICLE GREASE AND TRANSMISSION OIL	
5031510009	MOTOR VEHICLE ANTI FREEZE/WASHING/WAXING SUPPLIES	
5031510010	MOTOR VEHICLE TIRES & TUBES	
5031510011	MOTOR VEHICLE AUTO BATTERIES	
5031510012	MOTOR VEHICLE TIRE CHAINS	
5031510013	MOTOR VEHICLE REPLACEMENT PARTS	All supplies expenses associated with motor vehicle equipment repairs and replacement parts.
5031520000	SCHOOL BUS & SUPPORT VEHICLE PARTS	Expenditures for commodities and inexpensive parts purchased for use in school buses or school bus support vehicles. This G/L account is to include items mainly for the purpose of ordinary maintenance. Examples: Batteries, tires, spark plugs, automobile registrations and license fees.
5031530000	GASOLINE	**5031530000 - 5031530001:** Expenditures for gasoline supplies purchased to operate motor vehicles and equipment. Example: Cars, trucks, boats, tractors, compressors.
5031530001	ETHANOL	
5031540000	GASOLINE-SCHOOL BUSES	Expenditures for gasoline supplies purchased to operate school buses.
5031550000	MOTOR OIL	Expenditures for motor oil and lubricants purchased to operate motor vehicles and equipment.
5031560000	PROPANE-TRANSPORTATION	Expenditures for propane (LPG) and compressed natural gasoline supplies purchased to operate motor vehicles and equipment.
5031570000	DIESEL FUEL-TRANSPORTATION	Expenditures for diesel fuel purchased to operate diesel engines in motor vehicles and equipment.
5031580000	ALCOHOL	Expenditures for alcohol supplies purchased to operate motor vehicles and equipment. Example: Cars, trucks, tractors.
5031590000	GASOHOL	Expenditures for fuel composed of gasoline and alcohol to operate motor vehicles and equipment.
5031600000	AVIATION FUEL-JET	Expenditures for aviation fuel purchased to operate jet aircraft.
5031610000	AVIATION GASOLINE	Expenditures for aviation fuel purchased to operate propeller aircraft.
5031620000	TRANSPORT - COMMUTING MILEAGE REIMBURSEMENT	Commuting mileage reimbursement for the use of vehicles that are owned by the agency.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5031639500	OTHER SECURITY EXPENSES SUPPLIES	Real Estate - Miscellaneous security supplies expenses not captured under a specific category.
5032010000	HIGHWAY MAINTENANCE SUPPLIES	Expenditures for materials for the purpose of maintaining existing highways. The labor will be furnished by agency employees. Examples: Asphalt, aggregate, pre cast bridges.
5032010001	MATERIAL PITS	
5032010002	AGGREGATE	
5032010003	ASPHALT	
5032010004	EPOXY PATCHING COMPOUND	
5032010005	STRUCTURAL STEEL	
5032010006	FLAT IRON/STEEL BARS/SHEETS/ANGLE IRON	
5032010007	CONCRETE OR CEMENT	
5032010008	CULVERT PIPE	
5032010009	BRICK OR CEMENT BLOCKS	
5032010010	BRIDGE ENDS/CONCRETE	
5032010011	PRECAST CONCRETE BRIDGE	
5032010012	CASTINGS, GRATES & MANHOLE COVERS	
5032010013	CALCIUM & SODIUM CHLORIDE	
5032010014	GUARD RAILS/ENDS/BOLTS/ACCESSORIES	
5032010015	TRAFFIC PAINTS & ADDITIVES	
5032010016	SIGNS & MARKERS	
5032010017	SIGNALS	
5032010018	PAINTS ADDITIVE PRESERVATIVE-NOT TRAFFIC	
5032010019	CRASH ATTENUATORS	
5032010020	SIGNS & MARKERS - LOGO	
5032010021	GUY CABLES & ELECTRICAL WIRE	
5032010022	BOLT/WASHER/FASTENER/GALVANIZED NUT BOLT	
5032010023	MISC ELECTRIC EQUIPMENT & COMPONENTS	
5032010024	DRAWBRIDGE PARTS & ACCESSORIES	
5032010025	LUMBER	
5032010026	STAKES	
5032010027	FERTILIZER, SEED AND HERBICIDE	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5032410000	MED SCIENT & LAB SUPPLIES	**5032410000 - 5032410009:** Expenditures for articles of consumable supplies used for medical, surgical, pharmaceutical or laboratory purposes. Examples: Drugs, chemicals, x ray film, experimental laboratory animals, bandages, dressings, food for laboratory animals, masks, laboratory trays, and glass items highly susceptible to breakage such as test tubes, beakers, bottles, etc.
5032410001	MED SCIENT & LAB SUPPLIES - PRESC DRUGS	
5032410002	MED SCIENT & LAB SUPPLIES - OTC DRUGS	
5032410003	MED SCIENT & LAB PRESCRIPTION DRUGS	
5032410004	MED SCIENT & LAB NON-PRESCRIPTION DRUGS	
5032410005	MED SURGICAL & OPTICAL SUPPLIES	
5032410006	DENTAL SUPPLIES	
5032410007	MED SCIENT & LAB MINOR EQUIPMENT	
5032410008	X-RAY SUPPLIES	
5032410009	PROF & SCIEN SUPP & MATERIALS NOT CLASS	
5032420000	TESTING MATERIAL FOR LABS	Expenditures for commodities purchased for quality control testing for the benefit of the consumer. These items are tested for spoilage, weights, measures, allowable percentages, etc. Examples: Meats, dairy products, packaged food products, etc.
5032430000	CLIENT PATIENT INMATE HYGIENIC SUPPLIES	Expenditures for hygienic supplies for agency clientele. Examples: Soap, shampoo, toothpaste, deodorant.
5032440000	INDIGENT PSYCHOTROPHIC MEDICATIONS	Expenditures for psychotropic medications that are dispensed to indigent patients from the pharmacy at Department of Mental Health.
5032810000	EDUCATIONAL SUPPLIES	**5032810000 - 5032810003:** Expenditures for supplies of an educational or recreational purpose used in schools, parks, playgrounds, or other educational or recreation centers.
5032810001	EDUCATIONAL SUPPLIES - BOOKS	
5032810002	EDUCATIONAL SUPPLIES - TEACHING AIDS	
5032810003	EDUCATIONAL SUPPLIES - FILMS	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5032820000	INSTRUCTIONAL MATERIALS	All supply expenses associated with instructional learning materials for state agency employees, local governments and institutions, SC citizens and businesses, etc. Examples include training manuals, instructional brochures, pamphlets, booklets and how-to guides. Also includes expenditures for textbooks and materials used in the operation of the free textbook and instructions materials program.
5032830000	TESTING SUPPLIES	Expenditures for purchase of test booklets, test manuals, answer sheets, and other test materials for use in testing programs.
5032910000	MUNITIONS TARGETS LAW ENF SUPPLIES	**5032910000 - 5032910005:** Expenditures for fixed metallic and/or semi-metallic loaded ammunition, supplies to "load" previously fired cartridge cases, ammunition used for tests, ammunition components used in assembly of ammunition; targets, target centers, and target repair items, tear gas munitions, firearm cleaning and preservation supplies, firearm clips, magazines, belts, and other feeding devices and related firearm supplies, handcuffs, holsters, badges and cases, microphones and cameras used in law enforcement vehicles, etc.
5032910001	MUNITIONS TARGETS LAW ENF WEAPONS AMMO	
5032910002	MUNITIONS TARGETS LAW ENF CHEMICAL MUNIT	
5032910003	MUNITIONS TARGETS LAW ENF SUPPLIES TARGET	
5032910004	MUNITIONS TARGETS LAW ENF SECURITY SUPPLIES	Expenditures for materials or equipment for security support. Examples include: bicycles for security officers.
5032910005	MUNITIONS TARGETS LAW ENF SUPPLIES DOGS	
5033010000	FOOD SUPPLIES - FOOD	**5033010000 - 5033010003:** Expenditures for food items for institutional use.
5033010001	FOOD SUPPLIES - MILK	
5033010002	JCO MEALS	
5033010003	SALE OF MEALS - INTERAGENCY	
5033019000	FOOD SERVICES - SUPPLIES	Real Estate - All supply expenses associated with providing food services.
5033020000	FEED & VETERIN SUPPLIES	Expenditures for food and supplies used in the care and treatment of animals. Examples: Stud fees, kennel registrations, serum, feed (food).

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5033030000	PROMOTIONAL SUPPLIES	Expenditures for supplies used to promote various agency projects and/or support of volunteer workers. Examples: Bowls, key rings, maps, trophies, plaques, door prizes, coupons, certificates. May include livestock presented as a prize.
5033040000	AGRI-MARINE-FORESTRY SUPPLIES	**5033040000 - 5033040004:** Expenditures for consumable supplies for farm, forestry, garden, greenhouse or marine use. Examples: Seed, seedlings, fertilizer, soil food, loam, garden hose, paddles, compasses, life jackets, waders, fishing supplies, hand tools for use in categories above and parts needed for fire suppression, etc.
5033040001	AGRI-MARINE-FORESTRY SUPPLIES - SEED	
5033040002	AGRI-MARINE-FORESTRY SUPPLIES - FERTILIZER	
5033040003	AGRI-MARINE-FORESTRY SUPPLIES - LIVESTOCK	
5033040004	AGRI-MARINE-FORESTRY SUPPLIES - MINOR EQUIPMENT	
5033050000	CLOTHING SUPPLIES	**5033050000 - 5033050004:** Expenditures for necessary clothing or wearing apparel for state employees used in the performance of their duties. Also to include wearing apparel purchased for clients not associated with case services.
5033050001	CLOTHING - INMATE	
5033050002	CLOTHING - OFFICER	
5033050003	PRESCRIPTION SAFETY GLASSES	
5033050004	SAFETY BOOTS	
5033060000	STAGE PROPERTIES	Expenditures for supplies and equipment used on stage in television, radio, and theater productions. This G/L account is also to include supplies and equipment when used to construct or maintain stage sets, scenery, or props.
5033070000	ART SUPPLIES	Expenditures for supplies used in art workshops and/or performances such as crayons, inks, tape fabric, drawing paper, paint, lumber, clay, glazes, stage makeup, and matting material for art work.
5033080000	EXHIBIT & COLLECT SUPPLIES	Expenditures for supplies used to construct or maintain exhibits or displays.
5033090000	EMPLOYEE RECOGNITION AWARDS	Expenditures for employee plaques, certificates and other events, including meals and similar types of recognition to reward innovations or improvements or as part of employee development programs. As directed under §8-1-180, awards shall be limited to fifty dollars per employee per fiscal year.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5033110000	PURCHASING CARD EXPENDITURES	This account is used to temporarily classify State issued corporate purchasing card (P-Card) charges in the event that actual coding cannot be determined in sufficient time to pay the Bank of America statement by the due date. Amounts coded to this G/L should be cleared on a regular basis by reclassing expenses from this G/L account to the appropriate detail G/L account. This account must be zero at year end. Purchases are subject to the limitations established by the agency for individual cardholders. Receipts for individual purchases must be kept on file with the agency.
5033120000	REVENUE TAX STAMPS	Expenditures for special revenue tax stamps purchased by the Department of Revenue for resale to dealers and operators.
5033130000	FACTORY SUPPLIES	**5033130000 - 5033130002:** Expendable items necessary for proper operation in the manufacturing process. Examples: Special dyes, machinery supplies and manufacturing supplies.
5033130001	MANUFACTURING SUPPLIES	
5033130002	MACHINERY SUPPLIES	
5033140000	LICENSE PLATE SUPPLIES	Expenditures for supplies used in processing or making of license plates.
5033140001	TITLE & REGISTRATION SUPPLIES	Expenditures for supplies used in processing or creating vehicle titles and registrations.
5033140002	CREDENTIAL SUPPLIES	Expenditures for supplies used in processing or making of various credentials such as driver's licenses, ID cards and disabled placards.
5033150000	PURCHASED RESALE - CONSUMER GOODS	**5033150000 - 5033150002:** To identify consumer goods which are purchased for resale and which require no further processing. This group is to include stock for canteens, snack bars, and other operations for profit.
5033150001	PURCHASED RESALE - CONSUMER GOODS-COTTON MILL	
5033150002	PURCHASED RESALE - CONSUMER GOODS-CAFÉ	
5033160000	PURCHASED RESALE - RAW MATERIALS	**5033160000 - 5033160002:** This G/L account is to include all items which are purchased for resale but which require further processing before being offered to the consumer.
5033160001	PURCHASED RESALE - RAW MATERIALS-COTTON MILL	
5033160002	PURCHASED RESALE - RAW MATERIALS-CAFÉ	
5033170000	WOOD	Expenditures for wood supplies purchased for heating and other purposes.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5033189400	FUEL OIL	Real Estate - All expenses associated with purchases of fuel oil for heating, power generation, etc. Includes purchases of propane for emergency generator services.
5033190000	PROPANE - OTHER	Expenditures for propane purchased for non-transportation and non-real estate uses.
5033990000	OTHER SUPPLIES	**5033990000 - 5033990002:** Expenditures for supplies not otherwise classified. Examples: State service pins, Gatorade, etc.
5033990001	PASTORAL SUPPLIES	
5033990002	SHIPPING SUPPLIES	
5034010000	INVENTORY- COST OF GOODS SOLD	**5034010000 - 5039990000:** Expenditures for Inventory related supplies.
5034020000	INVENTORY- PHYSICAL INV ADJUSTMENT	
5034020003	INVENTORY- PROCUREMENT	
5034030000	INVENTORY- MATERIAL REEVALUATION	
5034040000	INVENTORY - SCRAPPING	
5034050000	INVENTORY - SMALL PRICE DIFFERENCES	
5034060000	INVENTORY - CONSUMPTION	
5034070000	INVENTORY - NET CHANGE	
5034080000	INVENTORY - TRANSFER PRICES DIFFERENCES	
5034090000	INVENTORY - OFFSET FOR FREE AND DONATED	
5035000000	INSURANCE RECOVERIES CONTRA - SUPPLIES & MATERIALS	As per FY 2023 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5035007000	INSURANCE RECOV CONTRA - IT SUPPLIES & MATERIALS	As per FY 2023 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 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.
5035009000	INSURANCE RECOV CONTRA-REAL EST SUPPLIES & MATERLS	As per FY 2023 Proviso 117.44, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 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.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5035100000	ASSET PURCHASES ELIGIBLE FOR FEDERAL REIMBURSEMENT	To be used in instances when a state agency receives a federal reimbursement for assets previously purchased under a non-federal fund and grant. Because asset purchases are recorded and capitalized using an 1801XXXXXXX asset G/L account, agencies would not otherwise have an *expense* to move over to the federal fund to be applied towards the federal reimbursement. The asset will remain as originally recorded under the non-federal fund. **This G/L account is to be used only on adjusting entries when reclassing expenses to a grant and not for initial asset acquisitions.**
5039990000	WORK IN PROCESS (INVENTORY RELATED)	
5039999991	SUPPLIES DIR ACT ALLOC NON BUDGET	**5039999991 - 5039999992:** Not currently used in SCEIS; expenditures for supplies that can be directly allocated to entities/programs, whether budgeted or unbudgeted.
5039999992	SUPPLIES DIR ACT ALLOC BUDGET	
5039999993	SUPPLIES ASSESSMENT NON BUDGET	**5039999993 - 5039999994:** Not currently used in SCEIS; expenditures for supplies that can be assessed to other entities, whether budgeted or unbudgeted.
5039999994	SUPPLIES ASSESSMENT BUDGET	
5039999LAB	MATERIAL TESTING LAB	
5039999SSC	SIGN SHOP CHARGES	
504XXXXXXX	**FIXED CHARGES AND CONTRIBUTIONS**	All expenditures for fixed charges against the State and gifts or contributions made by the State.
5040027000	SHORT-TERM RENT COPIERS EQUIPMENT	Short-Term Copier Rentals (IT Tracking) - Expenditures for copier rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.
5040037000	SHORT-TERM RENT DATA PROCESSING EQUIPMENT	IT - Short-Term Data Processing Rentals (IT Tracking) - Expenditures for computer rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5040040000	SHORT-TERM RENT - MEDICAL SCIENCE LAB EQUIPMENT	Short-Term Leased Medical, Scientific and Laboratory Equipment - Expenditures for the use or right of possession of all medical, scientific, or laboratory equipment rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases. Examples: Wheelchair, hospital beds, crutches, acetylene cylinders, etc.
5040050000	CONTINGENT RENT PAYMENTS - NON-IT	Rental payments that depend on some factor directly related to the use of the leased property, such as machine hours or mileage. For those charges based on # of copies, agencies should use G/L 5040057000.
5040057000	CONTINGENT RENT PAYMENTS - IT	IT - Rental payments that depend on some factor related to the use of the leased property, such as number of copies. Please note: contingent per copy charges for maintenance agreements on **owned** copiers should be recorded to G/L 5020077170.
5040057100	CONTINGENT RENT PAYMENTS - SBITA	IT - Contingent Subscription Based Information Technology Arrangements - Expenditures that depend on some factor related to the use of the subscription based information technology agreement, such as number of seats/licenses or other costs that fluctuate based on usage. This account should be used for variable costs not included in principal and interest for SBITA's. Agencies should include a copy of the amortization schedule when making payments to this GL.
5040060000	SHORT TERM RENT-NON STATE OWNED BUILDING	Short-Term Leased Buildings - Expenditures for leases to non-State parties on leases of real property rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.
5040067000	LEASE - LOW VALUE COPIER EQUIPMENT	IT - Low Value Copier Rentals (IT Tracking) - Expenditures for copier rentals. This GL should be used when the related asset's value is $5,000 or less.
5040070000	RENT-STATE OWNED REAL PROPERTY	**5040070000 - 5040070001:** Expenditures for the use, occupancy, and right of possession of lands, buildings, and parking facilities owned by the State of South Carolina for a specified time. Leases between state agencies within the primary government are exempt from the reporting requirements of GASB 87 - Leases.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5040070001	RENT-STATE OWNED-REAL PROP-MAINT & OP/EXCESS ENERG	Expenditures for maintenance & operations (M&O) charges as well as excess energy charges paid by state agencies while renting state owned real property. M&O charges include non-base rent components such as utility reimbursements and shared charges for building repair & maintenance. This includes real property leased from a state college or university. Excess Energy is generally charged to state agencies by the Facilities Management Division for those building managed and owned by the Department of Administration. Excess energy includes charges for utilities in excess of the state lease utility allocation. This includes excess energy costs for water, heating, ventilating, air conditioning, natural gas and electricity as well as utility special requests and special equipment services outside of ordinary business hours or for purposes other than ordinary office equipment.
5040077000	LEASE - LOW VALUE DATA PROCESSING	IT - Low Value Data Processing Rentals (IT Tracking) - Expenditures for data processing/computers rentals. This GL should be used when the related asset's value is $5,000 or less.
5040080000	SHORT TERM RENT-NON STATE OWNED LAND	Short-Term Leased Land - Expenditures for leases to non-State parties on leases of real property rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.
5040490000	LEASE - LOW VALUE OTHER NON-IT	**5040490000 - 5040490012:** Low Value (Non-IT) Rentals - Expenditures for rent not otherwise classified and not related to IT (copiers and computers). This GL should be used when the related asset's value is $5,000 or less. Examples: Water coolers, portable toilets, rental cars, tools, plants and golf carts.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5040490001	SHORT-TERM RENT-OTHER-NON-IT	Short-Term (Non-IT) Rentals - Expenditures for rentals not otherwise classified and not related to IT (copiers and computers) and not exceeding 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases. Examples: Water coolers, portable toilets, rental cars, tools, plants and golf carts.
5040490002	RENT-OTHER - MEETING ROOMS & VIDEO EQUIPMENT	Expenditures for meeting rooms and video equipment rentals. Exempt from the reporting requirements of GASB 87 - Leases.
5040490003	RENT POST OFFICE BOX	Expenditures for post office box rentals. Exempt from the reporting requirements of GASB 87 - Leases.
5040490004	RENT STORAGE TANKS	Expenditures for storage tank rentals. Exempt from the reporting requirements of GASB 87 - Leases.
5040490005	SHORT TERM RENT-OTHER-HVY EQUIP-NON REAL ESTATE	Short-Term Leased Heavy Equipment - Expenditures for the use or right of possession of all heavy equipment rentals when term does not exceed 12 months. Leases with a lease term of 12 months or less are exempt from the reporting requirements of GASB 87 - Leases.
5040490006	INTERNAL RENT-OTHER-RESEARCH VESSELS	Inter-Agency Research Vessels Rent - Expenditures related to research vessels to a state agency.
5040490007	INTERNAL RENT-OTHER-MOTOR POOL	Inter-Agency Motor Pool Rent - Expenditures related to motor pool to a state agency.
5040490008	RENT POSTAGE EQUIPMENT	Rent expenditures for postage equipment rentals. Exempt from the reporting requirements of GASB 87 - Leases.
5040490009	RENT PARKING	Rent expenditures for parking rentals. Exempt from the reporting requirements of GASB 87 - Leases.
5040490010	RENT STORAGE SPACE	Rent expenditures for storage space rentals. Exempt from the reporting requirements of GASB 87 - Leases.
5040490011	RENT TOWERS	Rent expenditures for tower rentals. Exempt from the reporting requirements of GASB 87 - Leases.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5040490012	RENT TRASH CONTAINERS	Rent expenditures for trash container rentals. Exempt from the reporting requirements of GASB 87 - Leases. Note - rubbish removal expense should be posted to contractual GL 5021479211 for real estate. This includes garbage pick-up fees, landfill costs, sensitive document destruction, recycling rebates and hazardous waste removal.
5040510000	INSURANCE-STATE	**5040510000 - 5040510004:** Expenditures for insurance on State property or for the premium on fidelity bonds covering State officials and employees. To include tort liability insurance. This pertains to insurance offered by a State agency. This also includes Workers' Compensation claims paid for Vocational Rehabilitation clients and prepaid legal fees to the Insurance Reserve Fund.
5040510001	INSURANCE - STATE - NON-IT PLAN RELATED	
5040510002	INSURANCE - STATE - MOTOR VEHICLE	
5040510003	INSURANCE - STATE - REAL PROPERTY	
5040510004	INSURANCE - STATE - MEDICAL HOSPITAL LIABILITY	
5040520000	INSURANCE-NON STATE	**5040520000 - 5040520001:** Expenditures for insurance on State property or for the premium on fidelity bonds covering State officials and employees. To include premium on tort liability insurance. Includes Blue Cross/Blue Shield premium for blind operators of Blind Commission vending locations.
5040520001	IRF-REINSURANCE	
5040530000	INSURANCE - GROUP PLAN	**5040530000 - 5040530003:** Payments of insurance premium to carriers for the state group health and life insurance plan from contributions by employees, employer, and retired employees.
5040530001	INSURANCE - GROUP PLAN - EMPLOYEE	
5040530002	INSURANCE - GROUP PLAN - EMPLOYER	
5040530003	INSURANCE - GROUP PLAN - RETIREE	
5040807000	LEASE - LOW VALUE SBITA	IT - Low-Value Subscription Based Information Technology Agreements - Expenditures for SBITA's under a stated threshold and thus not capitalizable. Threshold has yet to be determined.
5040810000	CONTRIBUTIONS	Expenditures which are in the nature of donations to institutions, individuals, or agencies which are not under the direct control or supervision of the State.
5040847000	SHORT-TERM RENT - SBITA	IT - Short-Term Subscription Based Information Technology Agreements - Expenditures for SBITA's not exceeding 12 months and thus not capitalizable.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5041010000	DUES & MEMBERSHIP FEES	To include all payments of membership and dues to professional societies and organizations which are necessary to accomplish the agency's mission.
5041020000	FEES AND FINES	**5041020000 - 5041021000:** To include late fees on vendor invoices, notary fees, recording fees and exhibit fees, driver record fees, SLED check fees and fines assessed on state agencies such as OSHA violations, boat registrations, death and birth certificates, DHEC annual permit fees, replacement of lost or damaged pagers, restocking and specification fees, criminal record checks, credit card fees, etc.
5041020001	FEES AND FINES - BACKGROUND CHECKS	
5041020002	FEES AND FINES - C N A	
5041020003	FEES AND FINES - PENALTY	
5041020004	FEES AND FINES - LICENSING	
5041021000	FEES AND FINES -GOVERNMENT-WIDE ONLY	
5041310000	STIPENDS	**5041310000 - 5041319999:** FOR VOC REHAB USE ONLY; Stipends for consumers participating in the SCVRD's Work Training Center (WTC) program.
5041310001	CLIENT STIPEND-ERS	FOR VOC REHAB USE ONLY; not currently in use.
5041310002	CLIENT STIPEND-BLIND	FOR VOC REHAB USE ONLY; Stipend for visually impaired/blind non-consumers participating in the SCVRD WTC program through a referral process.
5041310003	CLIENT STIPEND-GOVERNMENT	FOR VOC REHAB USE ONLY; Stipends for consumers participating in government contract work in the SCVRD WTC program.
5041310004	CLIENT STIPEND-OTHER	FOR VOC REHAB USE ONLY; Stipends for transition students/other participants in the SCVRD WTC program.
5041310005	CLIENT STIPEND WITHHOLDING - EMPLOYER SHARE	FOR VOC REHAB USE ONLY; Taxes withholding on stipends for consumers participating in the SCVRD WTC Program.
5041319999	CLIENT STIPENDS (STATISTICAL VR ONLY)	FOR VOC REHAB USE ONLY; To replenish the composite reservoir account for SCVRD Work Training Center Consumers.
5041469300	PERMITS & LICENSES	Real Estate - All expenses associated with inspections, permits and licenses for safety, building, elevators, generators, UST's, fire zoning.
5041469301	EQUIPMENT RENTAL FOR REPAIR & MAINTENANCE	Real Estate - All expenses associated with the leasing or rental of equipment to be used for repairs or maintenance. Includes lifts.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5041610000	EXPENSE ALLOWANCE	Expenditures for the monthly expense allowance. Examples: Expense allowance for members of the General Assembly. Expense allowance for solicitor or judge. Expense allowance for committee chairman.
5041620000	UNIFORM MAINTENANCE ALLOWANCE	Expenditures for uniform allowance paid to state employees.
5041630000	IN-DISTRICT EXPENSE	Expenditures for the $1,000.00 per month allowance for in district expenses for members of the General Assembly.
5041810000	LEASE OTHER - EXECUTORY COST	Leased Other Equipment and Machinery (Non- IT) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for executory costs. This account should be used to pay any charges which are not principal and interest for leases and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041817000	LEASE SBITA - EXECUTORY	IT - Lease Subscription Based Information Technology Agreements - Executory - Use this G/L account to pay non-state parties for the right to use or possession of software to account for executory costs. This account should be used to pay any charges which are not principal, interest, or contingent rent for SBITA's. Agencies should include a copy of the amortizations schedule when making payments to this GL.
5041820000	LEASE OTHER - PRINCIPAL	Leased Other Equipment and Machinery (Non- IT) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for principal costs only. Do not use this account for interest payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041827000	LEASE SBITA - PRINCIPAL	IT - Lease Subscription Based Information Technology Agreements - Use this G/L account to pay non-state parties for the right to use or possession of software to account for principal costs only. Do not uses this account for interest payments or executory costs. Agencies should include a copy of the amortizations schedule when making payments to this GL.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5041830000	LEASE OTHER - INTEREST	Leased Other Equipment and Machinery (Non- IT) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for interest costs only. Do not use this account for principal payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041837000	LEASE SBITA - INTEREST	IT - Lease Subscription Based Information Technology Agreements - Use this G/L account to pay non-state parties for the right to use or possession of software to account for interest costs only. Do not uses this account for principal payments or executory costs. Agencies should include a copy of the amortizations schedule when making payments to this GL.
5041840000	LEASE BUILDING - PRINCIPAL	Lease Buildings - Use this G/L account to pay non State parties for the use of real property under a lease. Do no use this G/L account for payments to other State agencies, interest payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041850000	LEASE BUILDING - INTEREST	Leased Buildings - Use this code to pay interest to non State parties on leases of real property. Do not use this G/L account for payments to other State agencies or for executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this G/L account.
5041860000	LEASE BUILDING - EXECUTORY	Leased Buildings - Use this code to pay executory cost to non State parties on leases of real property. Do not use this G/L account for payments to other State agencies, principal or interest costs. Agencies should include a copy of the amortization schedule when making lease payments to this G/L account.
5041860010	LEASE - MEDICAL SCIENCE LAB EQUIPMENT - EXECUTORY	Leased Medical, Scientific and Laboratory Equipment - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for executory costs. This account should be used to pay any charges which are not principal and interest on a lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making lease payments to this GL.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5041860020	LEASE - MEDICAL SCIENCE LAB EQUIPMENT - PRINCIPAL	Leased Medical, Scientific and Laboratory Equipment - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for principal costs only. Do not use this account for interest payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041860030	LEASE - MEDICAL SCIENCE LAB EQUIPMENT - INTEREST	Leased Medical, Scientific and Laboratory Equipment - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for interest costs only. Do not use this account for principal payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041860040	LEASE - HEAVY EQUIP - NON REAL ESTATE - EXECUTORY	Leased Heavy Equipment - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for executory costs. This account should be used to pay any charges which are not principal and interest on a lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041860050	LEASE - HEAVY EQUIP - NON REAL ESTATE - PRINCIPAL	Leased Heavy Equipment - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for principal costs only. Do not use this account for interest payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041860060	LEASE - HEAVY EQUIP - NON REAL ESTATE - INTEREST	Leased Heavy Equipment - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for interest costs only. Do not use this account for principal payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041867010	LEASE IT COPIERS - EXECUTORY COST	Leased Copiers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for executory costs. This account should be used to pay any charges which are not principal and interest on lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making lease payments to this GL.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5041867020	LEASE IT COPIERS - PRINCIPAL	Leased Copiers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for principal costs only. Do not use this account for interest payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041867030	LEASE IT COPIERS - INTEREST	Leased Copiers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for interest costs only. Do not use this account for principal payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041867040	LEASE DATA PROCESSING EQUIP - EXECUTORY	Leased Data Processing/Computers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for executory costs. This account should be used to pay any charges which are not principal and interest on a lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041867050	LEASE DATA PROCESSING EQUIP - PRINCIPAL	Leased Data Processing/Computers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for principal costs only. Do not use this account for interest payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041867060	LEASE DATA PROCESSING EQUIP - INTEREST	Leased Data Processing/Computers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment to account for interest costs only. Do not use this account for principal payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.
5041870000	LEASE LAND - PRINCIPAL	Lease Land - Use this G/L account to pay non State parties for the use of real property under a lease. Do no use this G/L account for payments to other State agencies, interest payments or executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this GL.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5041880000	LEASE LAND - INTEREST	Leased Land - Use this code to pay interest to non State parties on leases of real property. Do not use this G/L account for payments to other State agencies or for executory costs. Agencies should include a copy of the amortization schedule when making lease payments to this G/L account.
5041890000	LEASE LAND - EXECUTORY	Leased Land - Use this code to pay executory cost to non State parties on leases of real property. Do not use this G/L account for payments to other State agencies, principal or interest costs. Agencies should include a copy of the amortization schedule when making lease payments to this G/L account.
5042990000	OTHER FIXED CHARGES	**5042990000 - 5042990001:** Expenditures for fixed charges not otherwise classified.
5042990001	USED OIL COLLECTION CENTER REBATE	
505XXXXXXX	**TRAVEL**	All expenditures by State employees for transportation, mileage, lodging, meals, and other legal charges necessary to the Travel directed. Fares of common carriers such as: Airplanes, Railroads, Buses, Auto Rental, or other chartered transportation service should be charged to travel when charges are paid directly by the State or directly by the employee.
5050010000	IN STATE - MEALS (NON-REPORTABLE)	Expenditures for meals incurred while traveling overnight on official business of the State within the State or when included in a day registration fee.
5050010001	TRAINING – IN-STATE MEALS	Expenditures for meals incurred while traveling overnight for agency approved training within the State or when included in a day registration fee.
5050019103	IN STATE TRAVEL - FACILITY MAINTENANCE	Real Estate - In-State Facilities travel expenses including meals, lodging, airfare and car rental for off-site meetings, administrative training, auditing and cross-training related to a real property, facilities management or maintenance group.
5050019104	IN STATE TRAVEL REGISTRATION-FACILITY MAINTENANCE	Real Estate - In-State Facilities travel registration fees.
5050019105	OUT OF STATE TRAVEL - FACILITY MAINTENANCE	Real Estate - Out-of-State Facilities travel expenses including meals, lodging, airfare and car rental for off-site meetings, administrative training, auditing and cross-training related to a real property, facilities management or maintenance group.
5050019106	OUT STATE TRAVEL REGISTRATION-FACILITY MAINTENANCE	Real Estate - Out-of-State Facilities travel registration fees.
5050019107	REPORTABLE MEALS - FACILITY MAINTENANCE	Real Estate - Facilities travel expenses for meals incurred on single calendar day trips. These meal reimbursements are reportable as income for the employee.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5050020000	IN STATE - LODGING	Expenditures for lodging expenses incurred while traveling on official business of the State within the State.
5050020001	TRAINING – IN-STATE LODGING	Expenditures for lodging expenses incurred while traveling for agency approved training within the State.
5050030000	IN STATE - AIR TRANSPORTATION	**5050030000 - 5050031000:** Expenditures for air transportation expenses incurred while traveling on official business of the State within the State.
5050031000	HR TRAVEL - IN STATE - AIR TRANSPORTATION	
5050040000	IN STATE - AUTO MILEAGE	**5050040000 - 5050041000:** Expenditures paid as reimbursement for private car mileage incurred while traveling on official business of the State within the State.
5050040001	IN STATE - AUTO MILEAGE REDUCED	As per Proviso 117.20(J), whenever state provided motor pool vehicles are reasonably available and their use is practical and an employee of the State shall request for his own benefit to use his or her personal vehicle in traveling on necessary official business, a charge of four cents per mile less than the standard business mileage rate as established by the Internal Revenue Service will be allocated for the use of such vehicle.
5050040002	TRAINING – IN-STATE MILEAGE	
5050040003	IN STATE - AUTO MILEAGE - SESSION	
5050041000	HR TRAVEL - IN STATE - AUTO MILEAGE	
5050050000	IN STATE - OTHER TRANSPORTATION	Expenditures paid for transportation cost other than for air or private auto incurred while traveling on official business of the State within the State. Examples: Railroad, bus, vendor rental car, taxi, Uber, etc.
5050060000	IN STATE - MISCELLANEOUS TRAVEL EXPENSE	Expenditures for all other cost incurred while traveling on official business of the State within the State. Examples: Parking, Telephone, etc.
5050060001	TRAINING – IN-STATE MISCELLANEOUS TRAVEL	
5050070000	TRAINING - IN-STATE REGISTRATION FEES	Fees to attend conferences, teleconferences, workshops or seminars held within the State on a per person basis.
5050070001	TRAINING – IN-STATE REGISTRATION FEES	Duplicate G/L account has been blocked. Please use G/L 5050070000.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5050080000	IN STATE - SUBSISTENCE ALLOWANCE	Payment of a set subsistence monetary allowance provided by the State for certain State officials, while traveling within the State. Examples: Public Service Commissioners, Employment Security Commissioners, members of the General Assembly, Workers' Compensation Commissioners, fruit and vegetable inspectors.
5050080001	IN STATE - SUBSISTENCE ALLOWANCE - SESSION	Payment of a set subsistence monetary allowance provided by the State for certain State officials, while traveling within the State.
5050510000	OUT OF STATE - MEALS (NON-REPORTABLE)	Expenditures for meal expenses incurred while traveling overnight on official business of the State outside of the State of South Carolina but still within the United States.
5050510001	TRAINING – OUT-OF-STATE MEALS	
5050520000	OUT OF STATE - LODGING	Expenditures for lodging expenses incurred while traveling on official business of the State outside of the State of South Carolina within the United States.
5050520001	TRAINING – OUT-OF-STATE LODGING	
5050530000	OUT OF STATE - AIR TRANSPORTATION	**5050530000 - 5050531000:** Expenditures for air transportation expenses incurred while traveling on official business of the State outside of the State of South Carolina within the United States.
5050530001	TRAINING–OUT-OF-STATE AIR TRANSPORTATION	
5050531000	HR TRAVEL - OUT OF STATE - AIR TRANSPORTATION	
5050540000	OUT OF STATE - AUTO MILEAGE	**5050540000 - 5050541000:** Expenditures paid as reimbursement for private car mileage incurred while traveling on official business of the State outside of the State of South Carolina within the United States.
5050540001	OUT OF STATE - AUTO MILEAGE REDUCED	
5050540002	TRAINING – OUT-OF-STATE MILEAGE	
5050541000	HR TRAVEL - OUT OF STATE - AUTO MILEAGE	
5050550000	OUT OF STATE - OTHER TRANSPORTATION	Expenditures paid for transportation costs other than for air or private auto incurred while traveling on official business of the State outside of the State of South Carolina but still within the United States. Examples: Railroad, bus, vendor rental car, taxi, Uber, etc.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5050550001	TRAINING – OUT OF STATE OTHER TRANSPORTATION-OTHER	Expenditures paid for transportation costs other than for air or private auto incurred while traveling for agency approved training outside of the State of South Carolina but still within the United States. Examples: Railroad, bus, vendor rental car, taxi, Uber, etc.
5050560000	OUT OF STATE - MISCELLANEOUS TRAVEL EXPENSE	Expenditures for all other costs incurred while traveling on official business of the State outside of the State of South Carolina within the United States. Examples: Parking, telephone, etc.
5050560001	TRAINING – OUT-OF-STATE MISC TRAVEL	
5050570000	TRAINING - OUT-OF-STATE REGISTRATION FEES	Fees to attend conferences, teleconferences, workshops or seminars held outside of the State of South Carolina but still within the United States on a per person basis.
5050570001	TRAINING – OUT-OF-STATE REGISTRATION FEES	Duplicate G/L account has been blocked. Please use G/L 5050570000.
5050580000	OUT OF STATE - SUBSISTENCE ALLOWANCE	Payment of a set subsistence monetary allowance provided by the State for certain State officials while traveling outside of the State of South Carolina within the United States. Examples: Public Service Commissioners, Employment Security Commissioners, members of the General Assembly, Workers' Compensation Commissioners, fruit and vegetable inspectors.
5051010000	FOREIGN TRAVEL - MEALS	Expenditures for meal expenses incurred while traveling on official business of the State outside of the continental limits of the United States.
5051020000	FOREIGN TRAVEL - LODGING	Expenditures for lodging expenses incurred while traveling on official business of the State outside the continental limits of the United States.
5051030000	FOREIGN TRAVEL - AIR TRANSPORTATION	**5051030000 - 5051031000:** Expenditures for air transportation expenses incurred while traveling on official business of the State outside of the continental limits of the United States.
5051031000	HR - FOREIGN TRAVEL - AIR TRANSPORTATION	
5051040000	FOREIGN TRAVEL - AUTO MILEAGE	**5051040000 - 5051041000:** Expenditures paid as reimbursement for private car mileage incurred while traveling on official business of the State outside of the continental limits of the United States.
5051041000	HR - FOREIGN TRAVEL - AUTO MILEAGE	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5051050000	FOREIGN TRAVEL - OTHER TRANSPORTATION	Expenditures paid for transportation costs other than for air or private auto incurred while traveling on official business of the State outside of the continental limits of the United States. Examples: Railroad, bus, vendor rental car, taxi, etc.
5051060000	FOREIGN TRAVEL - MISCELLANEOUS TRAVEL EXPENSE	Expenditures for all other costs incurred while traveling on official business of the State outside of the continental limits of the United States. Examples: Parking, telephone, etc.
5051070000	FOREIGN TRAVEL - REGISTRATION FEES	Fees to attend conferences, teleconferences, workshops or seminars for employee training held outside of the continental limits of the United States.
5051080000	FOREIGN TRAVEL - SUBSISTENCE ALLOWANCE	Payment of a set subsistence monetary allowance provided by the State for certain State officials while traveling outside of the continental limits of the United States.
5051520000	REPORTABLE MEALS	Expenditures for meals incurred while traveling on official business of the state on single calendar day trips.
5051530000	MOVING EXPENSES	Beginning Jan 1, 2018, as directed by the Federal Tax Cuts and Jobs Act, moving expenses paid to an employee or to a vendor on behalf of an employee are fully taxable to the employee and therefore must be paid through the State payroll system. These reimbursements will be paid out of payroll G/L 5010980000 MOVING EXPENSE REIMBURSEMENT - REPORTABLE. Agencies trying to use G/L 5051530000 - MOVING EXPENSES with an A/P document will receive a hard stop error message in SCEIS.
5051540000	LEASED CAR - STATE OWNED	Expenditures for transportation costs on state owned leased cars. For permanently assigned vehicles to state employees, the name of the employee must be included in the documentation.
5051550000	AGENCY HEAD BUSINESS EXPENSE	Expenditures paid for business expenses of agency heads while performing their official duties. Receipts and documentation of the time, place, and purpose of the expenses involved will be required when requesting reimbursement.
5051560000	TRAVEL - COMMUTING MILEAGE REIMBURSEMENT	Commuting mileage reimbursement for the use of vehicles that are leased from the Department of Administration, Division of Operations.
5051990000	OTHER TRAVEL	To be used only by the Technical and Comprehensive Education Board when reimbursing area Tech Centers for travel expenses related to federal grants.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5052010000	TRAVEL ADVANCE	Expenditures for all approved Travel Advances. To assist agencies in reconciling outstanding travel advance balances, the employee vendor ID number should be included in the text field.
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. Agencies should generally NOT be posting directly to these accounts.
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. Agencies should generally NOT be posting directly to these accounts.
5060400000 – 5060499999	NON LIVE AGENCY (NLA) ASSETS	Not currently in use.
5060999996	MASTER LEASE ASSET CONTRA	To record the purchase of assets that are entered in through the master lease program.
5060999997	LEASED ASSET CONTRA	
5060999998	GAIN/LOSS - MOD ACCRUAL	To record any expenditures resulting from a gain/loss under the modified accrual method.
5060999999	GAIN/LOSS - FULL ACCRUAL	To record any expenditures resulting from a gain/loss under the full accrual method.
507XXXXXXX	**LAND, BUILDINGS, INFRASTRUCTURE, CONSTRUCTION COSTS, AND INTANGIBLE ASSETS**	Expenditures for the purchase of land and buildings, expenditures related to the construction of new facilities and construction of land improvements, building improvements, or infrastructure, and expenditures to acquire intangible assets, including computer software. Purchases of computer software of $2,500 or less per item may be charged to supplies. Expenditures related to non-SPIRS projects for construction of buildings and improvements and depreciable land improvements that do not exceed the State's capitalization limit of $100,000, may be charged to Non-Capitalizable Construction. These G/L accounts should only be used in conjunction with funds appropriated for this purpose, with the exception of Intangible Assets.
5070010000	DEPRECIABLE LAND IMPROVEMENTS	Expenditures for improvements to land that deteriorate with use or the passage of time. Examples: Fencing, landscaping, lighting, paving, and signs.
5070020000	LAND	Expenditures for the purchase of land for State use.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5070030000	SITE DEVELOPMENT (NON-DEP LAND IMP)	Expenditures for improvements to land that produce permanent benefits. Examples: Excavation costs, fill and grading costs, etc.
5070110000	BUILDING PURCHASE	Expenditures for purchase of buildings for State use.
5070310000	BASIC EQUIPMENT	**5070310000 - 5070310003:** Expenditures for equipment procured as a part of a building construction or site development project. Items which are portable or which can be easily removed from a structure including, but not limited to, furniture, heavy tools or machines used in construction. Laboratory benches and appliances should be charged to basic equipment.
5070310001	BASIC EQUIPMENT - NON-CAP	
5070310002	CAP PROJ - CAP EQUIP	
5070310003	BASIC EQUIPMENT - CAPITAL	
5070710000	LAND EASEMENTS	Expenditures to acquire land easements (such as conservation easements that restrict the use of certain parcels of land).
5070720000	RIGHT OF WAY & LAND ACQUISITION	**5070720000 - 5070720010:** Expenditures made to a landowner (condemnee) for right-of-way or land acquisition in connection with highway or road construction.
5070720001	RW-DEP OF EST-JUST CMP IN CRT PEND SETTLE OF VERDI	
5070720002	R/W-AMICABLE-SETTLE FOR AMT OF APVL APRL	
5070720003	R/W-PMT OF ESTIMATED-JUST COMP PEND SETTLEMENT	
5070720004	R/W-PMT OF ADMIN SETTLEMENT - APPRAISED VALUE	
5070720005	R/W-PMT OF EXCESS AMT OF ADM SETTL OVER APPRA VALUE	
5070720006	R/W-PMT OF LEGAL SETTLE -APPRAISED VALUE	
5070720007	R/W-PMT EXCESS AMT OF LGL SETTL OVER APPRA VALUE	
5070720008	R/W-PAYMENT OF JURY VERDICT - APPRAISAL	
5070720009	R/W-PMT OF EXCESS AMT OF VERDICT OVER APPROV APPR	
5070720010	RIGHT OF WAY LAND ACQUISITION INCENTIVE PAYMENT	Land acquisition incentive payment paid to landowner that has met the Incentive Payment Offer Expiration Date requirements.
5070730000	HIGHWAY & ROAD IMPROVEMENTS	**5070730000 - 5070730005:** Expenditures for construction in connection with highways and roads, to include but not be limited to grading, paving, bridges, and fencing.
5070730001	PAYMENT TO ROAD AND BRIDGE CONTRACTORS	
5070730002	PAYMENT TO MOVING & ADJUSTING PUBLIC UTL	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5070730003	PMT TO RAILROAD COMP FOR WORK PERFORMED	
5070730004	PAYMENTS TO OTHER CONTRACTORS	
5070730005	ESTIMATE(CONSTRUCTION ESTIMATE FORM 601)	
5070740000	RIGHT-OF-WAY & LAND ACQ-N-REPORTABLE	**5070740000 - 5070740019:** Relocation expenses of individuals or businesses (condemnees) as a result of right-of-way or land acquisition by the State. To include land acquisitions recorded through the Clerk of Court.
5070740001	RELOCATION - RHP 180 DAY OWNER	
5070740002	RELOCATION-CLOSING COSTS 180 DAY OWNERS	
5070740003	RELOCATION-MORTGAGE INTER-180 DAY OWNER	
5070740004	RELOCATION-RENT SUPPLEMEN 180 DAY OWNER	
5070740005	RELOCATION-RENT SUPPL 90-180 DAY OWNER	
5070740006	RELOCATION - RENT SUPPLEMENT TENANT	
5070740007	RELOCATION-DOWN PAYMNT 90-180 DAY OWNER	
5070740008	RELOCATION - DOWN PAYMENT TENANT	
5070740009	RELOCATION - LAST RESORT OWNER	
5070740010	RELOCATION - LAST RESORT TENANT	
5070740011	RELOCATION-MOVING COST SCHED RESIDENTIAL	
5070740012	RELOCAT-MOVING COST BUS/FARMS/NON-PROFIT	
5070740013	RELOCATION - SEARCH EXPENSES	
5070740014	RELOCATION-BUSINESS RE-ESTABLISHMENT EXP	
5070740015	RELOCATION - DIRECT LOSSES	
5070740016	RELOCATION - IN-LIEU OF MOVING EXPENSES	
5070740017	RELOCATION-MISCELLANEOUS MOVING EXPENSE	
5070740018	APPRAISAL-PMT OF ADV FOR APRL SERV R/W	
5070740019	RIGHT OF WAY RELOCATION INCENTIVE PAYMENT	Relocation incentive payment paid to tenant that has met the Incentive Payment Offer Expiration Date requirements.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5070750000	RIGHT-OF-WAY & LAND ACQ-CONTRACTUAL	**5070750000 - 5070750004:** Payments made to moving companies for moving all personal property from the acquired dwelling or cost estimates for moving personal property or providing a service to the replacement site. To include the cost of moving furniture, personal items, and reconnection fees for telephone and cable television. Also to include payment made to individuals or companies for clearing of new right-of-way items purchased by the State such as underground gasoline tanks, for clearing ground contamination, or demolition of buildings prior to construction.
5070750001	PMT TO RIGHT OF WY RELOCATION CONTRACTOR	
5070750002	RELOCATION-MOVING COST ACTUAL RESIDENTIA	
5070750003	RELOCATION - MOVING COST ESTIMATE FEE	
5070750004	PMTS FOR MOVING & RELOCAT OF ITEMS OTHER	
5071210000	FEE-ARCHITECTURAL ENGINEERING & OTHER	Expenditures for contracted planning, consulting, and design work in association with or in preparation for a site development, building construction, or highway and road construction effort. Fees for transportation studies, highway and road improvement studies, or other similar studies not directly related to a highway or road construction effort should be charged to Engineering and Architectural Services, Research, Survey and Appraisals.
5071220000	CONSTRUCTION-BUILDINGS & ADDITIONS	Expenditures for initial construction of or major additions to a building for State use.
5071230000	RENOVATIONS-BUILDINGS & ADDITIONS INTERIORS	**5071230000 - 5071230002:** Expenditures for major repair or renovations of a building interior.
5071230001	RENOVATIONS-INTERIOR ASBESTOS ABATE	
5071230002	RENOVATIONS-INTERIOR CONST MATERIALS	
5071240000	RENOVATIONS-UTILITIES	Expenditures for major repair or renovation of the mechanical systems of a building, such as plumbing, wiring, heating, ventilation and air conditioning systems.
5071250000	ROOFING-REPAIRS & RENOVATIONS	Expenditures for the major repair or renovation of building roofs.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5071260000	OTHER CONSTRUCTION/RENOV/REPAIR PROJECTS	Expenditures for the construction, major renovation, or major repair of structures not normally classified as buildings, land improvements, or highway structures. Examples: Transmission towers, docks, wharves, piers, groins, tunnels, electric transmission lines, chill water lines, and steam lines.
5071270000	RENOVATIONS-BUILDING EXTERIORS	Expenditures for the major repair or renovation of building facade or exterior other than roof.
5071280000	LEGAL SERVICES-CONSTRUCTION PROJECTS	All services of or relating to a legal nature for construction projects, but not to include any payment for professional fees or related expenses, or travel expenses, to a private attorney.
5071290000	BUILDERS RISK INSURANCE	Expenditures for insurance during construction of a building.
5071300000	ATTORNEY FEES-CONSTRUCTION PROJECTS	**5071300000 - 5071300001:** Expenditures made to pay private attorneys for professional fees associated with the purchase of land or building where the expenditure is chargeable to a Capital Project or Permanent Improvement Project financed from a Capital Projects budget. Approval of Attorney General is required except for where the fee has been approved by the Department of Administration.
5071300001	PMT OF LEGAL EXP DUE TO VERDICT - CONDEM	
5071710000	LABOR COST-CLASSIFIED	Salary compensation for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget.
5071720000	LABOR COST-TEMPORARY	Salary compensation for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget.
5071730000	LABOR COST-INMATE EARNINGS	Inmate earnings chargeable to a Capital Project or Permanent Improvement Project financed from a Capital Projects budget.
5071740000	LABOR COST-SPEC CONTRACT EMP	Compensation for the personal services rendered under a contract with a non state employee chargeable to a Capital Project or Permanent Improvement project financed from Capital Projects budget.
5071750000	LABOR COST-OVERTIME	Salary compensation for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget.
5071760000	LABOR COST-TERMINAL LEAVE PAY	Salary compensation for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5072010000	RIGHT-OF-WAY & LAND ACQ-INTEREST PAY	**5072010000 - 5072010002:** Payment of interest on acquisition of rights-of-way or land as a result of adjudication of rejected compensation by the condemnee for acquisition of rights-of-way or land.
5072010001	R/W-PAYMENT OF INTEREST ON JURY VERDICT	
5072010002	R/W-INT PMT ON EXC AMT JURY VERD OVR APRL	
5072020000	CONSULTANTS-BOND FINANCING	Payments to construction management consultants for road and bridge construction projects that are funded by designated bond funds.
5072030000	CAPITAL PROJECTS-BOND FINANCING	Expenditures for highway materials financed by issued bonds.
5072040000	BOND ISSUANCE TRAVEL	Expenditures for travel costs incurred in the issuance of bonds.
5072050000	BOND INTEREST COSTS-CAP PROJECTS	The interest costs related to bond issue funds used for a Capital Project will be allocated to the project costs during the construction period.
5072060000	BOND ISSUE COSTS-CAP PROJECTS	The bond issue costs related to bond issues will be allocated to the agencies and projects using the related funds.
5072070000	LABOR COST-EMPLOYER CONTRIB	**5072070000 - 5072070075:** To classify the disbursements for employer contributions for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget.
5072070003	LABOR COST-RET-PORS REG	
5072070031	LABOR COST-SOCIAL SEC-ST EMPLY	
5072070061	LABOR COST-INS HEALTH-ST EMPLY	
5072070067	LABOR COST-INS DENTAL- ST EMPLY	
5072070073	LABOR COST-PRE-RET DTH BEN-POL	
5072070075	LABOR COST-ACC DTH BEN-POL OFF	
5072210000	OTHER CAPITAL OUTLAY COSTS	Expenditures for contract bonds, surveys, bid advertisements, issue costs for bond financing, blueprints, or any other costs associated with a site development or construction projects not otherwise classified.
5072220000	CONSTRUCTION PROJECTS-LUMP SUM	Used by colleges and universities to draw down appropriations for Capital Outlay.
5072230000	TRANSFER OUT TO CAP RESERVE FD	This G/L account is used to transfer cash from the Capital Expenditure account in the General Fund to the Capital Reserve Fund - Principal in the State Treasurer's Office.
5072240000	NON BUDGETED ACTIVITIES-CAP PROJECTS	This G/L account is used to record non budgeted activities related to a Capital Project for memorandum recording only.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5072250000	CONTINGENCIES - CAPITAL PROJECTS	Commitment Item only (no associated G/L account). Used only for budgeting of capital projects and not for recording of actual expenditures.
5072690000	AUC SETTLEMENT CLR ACCT	This G/L account is used as a holding account for when expenses related to assets under construction are settled against asset balances.
5073999999	IN KIND CONTRIBUTION EXPENSE	
5074010000	NLA-LAND	**5074010000 - 5074990000:** To record the purchase of Capital Project related asset(s).
5074020000	NLA-BUILDING PURCHASE	
5074030000	NLA-FEE - ARCHITECTURAL, ENGINEERING & OTHER	
5074040000	NLA-BASIC EQUIPMENT	
5074040003	NLA-BASIC EQUIPMENT - CAPITAL	
5074050000	NLA-LAND EASEMENTS	
5074090000	NLA-SITE DEVPMENT (NON-DEP LAND IMPROVEMNT)	
5074100000	NLA-DEPRECIABLE LAND IMPROVEMENT	
5074110000	NLA-CONSTRUCTION - BUILDINGS & ADDITIONS	
5074120000	NLA-RENOVATIONS - BLDG & ADDITIONS - INTRS	
5074130000	NLA-RENOVATIONS - UTILITIES	
5074140000	NLA-ROOFING - REPAIRS & RENOVATIONS	
5074150000	NLA-RENOVATIONS - BUILDING EXTERIORS	
5074160000	NLA-OTHER CONST/RENOV/REPAIR PROJECTS	
5074200000	NLA-INTANGIBLE ASSETS	
5074210000	NLA-LEGAL SERVICES - CONSTRUCTION PROJECTS	
5074220000	NLA-BUILDERS RISK INSURANCE	
5074230000	NLA-OTHER CAPITAL OUTLAY COSTS	
5074300000	NLA-RIGHT-OF-WAY & LAND ACQUIS - REPORTABLE	
5074310000	NLA-HIGHWAY & ROAD IMPROVEMENTS	
5074330000	NLA-RIGHT-OF-WAY & LAND ACQUIS - NON-REPORT	
5074340000	NLA-RIGHT-OF-WAY&LAND ACQUIS-CONTRACTUAL SVC	
5074350000	NLA-RIGHT-OF-WAY & LAND ACQUIS- INTEREST PMT	
5074360000	NLA-CONSULTANTS - BOND FINANCING	
5074390000	NLA-CAPITAL PROJECTS - BOND FINANCING	
5074400000	NLA- ATTORNEY FEES - CONSTRUCTION PROJECTS	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5074580000	NLA-LABOR COST - CLASSIFIED	
5074710000	NLA-LABOR COST - TEMPORARY	
5074730000	NLA-LABOR COST - OVERTIME	
5074780000	NLA-LABOR COST - INMATE EARNINGS	
5074810000	NLA-LABOR COST - SPECIAL CONTRACT EMPLOYEE	
5074860000	NLA-BOND ISSUANCE TRAVEL	
5074870000	NLA-BOND INTEREST COSTS - CAPITAL PROJECTS	
5074880000	NLA-BOND ISSUE COSTS - CAPITAL PROJECTS	
5074900000	NLA-CONSTRUCTION PROJECTS - LUMP SUM	
5074910000	NLA-LABOR COST - EMPLOYER CONTRIBUTIONS	
5074950000	NLA-TRANSFER OUT TO CAPITAL RESERVE FUND	
5074990000	NLA-NON-BUDGETED ACTIVITIES - CAP PROJECTS	
5079010000	PROJECT CONVERSION	Used to move CIP balances from non-live agencies into SCEIS
5079020000	DOT CAP PROJ DIFF	
508XXXXXXX	**DEBT SERVICE**	This classification includes all principal and interest payments on General Obligation Bonds, revenue bonds, Installment Purchase Program (IPP) Notes, and other long-term intrastate debt.
5080010000	PRINCIPAL PAYMENTS	Use this G/L account only for payments of principal on General Obligation and revenue bonds.
5080020000	PRINCIPAL-LOAN NOTE	Use this G/L account to pay principal on notes between State agencies or between funds within the same State agency that are not IPP notes. Also use this G/L account to pay non-State parties for principal on long-term debt that is not one of the following types of debt: obligations under the Treasurer's Office Master Lease Program, a lease, or bonded debt.
5080030000	PRINCIPAL-MASTER LEASE PROGRAM	Use this G/L account to pay principal on installment notes entered into under the State Treasurer's Office Master Lease Program. All obligations under this program are notes, not leases. Do not use this G/L account to make lease principal payments.
5080110000	INTEREST PAYMENTS	**5080110000 - 5080110010:** Use this G/L account only for payments of interests on General Obligation and revenue bonds.
5080110010	INTEREST PAYMENTS ON REVENUE BONDS	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5080120000	INTEREST PAYMENTS - AGRIC COL STOCK	Use this G/L account only for interest payments relating to Agriculture College Stock.
5080130000	INTEREST PAYMENTS - CLEMSON PRPTL STOCK	Use this G/L account only for interest payments relating to Clemson Perpetual Stock.
5080140000	INTEREST - LOAN NOTE	Use this G/L account to pay interest on notes between State agencies or between funds within the same State agency that are not IPP notes. Also use this G/L account to pay non-State parties for interest on long-term debt that is not one of the following types of debt: Obligations under the Treasurer's Office Master Lease Program or bonded debt.
5080150000	INTEREST - MASTER LEASE PROGRAM	Use this G/L account to pay interest on installment notes entered into under the State Treasurer's Office Master Lease Program. All obligations under this program are notes, not leases. Do not use this G/L account to make lease interest payments.
5080151000	INTEREST ACCRUAL MASTER LEASE PROGRAM	
5081210000	DEBT SERVICE CHARGES	Use this G/L account only for payments of Debt Service Charges on General Obligation and revenue bonds.
5081220000	OTHER DEBT CHARGES	Use this G/L account only for payments of miscellaneous Debt Charges on General Obligation and revenue bonds.
5081230000	COST OF ISSUANCE	Use this G/L account only for Cost of Issuance Charges on General Obligation and revenue bonds.
509XXXXXXX	**TAXES**	To include all payments for taxes paid to the Department of Revenue or local political subdivisions.
5090010000	SALES TAX PAID	To classify the remittance of sales tax to the Department of Revenue by a department. (Use tax remitted should be classified under the G/L account of original purchase.)
5090020000	PROPERTY TAXES	To classify the expenditures for property taxes paid by state agencies to local political subdivisions. Note: property taxes related to equipment rentals should be recorded in the same 504XXXXXXX rental G/L account as the equipment i.e. G/L 5040027000 - SHORT-TERM RENT COPIERS EQUIPMENT for property tax charges on a copier lease.
5090510000	ADMISSIONS TAX PAID	To classify the remittance of admissions tax to the Department of Revenue by a department.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5090520000	HOSPITALITY FEE	To classify the remittance of hospitality fees to a local political subdivision.
5090600000	TAXPAYER REBATES	To classify expenditures recorded by the Department of Revenue to process and distribute taxpayer rebates as may be directed by the annual Appropriation Act.
510XXXXXXX	**SCHOLARSHIPS AND STUDENT LOANS**	To include all expenditures for scholarships and student loans.
5100010000	SCHOLARSHIPS - NON-STATE EMPLOYEES	To classify expenditures for scholarships, tuition, registration fees, or other similar payments made by a State department on behalf of a student, where such student is not an employee of the department.
5100030000	SCHOLARSHIPS-STATE CONTRACT PROGRAM	To classify expenditures for scholarships made by the state under the "State Grants Program" in accordance with provisions in General Appropriation Act in the Commission on Higher Education Section.
5100040000	SCHOLARSHIPS-SOUTHERN REG EDU BD CONTR PROGRAM	To classify the expenditures made by the Commission on Higher Education to the Southern Regional Education Board for the Contract for Services program.
5100050000	STUDENT LOANS - STO USE ONLY	FOR STO USE ONLY. To classify expenditures for student loan programs, including loans authorized by the Educational Improvement Act of 1984. Student loan repayments made on behalf of an employee under Proviso 117.62 (GP: Critical Employee Recruitment and Retention) are fully taxable to the employee **and must be paid through the State payroll system**. These payments will be made out of payroll G/L 5010960000 - STUDENT LOAN REPAYMENT - REPORTABLE.
5100060000	SCHOLARSHIPS-R C BYRD HONORS	To classify expenditures made by the Department of Education to high school seniors who are awarded funds under the Robert C. Byrd Honors Scholarship Program.
5100070000	SURETY BOND PAYMENTS	To classify expenditures for Surety Bond related transactions.
511XXXXXXX	**CASE SERVICES**	To include all expenditures on behalf of the State where such assistance is maintained on each case or where direct public assistance payments are made to individuals based on a legal formula for special determination.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5110010000	CLIENT PAYMENTS	**5110010000 - 5110499999:** Expenditures for direct public assistance payments that are made to or on behalf of clients based on a legal formula for special determination or reimbursement for expenses incurred by a client. Included are maintenance expenditures for agency clients in evaluation or rehabilitation status and payments for foster care family support and utilities assistance (UAP). Expenditures from client accounts held in trust and reimbursement of legal fees paid by the client shall be included in this G/L account.
5110010001	PUBLIC ASSISTANCE PAYMENTS AND FOOD	
5110010002	ClientServiceAssesementClientPay	
5110010003	ClientServicesOtherTrainingClientPay	
5110010004	ClientServicesMaintenanceClientPay	
5110010005	ClientServicesTransportationClientPay	
5110010006	ClientServicesPostEmploymentClientPay	
5110010007	CLIENT SERVICES DI APPLICANT TRAVEL CLT	
5110010008	CLIENT SERVICES SSI APPLICANT TRAVEL CLT	
5110010009	CLIENT SERVICES DISSI APPLICANT TRAV CLT	
5110010010	CLIENT SERVICES MAO APPLICANT TRAVEL CLT	
5110010011	CASE SERVICES - CHILD SUPPORT PMTS	
5110010012	CASE SERVICES - INMATE MEALS	
5110010013	CASE SERVICES - INMATE PROPERTY REIM	
5110010014	CASE SERVICES - OTHER AMBULATORY EXP	
5110010015	CLIENT PAYMENT - UNEMPLOYED PARENTS	
5110010016	CLIENT PAYMENT - GAP PAYMENT - CLIENTS	
5110010017	CLIENT PAYMENT - RESPITE CARE	
5110010018	CLIENT PAYMENT - TRANSPORTATION	
5110010019	CLIENT PAYMENT - COMPONENT REL	
5110010020	CLIENT PAYMENT - EDUCATION	
5110010021	CLIENT PAYMENT - WORK EXP	
5110010022	CLIENT PAYMENT - FAMILY CAP	
5110010023	CLIENT PAYMENT - FAM RELOCATION	
5110010024	CLIENT PAYMENT - CHILD CARE	
5110010025	CLIENT PAYMENT - EMPLOYMENT REL	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5110010026	CLIENT PAYMENT - RENT/UTILITIES	
5110010027	CLIENT PAYMENT - ADULT DAY CARE	
5110010028	CLIENT PAYMENT - SUPPORT SERVICES	
5110010029	CLIENT PAYMENT - TRAINING	
5110010030	CLIENT PAYMENT - ON THE JOB TRAINING	
5110010031	IND LIVING DAILY LIVING SKILLS	
5110010032	IND LIVING ADULT EDUCATION	
5110010033	IND LIVING EDUCATION SUPPORT	
5110010034	IND LIVING SENIOR EXPENSES	
5110010035	IND LIVING PRE COLLEGE EXPENSES	
5110010036	IND LIVING SPECIAL RECOGNITION	
5110010037	IND LIVING TRANSPORTATION	
5110010038	IND LIVING EMPLOYMENT SERVICES	
5110010039	IND LIVING EMANCIPATION EXPENSES	
5110499999	CASE SERVICES (STATISTICAL VR ONLY)	
5110510000	PROSTHETIC APPLIANCES	**5110510000 - 5110510002:** To classify the cost of prosthetic appliances purchased on behalf of and for the use of an individual. To include necessary supplies for repair. Examples: Hearing aids, eyeglasses, contact lenses, artificial replacement of missing parts.
5110510001	PROSTHETIC APPLIANCES - DENTAL	
5110510002	PROSTHETIC APPLIANCES - ORTHOPEDIC	
5111010000	MED SERVICES - TAXABLE	**5111010000 - 5111010101:** Expenditures shall include all services for health care provided by individuals. Included are physicians and physicians corporations, dentists, nurses, speech pathologists, physical therapists, psychiatrists, and psychologists. Also included are home health care specialists and medical records.
5111010001	MEDICAL SERVICES-IND PROFESSIONAL MEDICAL EXAM	
5111010002	MEDICAL SERVICES-IND PROFESSIONAL CONSULTATION	
5111010003	MEDICAL SERVICES-IND PROFESSIONAL PSYCHIATRY	
5111010004	MEDICAL SERVICES-IND PROFESSIONAL EYE EXAM	
5111010005	MEDICAL SERVICES-IND PROFESSIONAL MEDICAL REPORTS	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5111010006	MEDICAL SERVICES-IND PROFESSIONAL FITTING FEE GLAS	
5111010007	MEDICAL SERVICES-IND PROFESSIONAL ENT	
5111010008	MEDICAL SERVICES-IND PROFESSIONAL CARDIOLOGY	
5111010009	MEDICAL SERVICES-IND PROFESSIONAL ANESTHESIA	
5111010010	MEDICAL SERVICES-IND PROFESSIONAL DIAG RADIOLOGY	
5111010011	MEDICAL SERVICES-IND PROFESSIONAL DIAG ULTRASOUND	
5111010012	MEDICAL SERVICES-IND PROFESSIONAL PATHOLOGY/LAB	
5111010013	MEDICAL SERVICES-IND PROFESSIONAL AGENCY CLINIC	
5111010014	MEDICAL SERVICES-IND PROFESSIONAL SURGERY	
5111010015	MD SRV-IND OFFICE MEDICAL SERVICES	
5111010016	MD SRV-IND HOME MEDICAL SERVICES	
5111010017	MD SRV-IND CONSULTATIONS	
5111010018	MD SRV-IND IMMUNIZATION INJECTIONS	
5111010019	MD SRV-IND INFANT CHILD AND ADOLESCENCE CARE	
5111010020	MD SRV-IND PSYCHIATRY	
5111010021	MD SRV-IND PHYSICAL OCCUPATIONAL THERAPY	
5111010022	MD SRV-IND GASTROENTEROLOGY	
5111010023	MD SRV-IND OPHTHALMOLOGY	
5111010024	MD SRV-IND SPEC OTORHINOLARYNGOLOGIC SVC	
5111010025	MD SRV-IND CARDIOVASCULAR SERVICES	
5111010026	MD SRV-IND PULMONARY SERVICES	
5111010027	MD SRV-IND REMOVAL NORPLANT BIRTH CONT	
5111010028	MD SRV-IND NEUROLOGY NEUROMUSCULAR PROC	
5111010029	MD SRV-IND NORPLANT PROCD BIRTH CONTROL	
5111010030	MD SRV-IND SPECIAL SERVICES AND REPORTS	
5111010031	MD SRV-IND ANESTHESIA SERVICES	
5111010032	MD SRV-IND INTEGUMENTARY SYSTEM	
5111010033	MD SRV-IND MUSCULOSKELETAL SYSTEM	
5111010034	MD SRV-IND RESPIRATORY SYSTEM	
5111010035	MD SRV-IND CARDIOVASCULAR SYSTEM	
5111010036	MD SRV-IND HEMIC AND LYMPHATIC SYSTEM	
5111010037	MD SRV-IND MEDIASTINUM AND DIAPHRAGM	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5111010038	MD SRV-IND DIGESTIVE SYSTEM	
5111010039	MD SRV-IND URINARY SYSTEM	
5111010040	MD SRV-IND GENITAL SYSTEM	
5111010041	MD SRV-IND MATERNITY CARE AND DELIVERY	
5111010042	MD SRV-IND ENDOCRINE SYSTEM	
5111010043	MD SRV-IND NERVOUS SYSTEM	
5111010044	MD SRV-IND EYE AND OCULAR ADNEXA	
5111010045	MD SRV-IND AUDITORY SYSTEM	
5111010046	MD SRV-IND DIAGNOSTIC RADIOLOGY	
5111010047	MD SRV-IND RADIOTHERAPY	
5111010048	MD SRV-IND DIAGNOSTIC ULTRASOUND	
5111010049	MD SRV-IND NUCLEAR MEDICINE	
5111010050	MD SRV-IND PATHOLOGY LAB INDIV	
5111010051	MD SRV-IND DENTAL PROCEDURES	
5111010052	MD SRV-IND AGENCY CLINICS PROF	
5111010053	MD SRV-IND THERAPEUTIC AND INJECTIONS	
5111010054	MD SRV-IND HOSPITAL MED SERV INDIV PROV	
5111010055	MD SRV-IND EMERGENCY DEPT SERVICES PROV	
5111010056	MD SRV-IND ClientSrvsAssessment	
5111010057	MD SRV-IND ClientSrvsD-T	
5111010058	MD SERV-IND REFUND OF EXPENDITURES	
5111010059	MD SERV-TAX REF EXP MCAID RECOUP 19	
5111010060	MD SERV-TAX REF EXP MCAID RECOUP 10	
5111010061	MD SERV-TAX REF EXP MCAID RECOUP 30	
5111010062	ClientServicesPersonalAssistanceAllOther	
5111010063	CleintServiceAssesementIndividualProf	
5111010064	ClientServicesDiagn/TreatmentIndProf	
5111010065	ClientServicesAllOtherIndividualProf	
5111010066	ClientServicesPostEmploymentIndProf	
5111010067	ClientServicesRehabTechnologyIndProf	
5111010068	MD SRV-IND DIConsExam	
5111010069	MD SRV-IND DIHRConsExam	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5111010070	MD SRV-IND DIDHConsExam	
5111010071	MD SRV-IND SSIConsExam	
5111010072	MD SRV-IND SSIHRConExam	
5111010073	MD SRV-IND SSIDHConsExam	
5111010074	MD SRV-IND DI-SSIConsExam	
5111010075	MD SRV-IND DI-SSIHRConsExam	
5111010076	MD SRV-IND DI-SSIDHConsExam	
5111010077	MD SRV-IND DIMedRecord	
5111010078	MD SRV-IND DIHRMedRecord	
5111010079	MD SRV-IND DIDHMedRecord	
5111010080	MD SRV-IND SSIMedRecord	
5111010081	MD SRV-IND SSIHRMedRecord	
5111010082	MD SRV-IND SSIDHMedRecord	
5111010083	MD SRV-IND DI-SSIMedRecord	
5111010084	MD SRV-IND DI-SSIHRMedRecord	
5111010085	MD SRV-IND DI-SSIDHMedRecord	
5111010086	MD SERV - OFFICE MEDICAL SERVICES	
5111010087	MD SERV DIALYSIS	
5111010088	MD SERV - ENT	
5111010089	MD SRV-IND RSConsExam	
5111010090	MD SRV-IND RSMedRecord	
5111010091	MD SRV-IND MAOConsExam	
5111010092	MD SRV-IND MAOMedRecord	
5111010093	MD SERV ALLERGY AND IMMUNOLOGY	
5111010094	MD SERV - DERMATOLOGY	
5111010095	MD SERV - PHYSICAL MEDICINE	
5111010096	MD SERV - GENERAL/TRAUMA SURGERY	
5111010097	MD SERV - UROLOGY	
5111010098	MD SERV ONCOLOGY	
5111010099	MD SERV OTHER	
5111010100	MD SERV ORTHOPEDICS	
5111010101	REFUNDS - MEDICAL CANCELLATIONS	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5111020000	MED SERVICES - NON TAXABLE	**5111020000 - 5111020046:** Expenditures shall include all direct care services rendered by institutions to agency clients. Included are hospitals, long-term care facilities and reimbursements to providers for deductible and co-insurance amounts for medical services rendered to clients jointly eligible for Medicare and Medicaid (not to include physicians).
5111020001	INPATIENT INSTITUTIONAL SERVICES	
5111020002	OUTPATIENT INSTITUTIONAL SERVICES	
5111020003	PREDELIVERY MATERNITY	
5111020004	INFANT INPATIENT	
5111020005	AGENCY CLINICS MEDICAL INSTITUTIONS	
5111020006	PATHOLOGY AND LABORATORY HOSPITAL VENDOR	
5111020007	PHYSICAL AND OCCUPATIONAL THERAPY HOSP	
5111020008	DIAGNOSTIC ULTRASOUND HOSPITALS	
5111020009	PATHOLOGY AND LABORATORY HOSPITALS	
5111020010	PATHOLOGY AND LABORATORY INTERNAL SERV	
5111020011	MD SRV INST REFUND OF EXPENDITURES	
5111020012	MD SRV NONTAX REF EXP MCAID RECOUP 19	
5111020013	MD SRV NONTAX REF EXP MCAID RECOUP 10	
5111020014	MD SRV NONTAX REF EXP MCAID RECOUP 30	
5111020015	CleintServiceAssesementInstitution	
5111020016	ClientServicesDiagn/TreatmentInstitution	
5111020017	ClientServicesAllOtherInstitution	
5111020018	ClientServicesPostEmploymentInstitution	
5111020019	ClientServicesRehabTechnologyInstitution	
5111020020	MD SRV-IND DIConsExamHOS	
5111020021	MD SRV-IND DIHRConsExamHOS	
5111020022	MD SRV-IND DIDHConsExamHOS	
5111020023	MD SRV-IND SSIConsExamHOS	
5111020024	MD SRV-IND SSIHRConExamHOS	
5111020025	MD SRV-IND SSIDHConsExamHOS	
5111020026	MD SRV-IND DI-SSIConsExamHOS	
5111020027	MD SRV-IND DI-SSIHRConsExamHOS	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5111020028	MD SRV-IND DI-SSIDHConsExamHOS	
5111020029	MD SRV-IND DIMedRecordHOS	
5111020030	MD SRV-IND DIHRMedRecordHOS	
5111020031	MD SRV-IND DIDHMedRecordHOS	
5111020032	MD SRV-IND SSIMedRecordHOS	
5111020033	MD SRV-IND SSIHRMedRecordHOS	
5111020034	MD SRV-IND SSIDHMedRecordHOS	
5111020035	MD SRV-IND DI-SSIMedRecordHOS	
5111020036	MD SRV-IND DI-SSIHRMedRecordHOS	
5111020037	MD SRV-IND DI-SSIDHMedRecordHOS	
5111020038	MD SRV-IND RSConsExamHOS	
5111020039	MD SRV-IND RSMedRecordHOS	
5111020040	MD SRV-IND MAOConsExamHOS	
5111020041	MD SRV-IND MAOMedRecordHOS	
5111020042	MD SRV-IND HOSPITAL MEDICAL SVCS	
5111020043	MD SRV-IND OUTPT & EMERGENCY SVCS	
5111020044	MD SRV-IND INPT HOSPITALIZATION	
5111020045	MD SRV-IND LAB SVCS	
5111020046	MD SRV-REFUNDS MEDICAL CANCELLATIONS	
5111030000	DUI CHEMICAL TEST	Expenditures incurred by individuals and institutions in administering a chemical test to determine the alcoholic content or drugs or a combination of them in the systems of persons arrested for DUI. Section 56-5-2950, 1976 Code of Laws.
5112010000	LEGAL FEES	**5112010000 - 5112010003:** Expenditures for court appointed private attorneys and guardians ad litem relating to judicial commitment.
5112010001	GUARDIAN AT LITEM	
5112010003	ADOPTION INCENTIVES	
5112510000	HOUSING ASSISTANCE	**5112510000 - 5112710000:** To record housing assistance payments made to a landlord on behalf of eligible tenants as well as housing assistance payments paid directly to tenants for rent.
5112510001	PORTABLE HAP PAYMENTS RECEIVED	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5112510002	RENTAL ASSISTANCE PAYMENTS-TENANTS-NON-REPORTABLE	To record rental payments made directly to tenants for the SC STAY PLUS program. Not reportable for 1099 reporting.
5112610000	HUD - FAMILY SELF-SUFFICIENCY	
5112710000	HUD - MORTGAGE ASSISTANCE PAYMENTS & GRANTS	To record pass-through mortgage payments for the SC Stay program.
5112810000	HUD-EHV-SVC FEE-HOUSING SEARCH ASSISTANCE EXPENSE	To record the Emergency Housing Voucher disbursement of services fees from the Housing and Urban Development for housing search assistance.
5112810001	HUD-EHV-SERVICE FEE - SECURITY/UTILITY DEPOSIT	To record the Emergency Housing Voucher disbursement of services fees from the Housing and Urban Development for security and utility deposits, and rental application fees.
5112810002	HUD-EHV-SERVICE FEE - OWNER INCENTIVES	To record the Emergency Housing Voucher disbursement of services fees from the Housing and Urban Development for owner incentives.
5112810003	HUD-EHV-SERVICE FEE - OTHER ELIGIBLE EXPENSES	To record the Emergency Housing Voucher disbursement of services fees from the Housing and Urban Development for other eligible expenses.
5113010000	CASE SERVICES OTHER-INDIVIDUAL PROVIDERS	**5113010000 - 5113010070:** Expenditures for non-medical or miscellaneous services provided on behalf of agency clients. Examples included are interpreters, readers, childcare providers, adult protective services, transportation, and ambulatory services.
5113010001	CASE SERVICES-AMBULANCE	
5113010002	ALT PLACEMENT-CHILDREN	
5113010003	ALT PLACEMENT-SPECIAL CHILDREN/NEW HOPE	
5113010004	ALT PLACEMENT-ADULTS AGED OUT	
5113010005	ALT PLACEMENT-ADULTS RFP PLACEMENTS	
5113010006	ALT PLACEMENT-WRAP SERVICES PLACEMENT	
5113010007	ALT PLACEMENT-SPECIAL DMH PLACEMENTS	
5113010008	CASE SERVICES OTHER-INDIVIDUAL PRO INTERPRETERS	
5113010009	CASE SERVICES OTHER-INDIVIDUAL PRO READER SERVICES	
5113010010	CASE SERVICES OTHER-INDIVIDUAL PRO CHILD CAR INDIV	
5113010011	CASE SERVICES OTHER-INDIVIDUAL PRO TRANSPORTATION	
5113010012	CASE SERVICES OTHER-INDIVIDUAL PRO CHILD CARE	
5113010013	CASE SERVICES OTHER-INDIVIDUAL PRO COLLEGE/UNIVERS	
5113010014	CASE SERVICES OTHER-INDIVIDUAL PRO OJT	
5113010015	CASE SERVICES OTHER-INDIVIDUAL PRO VOCATIONAL SCHO	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5113010016	CLIENT SERVICES POST TRAIN	
5113010017	CLIENT SERVICES VOCATIONAL TRAIN	
5113010018	CLIENT SERVICES OTHER TRAINING	
5113010019	CLIENT SERVICES AUG SKILL	
5113010020	CLIENT SERVICES MAINT	
5113010021	CLIENT SERVICES TRANSPORTATION	
5113010022	CLIENT SERVICES PA SERVICES	
5113010023	CLIENT SERVICES ALL OTHER	
5113010024	CLIENT SERVICES POST EMPLOYMENT	
5113010025	CLIENT SERVICES REHABILITATION TECH	
5113010026	CLIENT SERVICES DI APPLICANT TRAVEL	
5113010027	CLIENT SERVICES SSI APPLICANT TRAVEL	
5113010028	CLIENT SERVICES DISSI APPLICANT TRAVEL	
5113010029	CLIENT SERVICES MAO APPLICANT TRAVEL	
5113010030	ALT PLACEMENT-CRIMINAL OFFENDERS	
5113010031	ClientServicesPersonalAssistanceNonMed	
5113010032	CleintServiceAssesementNonMedical/OthSrv	
5113010033	ClientServicesDiagn/TreatNonMed/OthSrv	
5113010034	ClientServicesOtherTrainingNonMedical	
5113010035	ClientServicesMaintenanceNonMedical	
5113010036	ClientServicesTransportationNonMedical	
5113010037	ClientServicesAllOtherNonMed/OthServices	
5113010038	ClientServicesPostEmployNonMed/OthSrv	
5113010039	ClientServicesRehabTechNonMed/OthSrv	
5113010040	MD SRV-IND DIMedRecordCS	
5113010041	MD SRV-IND DIHRMedRecordCS	
5113010042	MD SRV-IND DIDHMedRecordCS	
5113010043	MD SRV-IND SSIMedRecordCS	
5113010044	MD SRV-IND SSIHRMedRecordCS	
5113010045	MD SRV-IND SSIDHMedRecordCS	
5113010046	MD SRV-IND DI-SSIMedRecordCS	
5113010047	MD SRV-IND DI-SSIHRMedRecordCS	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5113010048	MD SRV-IND DI-SSIDHMedRecordCS	
5113010049	MD SRV-IND RSMedRecordCS	
5113010050	MD SRV-IND MAOMedRecordCS	
5113010051	CS SRV OTHER INMATE MEDICAL TRANS	
5113010052	CS SRV OTHER TRANS EXTRADICTIONS	
5113010053	CS CRV OTHER PRESCRIPTIONS	
5113010054	CS SRV OTHER ORTHOPEDIC SUPP	
5113010055	CS SRV OTHER EYEGLASSES	
5113010056	CS SRV OTHER INMATE BUS TICKETS	
5113010057	CASE SERVICES OTHER - FUNERAL EXPENSES	
5113010058	CS SRV OTH AUTOPSY	
5113010059	CS SRV OTH COMPONENT RELATED	
5113010060	CS SRV OTH EDUCATION CLIENT	
5113010061	CS SRV OTH WORKK EXPERIENCE CLIENTS	
5113010062	CS SRV OTH FAMILY CAP CLIENTS	
5113010063	CS SRV OTH FAMILY RELOCATION	
5113010064	CS SRV OTH CHILD CARE	
5113010065	CS SRV OTH EMPLOYMENT RELATED	
5113010066	CS SRV OTH RENT/UTIL	
5113010067	CS SRV OTH ADULT DAY CARE	
5113010068	CS SRV OTH SUPPORT SERVICES	
5113010069	CS SRV OTH TRAINING	
5113010070	CS SRV OTH ON THE JOB TRAINING	
5113020000	CASE SERVICES OTHER-CORPORATE PROVIDERS	**5113020000 - 5113020032:** Expenditures for food, medical supplies, and ambulatory or other equipment for agency clients.
5113020001	CASE SERVICES OTHER-CORP PROV CLIENT EQUIP	
5113020002	CASE SERVICES OTHER-CORP PROV FOOD SERVICES	
5113020003	CASE SERVICES OTHER-CORP PROV SUPPLIES	
5113020004	CASE SERVICES OTHER-CORP PROV LOW VISION AIDS	
5113020005	CASE SERVICES OTHER-CORP PROV MEDICAL	
5113020006	PROSTHETIC APPLIANCES	
5113020007	EQUIPMENT RENTED	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5113020008	DURABLE MEDICAL SUPPLIES	
5113020009	BIRTH CONTROL PILLS	
5113020010	BIRTH CONTROL CONDOMS	
5113020011	BIRTH CONTROL DEPO PREVARA	
5113020012	BIRTH CONTROL OTHER	
5113020013	RABIES VACCINE	
5113020014	HUMAN RABIES IMMUNE GLOBULIN	
5113020015	CleintServiceAssesementSupplies/Equip	
5113020016	ClientServices Diagn/TreatSupplies/Equip	
5113020017	ClientServicesAllOtherSupplies/Equip	
5113020018	ClientServicesPostEmploymentSupplies/Eq	
5113020019	ClientServicesRehabTechnologySupplies/Eq	
5113020020	ClientServicesOtherTrainSupplies/Eq	
5113020021	ClientServicesPostTrainSupplies/Eq	
5113020022	ClientServicesVocTrainSupplies/Eq	
5113020023	ClientServicesMaintSupplies/Eq	
5113020024	CASE SERVICES SUPPLIES OPER (MEALS)	
5113020025	CASE SERVICES SUPP CASH IN LIEU OF MEALS	
5113020026	CASE SERVICES SUPPLIES ADV OPERATIONAL	
5113020027	CASE SERVICES SUPPLIES RECOUPMENT OPER	
5113020028	CASE SERVICES SUPPLIES ADMINISTRATIVE	
5113020029	CASE SERVICES SUPPLIES ADMIN ADVANCES	
5113020030	CASE SERVICES SUPPLIESADMIN RECOUPMENT	
5113020031	CASE SERVIES SUPPLIES EXPANSION/START UP	
5113020032	SUMMER FEEDING-DHEC INSPECTIONS	
513XXXXXXX	**EMPLOYER CONTRIBUTIONS**	This classification should include all earnings made by a State department or institution on behalf of employees with respect to the employer's portion of social security and retirement.
5130000101	HR - RETIREMENT-SRS	**5130000101 - 5130010001:** To specifically classify the disbursement of that portion of State Retirement contributed by the State employer. The document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5130010000	RETIREMENT - SRS	
5130010001	RETIREMENT - SRS - FURLOUGH	
5130030000	RETIREMENT - POLICE OFFICERS	To specifically classify the disbursement of that portion of retirement contributed by the employer. The document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
5130050000	RETIREMENT - GARS	To specifically classify the disbursement of that portion of General Assembly retirement contributed by the employer. The document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
5130060000	RETIREMENT - JUDICIAL SOLICITORS	To specifically classify the disbursement of that portion of State Retirement contributed by the employer for justices, judges and solicitors. The document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
5130070000	HEALTH INSURANCE-EMPLOYER CONTRIBUTIONS	To classify the disbursement of health insurance contributions of the employer. This G/L account is not to be confused with Pre-Retirement Death Benefit.
5130080000	RETIREMENT-ORP	**5130080000 - 5130080001:** To specifically classify the disbursement of that portion of retirement contributed by the employer. The document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
5130080001	RETIREMENT-ORP - FURLOUGH	
5130090000	RETIREMENT - MILITARY & NON-MILITARY SERVICE	To specifically classify the disbursement of that portion of State retirement contributed by the State to buy military and non member service into the Retirement System.
5130110000	RETIREMENT - SUPPLEMENT EMPLOYEES	To include amounts appropriated by the General Assembly to be paid from the General Fund as supplements to retired State, County, Municipal, or Other Political Sub division employees.
5130120000	RETIRE SUPPLEMENT-PSE	To include all amounts appropriated by the General Assembly to be paid from the General Fund as supplements to retired public school employees.
5130130000	RETIRE SUPPLEMENT - POLICE OFFICER	To include all amounts appropriated by the General Assembly to be paid from the General Fund as supplements retired police officers of the State, County, Municipalities, and Other Political Subdivisions of the State.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5130210000	PENSIONS - RETIRED GUARDSMEN	To classify the disbursement of pensions to retired national guardsmen.
5130220000	PENSIONS - NONEMPLOYER CONTRIBUTION	To specifically classify refunds or credits of employer retirement contributions received from PEBA. Example: the 1% employer contribution checks agencies received in FY2018 – FY2020 to offset the increase in employer contribution rate. These funds are appropriated by the General Assembly (i.e. state government) directly to PEBA (i.e. non-employer entity). Because state government – a non-employer entity within the meaning of GASB 68, is not legally required under **permanent** state law to contribute a statutorily-defined portion of an employer's required additional contribution to the pension plan, these refunds are accounted for as a "non-employer contribution". **This expenditure G/L will have a credit balance.**
5130310000	SOCIAL SECURITY - STATE EMPLOYEES	To specifically classify the disbursement of that portion of social security contributed by the employer.
5130400000	WORKERS COMPENSATION INSURANCE	To classify the disbursement of Workers' Compensation contributions of the employer.
5130500000	UNEMPLOYMENT COMPENSATION INSURANCE	To classify the disbursement of unemployment insurance contributions of the employer.
5130600000	OTHER POST-EMPLOYMENT BENEFITS TRUST FD PMT	To specifically classify the disbursement of that portion of state retirement contributed by the employer towards the cost of providing health and dental insurance for retirees.
5130610000	HEALTH INSURANCE - STATE EMPLOYEES	To classify the disbursement of health insurance contributions of the employer. This G/L account is not to be confused with Pre-Retirement Death Benefit.
5130670000	DENTAL INSURANCE - STATE EMPLOYEES	To classify the disbursement of dental insurance contributions of the employer.
5130710000	PRE-RETIREMENT DEATH BENEFIT - STATE EMPLOYEES	**5130710000 - 5130710001:** Pre-Retirement Death Benefit contributions of the employer should be charged to this G/L account. Documents must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
5130710001	PRE-RETIREMENT DEATH BENEFIT - STATE EMP FURLOUGH	
5130730000	PRE-RETIREMENT DEATH BENEFIT - POLICE OFFICER	Pre-Retirement Death Benefit contributions of the employer should be charged to this G/L account. Document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5130750000	ACCIDENTAL DEATH BENEFIT - POLICE OFFICER	Accidental Death Benefit contributions of the employer should be charged to this G/L account. Document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
5130780000	PRE-RETIREMENT DEATH BENEFIT - ORP	**5130780000 - 5130780001:** Pre-Retirement Death Benefit contributions of the employer should be charged to this G/L account. Document must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
5130780001	PRE-RETIREMENT DEATH BENEFIT - ORP FURLOUGH	
5130950000	DISBURSEMENT - TRUST FUNDS - RETIREMENT	State Agent only. To disburse payments for FICA to U.S. Treasurer and disbursement of Retirement Funds.
5130980000	HEALTH INSURANCE PREMIUM SAVINGS	G/L NOT CURRENTLY IN USE. To account for the remittance of the August, 2008 billing of health insurance program employer contributions premiums from state agencies to the State Treasurer's Office as required by Proviso 80C.5 of the Fiscal Year 2008-09 Appropriation Act.
5130990000	OTHER EMPLOYER CONTRIBUTIONS	To be used by the Technical and Comprehensive Education Board when reimbursing area Tech Centers for employer contributions related to federal grants and by the Adjutant General to draw down appropriations to maintain the National Guard Pension System.
5130990001	OTHER EMP CON - TECH BOARD PASS THRU FOR TECH COLL	This G/L account will be used by the Technical & Comprehensive Education Board to pass through appropriations for other employer contributions to the Technical Colleges.
513ACCR001	FRINGE BENEFITS NOT FM RELEVANT	To record miscellaneous employee contributions that are not tied to a specific period.
514XXXXXXX	**CLAIMS AND AWARDS**	To include all payments of claims and awards where the payments are to cover a loss on the part of a claimant.
5140010000	INDEMNITY CLAIMS & AWARDS	**5140010000 - 5140010206:** To include all payments of claims or awards where the payments are to cover a loss on the part of the payee. This will include all payments for Workers' Compensation, unemployment benefits and insurance made directly to claimants and payments made for non-reportable services on behalf of claimants.
5140010001	SEXUAL ASSAULT FD-SUPPL PAY	
5140010002	ANNUITY PURCHASE	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5140010003	INDEMNITY CLAIMS AND AWARDS - MEDICAL	
5140010004	DAMAGE CLAIMS - TORT	
5140010005	DAMAGE CLAIMS - OTHER	
5140010100	TORT SALVAGE RECOVERY	
5140010101	PROP FIRE AND EC SALVAGE RECOVERY	
5140010102	DATA PROCESS SALVAGE RECOVERY	
5140010103	AUTO COLLISION SALVAGE RECOVERY	
5140010104	AUTO COMPREH SALVAGE RECOVERY	
5140010105	INLAND MARINE SALVAGE RECOVERY	
5140010010	MEDICAL COST	
5140010011	DENTAL COST	
5140010012	COUNSELING SERVICES	
5140010013	MEDICATION MANAGEMENT	
5140010014	FUNERAL COST	
5140010015	LOST WAGES	
5140010016	SAP ACUTE SEXUAL ASSAULT PROTOCOL	
5140010017	SCP CHILD CHRONIC SEXUAL ASSAULT PROTOCOL	
5140010018	ANO ADULT SEXUAL ASSAULT NO REPORTING	
5140010019	FIP CHILD FORENSIC INTERVIEW SEXUAL ASSAULT	
5140010020	CAP CHILD ASSAULT PROTOCOL	
5140010021	MILEAGE - MEDICAL CLAIMS	
5140010022	LOSS OF SUPPORT	Record crime victim compensation expenditures directly related to loss of support claims.
5140010023	DIAGNOSED MANIFESTATION	Record crime victim compensation expenditures directly related to diagnosed manifestation claims.
5140010024	HIV NPEP	Record crime victim compensation expenditures directly related to HIV nPEP claims.
5140010100	TORT SALVAGE RECOVERY	
5140010101	PROP FIRE AND EC SALVAGE RECOVERY	
5140010102	DATA PROCESS SALVAGE RECOVERY	
5140010103	AUTO COLLISION SALVAGE RECOVERY	
5140010104	AUTO COMPREH SALVAGE RECOVERY	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5140010105	INLAND MARINE SALVAGE RECOVERY	
5140010200	TORT SUBROGATION RECOVERY	
5140010201	SCHOOL BUS SUBROGATION RECOVERY	
5140010202	PROP FIRE AND EC SUBROGATION RECOVERY	
5140010203	DATA PROCESS SUBROGATION RECOVERY	
5140010204	AUTO COLLISION SUBROGATION RECOVERY	
5140010205	AUTO COMPREH SUBROGATION RECOVERY	
5140010206	INLAND MARINE SUBROGATION RECOVERY	
5140020000	INDEMNITY CLAIM & AWARD-MED SVCS-REPORT	Expenditures for all services for health care provided by individuals in connection with indemnity claims. Included are physicians and physicians' corporations, dentists, nurses, and physical therapists.
5140030000	INDEMNITY CLAIM & AWARD-NMED SVC-REPORT	Expenditures for non-medical or miscellaneous services in connection with indemnity claims. Examples include court reporters and witnesses.
5140040000	LTD DEATH BENEFITS	Expenditures for long term disability death benefit claims.
5140050000	INDEMNITY CLAIMS & AWARDS-ATTORNEY FEES	Expenditures for attorney fees in connection with indemnity claims. This G/L account should be used when attorney fees can be determined.
5140060000	INDEMNITY CLAIMS & AWARDS-GROSS PROCEEDS	Payments for legal settlements made to both the attorney and claimant or when attorney fees cannot be determined.
5140070000	INDEMNITY CLAIMS & AWARDS UC EX SERVICE MEMBERS	For Department of Employment & Workforce to record the unemployment compensation for ex service members.
5140070001	INDEMNITY CLAIMS & AWARDS UC FEDERAL EMPLOYEES	For Department of Employment & Workforce to record the unemployment compensation for federal employees.
5140070002	INDEMNITY CLAIMS & AWARDS UC EXTENDED BENEFITS	For Department of Employment & Workforce to record the unemployment compensation for extended benefits.
5140070003	INDEMNITY CLAIMS & AWARDS UC PANDEMIC UNEMPLOYMENT	For Department of Employment & Workforce to record the unemployment compensation for Pandemic Unemployment Assistance.
5140070004	INDEMNITY CLAIMS & AWARDS UC PANDEMIC EMERG UNEMP	For Department of Employment & Workforce to record the unemployment compensation for Pandemic Emergency Unemployment Compensation.
5140070005	INDEMNITY CLAIMS & AWARDS UC FED PANDEMIC UNEMP	For Department of Employment & Workforce to record the unemployment compensation for Federal Pandemic Unemployment Compensation.
5140070006	INDEMNITY CLAIMS & AWARDS UC LOST WAGE ASST PRGM	For Department of Employment & Workforce to record the unemployment compensation for the Lost Wage Assistance Program.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5140070007	INDEMNITY CLAIMS & AWARDS FUNDS RETURN-US TREASURY	For Department of Employment & Workforce to record unemployment compensation funds returned to the US Treasury.
5140070008	INDEMNITY CLAIMS & AWARDS FUNDS OTHER	For Department of Employment & Workforce to record other unemployment compensation funds.
5140070009	INDEMNITY CLAIMS & AWARDS FUNDS INTERSTATE	For Department of Employment & Workforce to record the unemployment compensation for other states.
5140500000	TUITION PREPAYMENT	To include all payments to colleges or universities for an individual who is participating in the Tuition Prepayment Program.
5140510000	TPP - TUITION PREPAYMENT PLAN	To record disbursements of state appropriated funds made to fund the Tuition Prepayment Plan liability (TPP). TPP is not accounted for in a SCEIS fund and the monies are in separate bank account from the general deposit account. For STO use only.
515XXXXXXX	**UTILITIES**	Expenditures for utility services necessary to operate an office or building for state use.
5150010000	NON REAL ESTATE - WATER UTILITIES	Water utilities not associated with a real estate unit. Example: DOT roadway sprinklers.
5150010006	NON REAL ESTATE - GARBAGE SERVICE	Garbage services not associated with a real estate unit. Example: DOT roadway trash and debris services.
5150019400	WATER & SEWER	Real Estate - Base building water and sewer expenses. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.
5150029400	GAS	Real Estate - Base building natural gas expenses for facilities applications. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.
5150039400	ELECTRICITY	Real Estate - Base building electricity expenses. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5150039401	OVERTIME HVAC (ELECTRICITY AFTER HOURS)	Real Estate - All expenses associated with overtime HVAC and excess consumption charged by landlord in leased space.
5150039402	STEAM	Real Estate - All expenses associated with base building steam generation and consumption. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.
5150039403	CHILLED/CONDENSER WATER	Real Estate - All expenses associated with chilled/condenser water consumption. This will be a direct expenditure recorded to a building in the instance it is for a specific building. If expenditure is related to a shared space for many buildings, it will then be recorded to an allocation internal order and subsequently allocated.
5150020000	NATURAL GAS - NON-REAL ESTATE	Expenditures for natural gas for non-real estate locations. Examples include: natural gas charges for transportation related purposes. For real estate natural gas charges G/L 5150029400 should be used.
5150030000	ELECTRICITY - NON-REAL ESTATE	Expenditures for electricity for non-real estate locations. Examples include: DOT electricity charges for street lights. For real estate electricity charges G/L 5150039400 should be used.
5150040000	SHARED ENERGY SAVINGS	To classify disbursements made to companies specializing in energy savings. These companies have installed equipment in State occupied buildings in return for a percentage of the energy cost savings achieved in those buildings.
516XXXXXXX	**ALLOCATIONS - EDUCATION IMPROVEMENT ACT OF 1984**	To include disbursements of monies appropriated by the State for the Education Improvement Act of 1984. Any payment made under this series, where the payee is a city, town or county, must carry a city or county code.
5160010000	ETV - K-12 PUBLIC EDUCATION	To include distribution of EIA funds to SCETV for K-12 Public Education activities.
5160020000	ALLOC ED IMPV-EOC FAMILY INVOLVEMENT	To include distribution of funds for the implementation of the parent involvement in children's education program.
5160030000	ETV - INFRASTRUCTURE	To include distribution of EIA funds to SCETV for infrastructure improvements.
5160040000	LITERACY & DISTANCE LEARNING	To include distribution of funds to school districts for literacy and distance learning.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5160050000	ALLOC ED IMPV-ADV PLACEMENT COURSES	To include distribution of funds to school districts for offering advanced placement courses.
5160060000	SCHOOL SAFETY PROGRAM	**5160060000 - 5160060600:** To include distribution of EIA funds for the purpose of hiring certified law enforcement officers to serve as a school resource officer for school districts that otherwise would lack the adequate resources to hire their own school resource officers.
5160060100	SCHOOL SAFETY PROGRAM - PERSONNEL	
5160060200	SCHOOL SAFETY PROGRAM - CONTRACTUAL	
5160060300	SCHOOL SAFETY PROGRAM - OTHER	
5160060500	SCHOOL SAFETY PROGRAM - TRAVEL	Single day meals pertaining to the distribution of EIA funds for travel should not be coded to this G/L. If a single day meal occurs then the expense should be coded to G/L 5021440000 - NON-STATE EMPLOYEE - TRAVEL - REPORTABLE.
5160060600	SCHOOL SAFETY PROGRAM - EQUIPMENT	
5160070000	ALLOC ED IMPV-GIFTED & TALENTED PROGRAM	To include distribution of funds to school districts for the Gifted and Talented Program.
5160080000	STATE AID TO CLASSROOMS	To include distribution of EIA funding to provide state aid to classrooms.
5160090000	ALLOC ED IMPV-MODERNIZE VOC EQUIP	To include distribution of funds to school districts for the purchase of equipment for vocational training.
5160100000	AID TO SCHOOL DISTRICTS	To include distribution of EIA funds to school districts.
5160110000	ALLOC ED IMPV-SERVICE STUDENT WITH DISABILITIES	To include distribution of funds to school districts for services to students with disabilities.
5160120000	REACH OUT & READ (A850)	To include distribution of EIA funds for the Reach Out & Read literacy program.
5160130000	ALLOC ED IMPV-CONSOLIDATED FUNDS	Not currently used in SCEIS; recommended use would be for distribution of funds to school districts for multiple purposes.
5160140000	HIGH ACHIEVING STUDENTS	To include distribution of EIA funds for high achieving students.
5160150000	ALLOC ED IMPV-FOUR YR EARLY CHILD	To include distribution of funds to school districts for the Four Year Early Childhood Program.
5160160000	ALLOC ED IMPV-SCHOOL DISTRICT JR SCHOLARSHIP	To include distribution of EIA funds to the school districts for the Junior Scholars Program.
5160170000	AID TO DISTRICT NON-RECURRING	To include distribution of Education Improvement Act Funds to school districts, for which the purpose is not specifically defined above (non-recurring).
5160180000	ALLOC ED IMPV-OTHER ENTITIES	To include distribution of funds to other entities for Junior Scholars Program.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5160190000	SC YOUTH CHALLENGE ACADEMY	To include distribution of EIA funds to the school districts for the SC Youth Challenge Academy.
5160200000	ARTS EDUCATION PROGRAM (H910)	To include distribution of funds for the Arts Education Program.
5160210000	ALLOC ED IMPV-TEACHER SALARIES	To include distribution of funds to school districts for teacher salaries.
5160220000	ALLOC ED IMPV-TEACHER SUPPLIES	To include distribution of funds to school districts to offset expenses incurred by school teachers for teaching supplies and materials directly related to the education of the students.
5160230000	ALLOC ED IMPV-EMPLOYER CONTRIBUTION	To include distribution of funds to school districts for employer contributions.
5160240000	REDUCE CLASS SIZE	To include distribution of Education Improvement Act Funds to school districts to assist the school districts in reducing the number of students per class.
5160250000	SERVICE LEARNING ENGAGEMENT (H03)	To include distribution of Education Improvement Act Funds to Commission on Higher Education for the Service Learning Engagement Program.
5160260000	ALLOC ED IMPV-ACADEMIC ASST ACT 135	To include distribution of funds to school districts for the planning and training related to implementation of Act 135.
5160270000	ALLOC ED IMPV-STATE AGENCY TEACHER PAY	To include distribution of funds to state agencies having certified instructional personnel.
5160280000	FIRST STEPS TO SCHOOL READINESS	To include distribution of Education Improvement Act Funds to the First Steps to School Readiness Program.
5160290000	HIGH SCHOOLS THAT WORK	To include distribution of Education Improvement Act Funds to the High Schools that Work Program.
5160300000	YOUNG ADULT EDUCATION	To include distribution of Education Improvement Act Funds to the Young Adult Education Program.
5160310000	ALLOC ED IMPV-COMP TEACHER GRANTS	To include distribution of funds to school districts for Competitive Teacher Grants.
5160330000	ALTERNATIVE SCHOOLS	To include distribution of Education Improvement Act Funds to school districts for the Alternative School Programs.
5160340000	MIDDLE SCHOOL INITIATIVE	To include distribution of Education Improvement Act Funds to school districts for the Middle School Initiative Program.
5160350000	ALLOC ED IMPV-WRITING IMPV NETWORK	To include distribution of EIA funding to the Writing Improvement Network at USC.
5160360000	CREDITS HIGH SCHOOL DIPLOMA	To include distribution of Education Improvement Act Funds to school districts for the increase in credit hours required for a high school diploma.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5160370000	ALLOC ED IMPV-EDUC OVERSIGHT COMM (A85)	To include distribution of education improvement act funds to the Education Oversight Committee.
5160380000	ALLOC ED IMPV-S.C. GEOGRAPHIC ALLIANCE-USC	To include distribution of EIA funding to USC for the South Carolina Geographic Alliance.
5160390000	PRESCHOOL CHILDREN W/DISIBILITIES (PL 99-457)	To include distribution of Education Improvement Act Funds to school districts to meet the provisions of Public Law 99-457.
5160400000	ADULT EDUCATION	To include distribution of Education Improvement Act Funds to school districts within the state for the Adult Education Program.
5160410000	ALLOC ED IMPV-CONSTRUCTION & RENOVATIONS	To include distribution of funds to school districts for construction and renovation of school buildings.
5160420000	ALLOC ED IMPV-SALARY SUPP PRINCIPALS	To include distribution of funds to school districts for salary supplement principals.
5160440000	ALLOC ED IMPV-CRITICAL TEACH NEED	To include distribution of funds to school districts for the Critical Teaching Needs Program.
5160450000	ALLOCATIONS EIA-TECHNICAL ASSISTANCE	To include distribution of funds to school districts to cover payments for the Education Accountability Act.
5160460000	ALLOC ED IMPV-PROF DEV-NSF GRANTS	To include distribution of funds to school districts for Professional Development NSF Grants.
5160470000	EOC PARTNERSHIPS FOR INNOVATION (NR)	To include distribution of EIA funding to the Education Oversight Committee to promote innovative ways to transform the assessment of public education in South Carolina that support increased student achievement in reading and college and career readiness.
5160480000	ALLOC ED IMPV-TECHNOLOGY	To include distribution of funds to school districts for school technology.
5160500000	ALLOC ED IMP-CDEPP DEPT OF ED	To include distribution of funds to school districts for the Child Development Education Program, administered by the Department of Education.
5160510000	ALLOC ED IMP-CDEPP OFFICE	To include distribution of funds to school districts for the Child Development Education Program, administered by the Office of First Steps.
5160520000	ALLOC ED IMPV-TECH PREP	To include distribution of funds to school districts for professional development in applied techniques and integration of curriculum, and professional development in career guidance for teachers and guidance counselors and training mentors.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5160530000	AID TO DISTRICTS	To include distribution of Education Improvement Act Funds to school districts, for which the purpose is not specifically defined above (recurring).
5160550000	SCIENCE PLUS	To include distribution of Education Improvement Act Funds to school districts for Science Plus.
5160560000	ALLOC ED IMPV-BUS DRIVER SALARY	To include distribution of funds to school districts for the four year old early childhood program for bus driver salaries.
5160570000	STUDENTS AT RISK FOR FAILURE	To include distribution of EIA funds for students at academic risk of school failure.
5160580000	INCENTIVE FOR COMPUTER CODING TEACHERS	To include distribution of funds for computer coding teachers.
5160590000	STUDENT HEALTH AND FITNESS ACT-NURSES	To include distribution of EIA funds for the Student Health and Fitness Act.
5160600000	ALLOC ED IMPV-SCIENCE SOUTH	To include distribution of Education Improvement Act Funds to school districts for Science South.
5160610000	STEM CENTERS SC	To include distribution of Education Improvement Act Funds to school districts for Stem Centers SC.
5160620000	ALLOC ED IMPV-JR. SCHLR-PRIV COL & UNIV	**5160620000 - 5160627000:** To include distribution of Education Improvement Act funds to colleges and universities for Junior Scholars Program.
5160621000	PRIV COLLEGES - SALARIES	
5160622000	PRIV COLLEGES - EMPLOYEE BENEFITS	
5160623000	PRIV COLLEGES - PURCHASED SERVICES	
5160624000	PRIV COLLEGES - SUPPLIES & MATERIALS	
5160625000	PRIV COLLEGES - CAPITAL OUTLAY	
5160626000	PRIV COLLEGES - OTHER	
5160627000	PRIV COLLEGES - TRANSFER	
5160630000	ALLOC ED IMPV-OTHER STATE AGENCIES	**5160630000 - 5160937000:** To include distribution of funds to other state agencies for special projects.
5160631000	OTH ST AGY - SALARIES	
5160632000	OTHER STATE AGY - EMPLOYEE BENEFITS (STATISTICAL)	
5160633000	OTHER STATE AGY - PURCHASED SERVICES (STATISTICAL)	
5160634000	OTH ST AGY - SUPPLIES & MATERIALS	
5160635000	OTH ST AGY - CAPITAL OUTLAY	
5160636000	OTH ST AGY - OTHER	
5160637000	OTH ST AGY - TRANSFER	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5160640000	TEACH FOR AMERICA SC	To include distribution of Education Improvement Act funds to Teach for America, SC.
5160650000	TEACHER SALARY SUPPORT STATE SHARE - REC	To include distribution of Education Improvement Act funds for recurring teacher salary support.
5160660000	TEACHER SALARY SUPPORT STATE SHARE - NON-REC	To include distribution of Education Improvement Act funds for non-recurring teacher salary support.
5160670000	GOVERNOR'S SCHOOL FOR ARTS & HUMANITIES	To include distribution of Education Improvement Act funds to the Governor's School for Arts and Humanities in support of arts education curriculum in the visual and performing arts.
5160680000	ALLOC ED IMPV-WIL LOU GRAY	To include distribution of Education Improvement Act funds to Wil Lou Gray Opportunity School.
5160690000	ALLOC ED IMPV-SCH DEAF & BLIND	To include distribution of Education Improvement Act funds to the School for Deaf and Blind.
5160700000	ALLOC ED IMPV-DISABILITIES & SPEC NEEDS	To include distribution of Education Improvement Act funds to the Department of Disabilities and Special Needs.
5160710000	SC COUNCIL ON ECONOMIC EDUCATION	To include distribution of Education Improvement Act funds to the SC Council on Economic Education.
5160720000	ALLOC ED IMPV-JOHN DE LA HOWE	To include distribution of Education Improvement Act funds to John De La Howe School.
5160730000	ALLOC ED IMPV-SCH IMPROVE COUNCIL PROJ	To include distribution of funds to the University of South Carolina for the school improvement council which provides training and support to local school improvement councils.
5160740000	INCENTIVE FOR CATE TEACHERS	To include distribution of funds for CATE Teachers.
5160750000	ALLOC ED IMPV-CLEMSON AGRIC EDUC TEACHER	To include distribution of funds to Clemson University for agriculture education teachers.
5160760000	CENTER FOR EDUCATIONAL PARTNERSHIPS	To include distribution of Education Improvement Act funds to the Center for Educational Partnerships.
5160770000	ALLOC ED IMPV-NAT BD CERTIF INCENTIVE	To allocate Education Improvement Act funding to be used as a reimbursement and a one-time bonus to teachers certified prior to June 30, 1998, and are under contract in South Carolina through 1998-99.
5160790000	SCHOOL READINESS PLAN (A85) - NON-REC	To include distribution of Education Improvement Act funds to the South Carolina First Steps to School Readiness.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5160800000	PUBLIC-PRIVATE LITERACY PARTNERSHIPS	To include distribution of Education Improvement Act funds to the Read to Succeed Act.
5160810000	ALLOC ED IMPV-ARTS CURRICULA	To include distribution of funds to school districts for the Arts Curricula Program.
5160820000	ALLOC ED IMPV-PARENT SUPPORT	To include distributions of funds to school districts for the Parent Support Program.
5160830000	ALLOC ED IMPV-FAMILY LITERACY	To include distribution of funds to school districts for family literacy program designed to assist parents as they teach their preschool children to read.
5160840000	ALLOC ED IMPV-CENTERS OF EXCELLENCE	To include distribution of funds to school districts for the Centers of Excellence Program.
5160850000	ALLOC ED IMPV-TEACHER RECRUITMENT PGM	To include distribution of funds to state agencies, state universities/colleges or private entities for the Teacher Recruitment Program.
5160860000	ALLOC ED IMPV-AID TEACHER LOAN	To include distribution of funds to school districts for the Aid Teacher Loan Program.
5160870000	RURAL TEACHER RECRUITMENT	To include distribution of funds for use in the Rural Teacher Recruiting
5160880000	QUAVER MUSIC(SDE)	To include distribution of funds for Quaver Music.
5160890000	BABYNET AUTISM THERAPY (J020)	To include distribution of funds for Babynet Autism Therapy.
5160900000	CAREER & TECHNOLOGY EDUCATION	To include distribution of funds for use in the Career & Technology Education program.
5160920000	AID TO DISTRICTS-TECHNOLOGY	To include distribution of EIA funds to districts for technology.
5160930000	SC PUBLIC CHARTER SCHOOL DISTRICT	To include distribution of funds to the SC Public Charter School District.
5160940000	REGIONAL EDUCATION CENTERS	To include distribution of funds to Regional Education Centers.
5160950000	FAMILY CONNECTION SOUTH CAROLINA	To include distribution of funds to the Family Connection South Carolina program.
5160960000	SDE GRANTS COMMITTEE	To include distribution of EIA funding to the Education Oversight Committee for the creation of an independent grants committee to support innovative pilot initiatives in public schools and school districts.
5160970000	ALLOC ED IMPV-GOV SCH FOR MATH & SCIENCE	To include distribution of Education Improvement Act funds to the Governors School for Math and Science.
5160980000	EOC 4 YEAR OLD EVALUATION	To include distribution of EIA funding to the Education Oversight Committee to evaluate the four year old educational program.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5160990000	CENTER FOR EDUC RECRUIT, RET, & ADVANCE	To include distribution of EIA funding to Winthrop University for the Center for Education, Recruitment, Retention, and Advancement (CERRA).
5161040000	DEPT OF JUVENILE JUSTICE	To include distribution of EIA funding to the Department of Juvenile Justice.
5161050000	GED INCENTIVE PROGRAM (R600)	To include distribution of EIA funding for the GED Incentive Program.
5161060000	THE CONTINUUM (H630)	To include distribution of EIA funding for The Continuum program.
5161070000	INSTRUCTIONAL MATERIALS	To include distribution of EIA funding for instructional materials.
5161080000	GREENVILLE CHILDREN'S MUSEUM	To include distribution of EIA funding to the Greenville Children's Museum.
5161090000	BROOKLAND BAPTIST CHURCH FIFTH QUARTER	To include distribution of EIA funding for the Brookland Baptist Church Fifth Quarter program.
5161100000	TOWN OF KERSHAW - FIRST STEPS BUILDING UPDATES	To include distribution of EIA funding for the Town of Kershaw-First Steps Building Upgrades.
5161110000	ROPER MOUNTAIN SCIENCE CENTER	To include distribution of EIA funding for the Roper Mountain Science Center.
5161120000	CAPITAL FUNDING FOR DISADVANTAGED SCHOOLS	To include distribution of EIA funds to provide capital funding for disadvantaged schools.
5161130000	FULL DAY 4K (OFS)	To include distribution of EIA funding for the Full Day four-year-old kindergarten (OFS) program.
5161140000	FULL DAY 4K (SDE)	To include distribution of EIA funding for the Full Day four-year-old kindergarten (SDE) program.
5161150000	CAROLINA COLLABORATIVE FOR ALTERNATIVE PREP (H630)	To include distribution of EIA funding for the Carolina Collaborative for Alternative Preparation (CarolinaCAP) program.
5161160000	COMPUTER SCIENCE CERT AND PROF LEARNING	To include distribution of EIA funding for Computer Science Certification and Professional Learning.
5161190000	EDUCATION DATA DASHBOARD (A850)	To include distribution of EIA funding to the Education Oversight Committee for the piloting an Education Data Dashboard.
517XXXXXXX	**ALLOCATIONS (FUNDS OTHER THAN APPROPRIATED)**	To include distributions of non-state appropriated funds.
5170010000	DIST TO SUBDIVISION	Not currently used in SCEIS; recommended use would be for distribution of funds, other than state appropriated funds, to cities and towns.
5170100000	ALLOC MUNICIPALITIES-UNRES	To include distributions of funds, other than state appropriated funds, to cities and towns where such monies may be used for the general operations of the city and town in an unrestricted manner.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5170110000	ALLOC MUNICIPALITIES-RES	**5170110000 - 5170110600:** To include distributions of funds, other than state appropriated funds, to cities and towns where the expenditures of such monies is restricted by law or regulations to a particular project or program.
5170110001	ALLOC MUNI-HOME DIR DEPOSIT	
5170110002	ALLOC MUNI-FED SUB-RECIPIENT RESTRICTED	
5170110100	ALLOC MUNICIPALITIES-PERSONNEL	
5170110200	ALLOC MUNICIPALITIES-CONTRACTUAL	
5170110300	ALLOC MUNICIPALITIES-OTHER	
5170110500	ALLOC MUNICIPALITIES-TRAVEL	Single day meals for allocations to municipalities for travel should not be coded to this G/L. If a single day meal occurs then the expense should be coded to G/L 5021440000 - NON-STATE EMPLOYEE - TRAVEL - REPORTABLE.
5170110600	ALLOC MUNICIPALITIES-EQUIP	
5170160000	ALLOC MUNICIPALITIES-ACCOMMODATION TAX	To include distribution of funds other than state appropriated funds, to cities and towns from revenues collected for accommodations taxes in accordance with Code of Laws, Chapter 35 of Title 12.
5170170000	ALLOC MUNICIP-LOST-PROP TAX CREDIT FUND	To include distribution of funds other than state appropriated funds, to municipalities from revenues collected for local option sales tax in accordance with Code of Laws Chapter 10 of Title 4 of the 1976 Code. This G/L account will only be used by the State Treasurer's Office.
5170180000	ALLOC MUNICIPALITIES-LOST-REVENUE FUND	To include distribution of funds other than state appropriated funds, to municipalities from revenues collected for local option sales tax in accordance with Code of Laws, Chapter 10 of Title 4 of the 1976 Code. This G/L account will only be used by the State Treasurer's Office.
5170190000	LOCAL OPTION TOURISM DEVELOPMENT FEE	To include distribution of funds other than state appropriated funds, to counties/cities from revenues collected for local option Tourism Development Fee sales taxes in accordance with Code of Laws, Article 9, Chapter 10 of Title 4 of the 2009 Code. This G/L account will only be used by the State Treasurer’s Office.
5170200000	ALLOC COUNTIES-UNRES	To include distributions of funds, other than state appropriated funds, to counties where such monies may be used for the general operations of the county in an unrestricted manner.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5170210000	ALLOC COUNTIES-RES	**5170210000 - 5170210600:** To include distributions of funds, other than state appropriated funds, to counties where the expenditure of such monies is restricted by law or regulation to a particular project or program.
5170210001	ALLOC COUNTIES-FED SUBRECIPIENT RESTRICT	
5170210100	ALLOC COUNTY-PERSONNEL	
5170210200	ALLOC COUNTY-CONTRACTUAL	
5170210300	ALLOC COUNTY-OTHER	
5170210500	ALLOC COUNTY-TRAVEL	Single day meals for allocations to counties for travel should not be coded to this G/L. If a single day meal occurs then the expense should be coded to G/L 5021440000 - NON-STATE EMPLOYEE - TRAVEL - REPORTABLE.
5170210600	ALLOC COUNTY-EQUIP	
5170220000	CAP PROJ LOCAL OPTION SALES TAX - COUNTY	To include distribution of funds other than state appropriated funds, to counties from revenues collected for local option capital project sales taxes in accordance with Code of Laws, Article 3, Chapter 10 of Title 4 of the 1976 Code. This G/L account will only be used by the State Treasurer's Office.
5170230000	TRANS FACILITY LCL OPT SALES TX - COUNTIES	To include distribution of funds other than state appropriated funds, to counties from revenues collected for local option transportation facility sales taxes in accordance with Code of Laws, Chapter 37 of Title 4 of the 1976 Code. This G/L account will only be used by the State Treasurer's Office.
5170240000	ALLOC ENTITIES - ED CAP IMPROV SALES USE TAX	To include distribution of funds, other than state appropriated funds, to a county treasurer for benefit of a county school district, and if revenues are shared, to an area commission or higher education board of trustee from revenues collected in accordance with Code of Laws, Article 4, Chapter 10 of Title 4 of the 1976 Code. This G/L account will only be used by the State Treasurer's Office.
5170250000	ALCOHOLIC LIQUORS MINI BOTTLE TAX	To include distribution of funds other than state appropriated funds for counties from revenues collected for alcoholic liquors mini bottle tax in accordance with Code 12-33-245(B).
5170260000	ALLOC COUNTIES-ACCOMMODATIONS TAX	To include distribution of funds other than state appropriated funds, to counties from revenues collected for accommodations taxes in accordance with Code of Laws, Chapter 35 of Title 12.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5170270000	ALLOC COUNTIES-LOST-PROP TAX CREDIT FUND	To include distribution of funds other than state appropriated funds, to counties from revenues collected for local option sales taxes in accordance with Code of Laws, Chapter 10 of Title 4 of the 1976 Code. This G/L account will only be used by the State Treasurer's Office.
5170280000	ALLOC COUNTIES-LOST-REVENUE FUND	To include distribution of funds other than state appropriated funds, to counties from revenues collected for local option sales taxes in accordance with Code of Laws, Chapter 10 of Title 4 of the 1976 Code. This G/L account will only be used by the State Treasurer's Office.
5170290000	ALLOC COUNTIES-SOLID WASTE TIRE FEE	To include distribution of funds other than state appropriated funds, to counties from revenues collected from the Solid Waste Tire Fee. Section 44-96-170, 1976 Code.
5170400000	ALLOC COUNTIES-MOTOR CARRIER PAY IN LIEU	To include distribution of funds other than state appropriated funds, to counties from revenues collected for motor carrier payments in lieu of taxes. Section 12-37-2850, 1976 Code.
5170450000	ALLOC COUNTY LIBRARIES	To include distributions of funds, other than state appropriated funds, to county libraries.
5170500000	ALLOC SCH DIST	**5170500000 - 5170507000:** To include distributions of funds, other than state appropriated funds, to school districts.
5170500100	ALLOC SCHOOL-PERSONNEL	
5170500200	ALLOC SCHOOL-CONTRACTUAL	
5170500300	ALLOC SCHOOL-OTHER	
5170500500	ALLOC SCHOOL-TRAVEL	Single day meals for allocations to schools for travel should not be coded to this G/L. If a single day meal occurs then the expense should be coded to G/L 5021440000 - NON-STATE EMPLOYEE - TRAVEL - REPORTABLE.
5170500600	ALLOC SCHOOL-EQUIP	
5170500700	ALLOCATION SCHOOL DISTRICT-ADVANCE	
5170501000	ALLOC SCH DIST - SALARIES	
5170502000	ALLOC SCH DIST - EMPLOYEE BENEFITS	
5170503000	ALLOC SCH DIST - PURCHASED SERVICES	
5170504000	ALLOC SCH DIST - SUPPLIES & MATERIALS	
5170505000	ALLOC SCH DIST - CAPITAL OUTLAY	
5170506000	ALLOC SCH DIST - OTHER	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5170507000	ALLOC SCH DIST - TRANSFER	
5170510000	ALLOC SCH DIST & SPEC SCH-CHILD EDUC FD	**5170510000 - 5170517000:** To include distributions of Children's Education Endowment Funds to school districts and special schools.
5170511000	SCH DIST ED END - SALARIES	
5170512000	SCH DIST ED END - EMPLOYEE BENEFITS	
5170513000	SCH DIST ED END - PURCHASED SERVICES	
5170514000	SCH DIST ED END - SUPPLIES & MATERIALS	
5170515000	SCH DIST ED END - CAPITAL OUTLAY	
5170516000	SCH DIST ED END - OTHER	
5170517000	SCH DIST ED END - TRANSFER	
5170640000	ALLOC SCHOOL DIST - EFA	To include distributions of funds, other than state appropriated funds, to school districts within the state for the Education Finance Act.
5170650000	EDUCATION FINANCE ACT - STABILIZATION FUND	To include distributions of federal funds from the State Budget Stabilization Fund.
5170670000	SCIENCE SOUTH	To include distributions of funds, other than state appropriated funds, to Science South.
5170680000	STATE MUSEUM (H950)	To include distribution of funds to the State Museum.
5170700000	ALLOC ST AGENCIES	**5170700000 - 5170707000:** To include distributions of funds, other than state appropriated funds, to other state agencies.
5170700001	ALLOC ST AGENCIES FED SUBRECIPIENT REST	
5170700100	ALLOC STATE-PERSONNEL	
5170700200	ALLOC STATE-CONTRACTUAL	
5170700300	ALLOC STATE-OTHER	
5170700500	ALLOC STATE-TRAVEL	Single day meals for allocations of non-state appropriated funds for travel should not be coded to this G/L. If a single day meal occurs then the expense should be coded to G/L 5021440000 - NON-STATE EMPLOYEE - TRAVEL - REPORTABLE.
5170700600	ALLOC STATE-EQUIP	
5170701000	ALLOC OTHER ST - SALARIES	
5170702000	ALLOC OTHER ST - EMPLOYEE BENEFITS	
5170703000	ALLOC OTHER ST - PURCHASED SERVICES	
5170704000	ALLOC OTHER ST - SUPPLIES & MATERIALS	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5170705000	ALLOC OTHER ST - CAPITAL OUTLAY	
5170706000	ALLOC OTHER ST - OTHER	
5170707000	ALLOCATIONS OTHER STATE - TRANSFER (STATISTICAL)	
5170710000	VOCATIONAL EQUIPMENT	To include distribution of funds to Wil Lou Gray Opportunity School to support its vocational education component.
5170720000	ALLOC ARCHIVES & HISTORY	To include distribution of funds to the Department of Archives to promote the study and development of historical works.
5170730000	ALLOC - STATUS OFFENDER	To include distribution of funds to expand residential programs to include programs for court ordered status offenders. Components of such a program shall include collaboration between the home school district and the residential school and treatment or related services to the families of students in placement.
5170740000	SAVE THE CHILDREN (A850)	To include distributions of funds, other than state appropriated funds, for the Save the Children program.
5170750000	ALLOC ENTITIES	**5170750000 - 5170757000:** To include distributions of funds, other than state appropriated funds, to any entity not included above.
5170750001	ALLOC ENTITIES ARRA PRINCIPAL FORGIVENES	
5170750002	ALLOC ENTITIES CLK OF CT FEE CHILD SUPP	
5170750003	ALLOC ENTITIES FED SUBRECIPIENT RESTRICT	
5170750004	ALLOC ENTITIES ALL PRINCIPAL FORGIVENESS	
5170750100	ALLOC ENTITIES-PERSONNEL	
5170750200	ALLOC ENTITIES-CONTRACTUAL	
5170750300	ALLOC ENTITIES-OTHER	
5170750500	ALLOC ENTITIES-TRAVEL	Single day meals for allocations to entities for travel should not be coded to this G/L. If a single day meal occurs then the expense should be coded to G/L 5021440000 - NON-STATE EMPLOYEE - TRAVEL - REPORTABLE.
5170750600	ALLOC ENTITIES-EQUIP	
5170750700	ALLOC ENTITIES-ADVANCE	
5170751000	ALLOC ENTITIES - SALARIES	
5170752000	ALLOC ENTITIES - EMPLOYEE BENEFITS	
5170753000	ALLOC ENTITIES - PURCHASED SERVICES	
5170754000	ALLOC ENTITIES - SUPPLIES & MATERIALS	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5170755000	ALLOCATION ENTITIES - CAPITAL OUTLAY (STATISTICAL)	
5170756000	ALLOC ENTITIES - OTHER	
5170757000	ALLOC ENTITIES - TRANSFER	
5170760000	ALLOC ENTITIES-ALCOHOL & DRUG TREAT	To include distribution of funds other than state aid for medical treatments for alcohol and drug abuse handled by subcontractors.
5170770000	ALLOC ENTITIES-AID TO EMS REGIONAL	To include distribution of funds other than state aid for continued EMS regional operations.
5170780000	ALLOC ENTITIES-ALCOHOL & DRUG INTERVEN	Monies paid to a firm or individual by a state agency who is the recipient of a grant or is handling allocations for some other entities under contractual agreements. Examples: Monies paid direct to a food service firm to provide meals for programs in lieu of allocations being paid to a governmental entity.
5170790000	ALLOC ENT ALCOHOL DRUG PREVENT	To include distribution of funds other than state aid for prevention programs handled by subcontractors.
5170800000	ALLOC PRIVATE SECTOR	Monies paid to a firm or individual by a state agency who is the recipient of a grant or is handling allocations for some other entities under contractual agreements. Examples: Monies paid direct to a food service firm to provide meals for programs in lieu of allocations being paid to a governmental entity.
5170810000	ALLOC PRIVATE SECTOR-REPORTABLE	Monies paid under the specific terms of a grant to individuals or partnerships for programs which have been deemed to be taxable income by the payer.
5170820000	ALLOCATIONS-INTERIM LEC	The Interim Local Exchange Fund (ILEC) provides that all incumbent local exchange carriers operating in South Carolina reduce their access rates to the level equal to the largest local exchange carrier operating in the state. All telecommunication companies operating in the state required to lower their rates receive monthly payments by formula. Revenues are derived from all local exchange carriers operating in the state whose revenues were reduced due to the statutory mandate. Section 58-9-10, 1976 Code.
5170830000	ALLOCATIONS-USF	The Universal Service Fund (USF) provides that all telecommunication companies certified in South Carolina pay into the fund monthly and that telecommunication companies designated as carriers of last resort receive the revenues of this fund. Section 58-9-280, 1976 Code.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5170840000	DISCUS PROGRAMS	Distribution of funds to the South Carolina State Library for a virtual library program that provides online access to library resources.
5170850000	ALLOC PLAN DISTRICTS	To include distributions of funds, other than state appropriated funds, to any planning districts.
5170860000	GENERAL RESERVE FUND TRANSFER	This G/L account is used to transfer cash from the General Reserve Fund Appropriation in the General Fund to the General Reserve Fund - Principal Account in the State Treasurer's Office.
5170870000	CAPITAL RESERVE FUND TRANSFER	This G/L account is used to transfer cash from the Capital Reserve Fund appropriation in the General Fund to the Capital Reserve Fund – Principal account (G/L 4890050000) in the State Treasurer's Office.
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 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.
5170890000	READING PARTNERS (H630)	To include distributions of funds, other than state appropriated funds, for the Reading Partners program.
5170900000	PROJECT HYPE (H630)	To include distributions of funds, other than state appropriated funds, for the Project Hype program.
5170910000	PATTISON'S ACADEMY (H630)	To include distributions of funds, other than state appropriated funds, for the Pattison's Academy.
5170920000	MEYER CENTER (H630)	To include distributions of funds, other than state appropriated funds, for the Meyer Center.
5170930000	WORKING CONDITIONS SURVEY (H270)	To include distributions of funds, other than state appropriated funds, for the Working Conditions Survey.
5170990000	ALLOC NONRECURRING TRANSFERS	To include a one time distributions of funds, other than state appropriated funds, for nonrecurring purposes.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5171000000	ALLOCATION - CORONAVIRUS RELIEF FUND (CRF)	To distribute funds received by the state under the 2020 CARES Act from the Coronavirus Relief Fund (CRF).
5171000001	ALLOC - CORONAVIRUS RELIEF FUND - REIMB GRANT PGMS	To expend funds received by the state under the 2020 CARES Act from the Coronavirus Relief Fund (CRF) for the non-profit relief and the minority and small business relief reimbursement grant programs.
5171010000	ALLOC-EMERGENCY ASSIST NON-PUBLIC SCHOOLS (EANS)	To distribute funds received by the Department of Education under federal COVID relief legislation programs to provide services or assistance to eligible non-public schools to address the impact that the Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on non-public school students and teachers in the State.
5171020000	PROJECT READ	To include distributions of funds, other than state appropriated funds, for Project Read.
5171030000	RIZE PREVENTION	To include distributions of funds, other than state appropriated funds, for Rize Prevention.
5171040000	COMMUNITIES IN SCHOOLS	To include distributions of funds, other than state appropriated funds, for the Communities In Schools program.
5171050000	FIRST SOUTH CAROLINA (SC FIRST LEGO LEAGUE)	To include distributions of funds, other than state appropriated funds, for the First South Carolina (SC First Lego League) program.
5171060000	ANNABELLE	To include distributions of funds, other than state appropriated funds, for the Annabelle program.
5171070000	PLASMA GAMES	To include distributions of funds, other than state appropriated funds, for Plasma Games.
518XXXXXXX	**STATE AID (STATE APPROPRIATED FUNDS ONLY)**	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.
5180010000	AID MUNICIPALITY-INV TAX PHASEOUT REIMB	To include distributions of state monies to any cities and towns within the state to replace local tax monies lost due to phase-out of Merchants Inventory Tax.
5180090000	AID MUNICIPALITIES-MANUF DEPR REIMB	To include distributions of state aid to any cities and towns within the state to replace local tax monies lost due to additional depreciation allowed for manufacturer’s machinery and equipment.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5180110000	AID MUNICIPALITIES-RES	To include distributions of state aid to any cities and towns within the state where the expenditure of such monies is restricted by law or regulation to a particular program or project, if not otherwise specifically classified.
5180120000	AID MUNICIPALITIES-HOMESTEAD EXEMPT	To include distributions of state monies to any cities and towns within the state to replace local tax monies lost due to homestead exemptions.
5180130000	CONSOLIDATED FUNDS DISTR TO SUBDV	Not currently used in SCEIS; recommended use would include distributions of state monies to any cities and towns within the state to replace local tax monies lost due to consolidated distributions to subdivisions.
5180140000	TEACHER STEP INCREASES	To include dsitributions of state aid for teacher step increases.
5180150000	PUBLIC CHARTER SCHOOL DISTRICT PER PUPIL FUNDING	To include distributions of state aid for public charter school district per pupil funding.
5180200000	AID COUNTIES-UNRES	To include distributions of state aid to any counties within the state where such monies may be used for the general operations of the county in an unrestricted manner, if not otherwise specifically classified.
5180210000	AID COUNTIES-RES	To include distributions of state aid to any counties within the state where the expenditures of such monies is restricted by law or regulation to a particular project or program, if not otherwise specifically classified.
5180220000	AID CNTYS-HMSTD EXMPT REIMB	To include distributions of state monies to any counties within the state to replace local tax monies lost due to homestead exemptions.
5180230000	TEACHER SUPPLY	To include distribution of state aid to any counties within the state where such monies will be disbursed to teachers for the purpose of purchasing teaching supplies and/or materials.
5180240000	SUMMER SCHOOL CAMPS	To include distribution of state aid to any counties within the state where such monies may be used for Summer School Camps.
5180250000	ADULT ED	To include distribution of state aid to any counties within the state where such monies may be used to serve adult education students.
5180260000	AID - DISASTER	To include distribution of state aid related to disaster relief.
5180270000	AID CNTY-ALCOHOLIC LIQ TAX HOLD HARMLESS	To include the distribution of state appropriated funds for counties from revenues collected from the alcoholic liquors excise tax in accordance with SC Code Section 12-33-245(C).
5180280000	AID TO COUNTIES - CLERKS OF COURT	To include distribution of state aid to any counties within the state where such monies may be used for County Clerk of Court operations.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5180290000	AID TO COUNTIES - MFG DEPRECIATION REIMBURSEMENT	To include distributions of state aid to any counties within the state to replace local tax monies lost due to additional depreciation allowed for manufacturer's machinery and equipment.
5180300000	AID TO COUNTIES - PROBATE JUDGES	To include all distributions of state aid to county probate judges within the state.
5180310000	AID TO COUNTIES - SHERIFFS	To include all distributions of state aid to county sheriffs within the state.
5180320000	AID CNTYS-TX FRM&SUPPLIES-AUDITORS&TREAS	To include all distributions of state aid to county auditors and treasurers within the state for tax forms and supplies.
5180330000	AID CNTYS-REGISTER OF DEEDS	To include all distributions of state aid to Register of Deeds within the state.
5180340000	BUS DRIVER'S WORKER'S COMP	Distribution of state aid to school districts for Bus Driver's Worker's Compensation.
5180350000	AID CNTYS-CORONERS	To include all distributions of state aid to county coroners within the state.
5180360000	AID CNTYS-LOCAL REG EXP	To include all distributions of state aid for local registration expenses to counties within the state.
5180370000	YOUNG ADULT EDUCATION	To include all distributions of state aid to school districts within the state for the Young Adult Education Program.
5180380000	AID CNTYS-ELECTION COMM	To include all distributions of state aid to county election commissions within the state.
5180400000	AID CNTYS-POLL MGR CLKS	To include all distributions of state aid to all county poll managers and clerks within the state.
5180410000	AID CNTYS-DEFENSE INDIGENTS	To include all distributions of state aid to any counties within the state for the Defense of Indigents Program.
5180420000	AID CNTYS-AUDITORS	To include all distributions of state aid to County Auditors within the state.
5180430000	AID CNTYS-TREASURERS	To include all distributions of state aid to County Treasurers within the state.
5180440000	AID TO COUNTY VETERANS OFFICES	To include all distributions of state aid to county veterans offices within the state.
5180450000	AID CNTY LIBRARIES	To include all distributions of state aid to county libraries within the state.
5180460000	AID SCH DIST-HANDICAPPED	To include distributions of state aid to school districts for profoundly mentally handicapped pupils.
5180470000	AID CNTYS-INV TAX PHASEOUT REIMB	To include distributions of state monies to any counties within the state to replace local tax monies lost due to phase-out of Merchants Inventory Tax.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5180480000	AID TO COUNTIES-PROPERTY TAX RELIEF FUND	**5180480000 - 5180480004:** To include distributions of state aid to counties to replace monies lost as a result of Homestead Exemptions from property taxes levied for school operations.
5180480001	HEX TIER I - $100K	
5180480002	HEX TIER II - 65/OLDER	
5180480003	HEX TIER III - 1 CENT / SCHOOL OPERATING	
5180480004	HEX - $2.5M SUPPLEMENTAL	
5180490000	AID SCH DIST-SC STATE-FELTON LAB	To include distributions of state aid to S.C. State University for the operation of the Felton Lab School.
5180500000	AID SCH DIST	To include distribution of state aid to school districts which are not otherwise classified by a specific expenditure G/L account for aid to school districts.
5180510000	STUDENT HEALTH AND FITNESS	To include all distributions of state aid to school districts within the state for student health and fitness.
5180520000	READING COACHES	To include all distributions of state aid to school districts within the state for reading coaches.
5180530000	ETV-K-12 TEACHER TRAINING	To include all distributions of state aid to school districts within the state for ETV's K-12 Teacher Training.
5180550000	AID SCH DIST-NURSE PROG	To include all distributions of state aid to school districts within the state for the Nurse Program.
5180560000	AID SCH DIST-BUS DR SAL	To include all distributions of state aid to school districts within the state for school bus drivers.
5180580000	AID SCH DIST-BUS CONT DR SAL	To include all distributions of state aid to school districts within the state for school bus contract driver salaries.
5180590000	STUDENT LOAN CORP-CAREER CHANGERS	Distribution of funds for student loans to individuals changing careers to become a teacher.
5180600000	AID TO SCHOOL DISTRICTS - SCHOOL LUNCH PROGRAM AID	To include all distributions of state aid to school districts within the state for School Lunch Program aid.
5180610000	AID SCH DIST-BUS DR AIDE HNCP	To include all distributions of state aid to school districts within the state for bus driver aides in transportation of handicapped.
5180630000	AID SCH DIST-EMPLOYER CONTRIBUTION	To include all distribution of state aid to school districts within the state for employer contributions.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5180640000	AID SCH DIST-EFA	To include all distributions of state aid to school districts within the state for the Education Finance Act.
5180670000	GUIDANCE/CAREER SPECIALIST	To include all distributions of state aid to school districts within the state for Guidance/Career Specialist.
5180680000	MODERNIZE VOCATIONAL EQUIPMENT	To include distribution of state aid to school districts for the purchase of equipment for vocational training.
5180700000	AID ST AGENCIES	To include all distributions of state aid to other state agencies.
5180710000	AID ST AGENCIES-ADULT EDUCATION	To include all distributions of state aid to state agencies for Adult Education Programs.
5180730000	AID TO EMERGENCY MEDICAL SERVICE-REGIONAL	To include all distribution of state aid to the Emergency Medical Service - Regional.
5180740000	AID ENTITIES-RURAL DEVELOPMENT	To include distributions of state aid to any entities within the state where such monies may be used for rural improvements.
5180750000	AID ENTITIES	To include all distributions of state aid to any entity not listed above.
5180760000	AID ENTITIES-ALCOHOL & DRUG TREAT	To include distribution of state aid for medical treatments for Alcohol and Drug Abuse Programs handled by subcontractors.
5180780000	AID TO ENT- Alcohol and Drug Intervention	To include distribution of state aid for intervention in Alcohol and Drug Abuse Programs handled by subcontractors.
5180790000	AID ENTITIES-ALCOHOL & DRUG PREVENTION	To include distribution of state aid for prevention in Alcohol and Dug Abuse Programs handled by subcontractors.
5180800000	AID PRIVATE SECTOR	State monies paid to a firm or individual under terms of a grant.
5180810000	TRANSITION PAYMENTS	To include distribution of state aid to school districts eligible to receive transition funds.
5180820000	TRANSFORM SC (A850)	To include distributions of state aid to the Education Oversight Committee for the TransformSC public-private partnership.
5180830000	LOCAL GOVERNMENT FUND NON-RECURRING REV	Not currently used in SCEIS; Intended purpose is to include all non-recurring distributions of state aid for Local Government Funds.
5180840000	AID CONSERVATION DISTRICTS	To include distributions of state aid to any soil and water conservation district within the state where such monies shall be used for general assistance to the district's program.
5180850000	AID PLANNING DISTRICTS	To include all distributions of state aid to any entity not listed above.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5180860000	AID TO PRIVATE SECTOR-REPORTABLE	Monies paid under the specific terms of a grant to individuals or partnerships for programs which have been deemed to be taxable income by the payer.
5180870000	NATIONAL BOARD CERTIFICATION	To include all distributions of state aid for the National Board Certification Program for teachers.
5180880000	AID SCHOOL DIST-PILOT EXT	To include all distributions of state aid to school districts within the state for the Pilot Project for an extended school year program for handicapped children.
5180900000	AID CNTYS-FIRE DEPT PREM TAX	To include distributions of state aid to any fire departments not within city or town limits within the State from revenues collected for premium taxes on companies licensed with this State. Disbursed pursuant to Section 38-57-110, 1976 Code.
5180910000	AID CNTYS-BROKERS PREM-FIRE DEPT	To include distributions of state aid to any fire departments not within city or town limits with the State from revenues collected for taxes on companies not licensed within this State. Disbursed pursuant to Sections 38-47-30 and 38-47-70, 1976 Code.
5180920000	AID TO FIRE DISTRICTS	To include distributions of state aid to any Fire District within the State.
5180920001	AID TO FIRE DISTRICTS - V-SAFE PROGRAM	To include distributions of state aid to any Fire District within the State for the V-Safe Program.
5180930000	AID-LOCAL GOVERNMENT FUND	To include distribution of state aid to any municipality and county within the state from the Local Government Fund. Part II, Section 22, FY 1991-92 Appropriation Act.
5180940000	AID SCH DIST-HOLOCAUST	To include distributions of state aid to the South Carolina Council on the Holocaust for the continued development and distribution of teaching resource materials.
5180950000	AID SCH DIST-YOUTH IN GOVERNMENT	To include distributions of state aid to the Young Men’s Christian Association for the Youth in Government program.
5180960000	AID SCHL DIST-RETIREE INS	To include all distributions of state aid to school districts within the state for employer contributions, health/dental insurance for retirees.
5180970000	AID SCH DIST-A. RUTLEDGE SCHOLARSHIP	To include distribution of state aid for Archibald Rutledge Scholarships.
5180980000	AID TO SUBDIVISION - APT\ADEPT	To include distributions of state aid for the implementation of the ADEPT system or continuation of the APT system.
5180990000	PHYSICAL EDUCATION-NURSES	To include distributions of state aid to school districts for nurses in the physical education program.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5181000000	AID TO COUNTIES - LOCAL CHILD FATALITY REVIEW TEAM	To include distributions of state aid to school districts for the local child fatality review team.
5181010000	RURAL COUNTY STABILIZATION FUND	To include distributions of state aid to counties from the Rural County Stabilization Fund.
5181020000	POWER SCHOOLS/DATA COLLECTION	To include distributions of state aid for PowerSchools and data collection.
5190010000	INTEREST EXPENSE-LATE PAYMENT	Required interest payments made as the result of a late payment. For late fees on vendor invoices, agencies should use G/L 5041020000 – FEES AND FINES.
5190020000	INTEREST EXPENSE-TAX REFUNDS	Interest paid by the Department of Revenue on tax refunds paid more than 75 days after the later of the due date or the date the return was received by the Department of Revenue.
5190210000	CASH DISCOUNTS RECEIVED	Reductions to an invoice amount, for prompt payment.
5190310000	STATE GRAND JURY EXPENSES	Includes all costs associated with the state grand jury system in accordance with Section 14-7-1780, 1976 Code of Laws. To be used only by the Attorney General's Office.
5190410000	PURCHASE OF EVIDENCE	To classify the disbursement of funds for the purchase of evidence to be used by a state department.
5190510000	OTHER LOSSES	To classify any losses incurred by an agency (Example: fraudulent activity affecting an agency's cash, etc.).

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5203990000	LOW VALUE ASSETS (MA)	Low Value Assets have been defined as all assets purchased with a value in excess of $2,500 that have a useful life within the capitalization criteria (in excess of 2 years) but do not meet the capitalization dollar threshold criteria ($5,000 for moveable assets or $100,000 for all other assets). SCEIS functionality must be used to track low value assets. **5203990000 cannot be directly posted to** as it is only a Commitment Item (FM) and does not have a corresponding G/L account (FI). In order to create a Low Value Asset in SCEIS, the agency must create an asset shell using G/L 1801099000 - LOW VALUE ASSETS which is linked to Commitment Item 5203990000 where the budget will be consumed from. It is up to agency discretion if they choose to create assets for items costing below the $2,500 threshold for internal tracking purposes. For items purchased that fall below the $2,500 threshold and where the agency has not elected to create an asset, the item should be coded in SCEIS to a supply General Ledger account within the 503XXXXXXX account range.
5210010000	IDC EXPENSE ACCOUNT	To record indirect cost expenditures associated with Federal grants.
5210010001	IDC ADMINISTRATIVE COST ASSESSMENT	To record indirect cost expenditures associated with administrative costs.
5210020000	IDC J04 EQC DIVISIONAL OH ASSESSMENT	**5210020000 - 5210020003:** To record indirect cost expenditures associated with Federal grants, only to be used by DHEC.
5210020001	IDC J04 HS OH ASSESSMENT	
5210020002	IDC J04 STATE ASSESSMENT	
5210020003	IDC J04 OTHER ASSESSMENT	
5230010000	PETTY CASH FUND - ESTABLISH/CHANGE	Expenditures to set up or add to a petty cash fund approved by the Auditor's Office.
5230010001	PETTY CASH FUND - CHANGE (STATISTICAL)	Expenditures to set up or add to a petty cash fund approved by the Auditor's Office.
5230100000	MISC BANK RECON CHGS (STATISTICAL)	Expenditures to make corrections to a bank reconciliation - STO use only.
5230020000	IN-KIND CONTRIBUTION EXPENSE NON CAP (STATISTICAL)	To record expenditures for in-kind contributions related to grants.
5500003000	COMPONENT UNITS	
5510001010	GENERAL GOVERNMENT-GOVERNMENT-WIDE ONLY	
5510001060	TRANSPORTATION - GOVERNMENT-WIDE ONLY	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5510001070	DEPRECIATION - DOT - GOVERNMENT-WIDE ONLY	
5510005000	CHANGE IN NET PENSION LIABILITY	
5510005300	CHANGE IN ACCRUED COMP ABSENCES (GOVT-WIDE ONLY)	
5510005400	CHANGE IN ACCRUED INTEREST (GOVT-WIDE ONLY)	
5510005500	CHANGE IN POLICY CLAIMS LIABILITY (GOVT-WIDE ONLY)	
5510005701	AMORTIZATION OF BOND ISSUE COSTS (GOVT-WIDE ONLY)	
5510005702	AMORTIZATION OF BOND DISCOUNTS (GOVT-WIDE ONLY)	
5510005703	AMORTIZATION OF DEFER LOSS ON REFUNDING (GOVT-WD)	
5510005704	AMORTIZATION OF BOND PREMIUMS (GOVT-WIDE ONLY)	
5510005900	GAIN/LOSS ON DISPOSAL OF CAP ASTS (GOVT-WIDE ONLY)	
5510006000	CONTRA-CHANGE IN NET PENSION LIABILITY (GOV WIDE)	
5510006101	CONTRA-GENERAL GOVERNMENT EXPENSES	
5510006106	CONTRA-TRANSPORTATION EXPENSES	
5510006107	CONTRA-DEPRECIATION-DOT	
5510006300	CONTRA-CHANGE IN COMPENSATED ABSENCES	
5510006400	CONTRA-CHANGE IN ACCRUED INTEREST EXPENSE	
5510006500	CONTRA-CHANGE IN POLICY CLAIMS EXPENSE	
5510006701	CONTRA-AMORTIZATION OF BOND ISSUE COSTS	
5510006702	CONTRA-AMORTIZATION OF BOND DISCOUNTS	
5510006703	CONTRA-AMORTIZATION OF DEFER LOSS ON REFUNDING	
5510006704	CONTRA-AMORTIZATION OF BOND PREMIUMS	
5510006900	CONTRA-GAIN/LOSS ON DISP OF CAP ASSETS	
5510101010	GENERAL GOVERNMENT	
5510201020	EDUCATION	
5510251025	HEALTH & ENVIRONMENT	
5510351035	SOCIAL SERVICES	
5510401040	ADMINISTRATION OF JUSTICE	
5510501050	RESOURCES & ECONOMIC DEVELOPMENT	
5510600000	TRANSPORTATION - FUND ONLY	
5510601060	TRANSPORTATION	
5510800000	CAPITAL OUTLAY - FUND ONLY	
5510801020	CAPITAL OUTLAY, EDUCATION EXP GOVTWIDE	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5510801040	CAPITAL OUTLAY, ADMIN OF JUST EXP GVTWD	
5510801050	CAPITAL OUTLAY, RES & ECON DEV EXP GVTWD	
5510801060	CAPITAL OUTLAY, TRANSP EXP GOVT-WIDE - DOT ONLY	
5510900000	PRINCIPAL RETIREMENT - BONDS & NOTES	
5510909999	PRINCIPAL RETIREMENT - BONDS AND NOTES -CONTRA	
5510910000	PRINCIPAL RETIREMENT - CAPITAL LEASES	
5510919999	PRINCIPAL RETIREMENT - CAPITAL LEASES - CONTRA	
5510950000	COST OF ISSUANCE - BONDS AND NOTES	
5510959999	COST OF ISSUANCE-BONDS AND NOTES-CONTRA	
5511000000	INTEREST EXPENSE - FUND ONLY	
5511001010	INTEREST - INTEREST EXP FUND, GEN GOVT EXP GVTWID	
5511001020	INTEREST-INTEREST EXP FUND, EDUCATION EXP GVTWIDE	
5511001025	INTEREST-INTEREST EXP FUND, HEALTH&ENV EXP GVTWID	
5511001035	INTEREST-INTEREST EXP FUND, SOCIAL SRV EXP GVTWID	
5511001040	INTEREST - INTEREST EXP FUND, ADMN JSTCE EXP GVTW	
5511001050	INTEREST - INTEREST EXP FUND, RESOURCES EXP GVTWD	
5511001060	INTEREST - INTEREST EXP FUND, TRANSP EXP GOVTWIDE	
5511001100	INTEREST - INTEREST EXP FUND & GOVTWIDE	
5511101010	INTERGOVERNMENTAL, GEN GOV EXP GOVTWIDE	
5511101020	INTERGOVERNMENTAL, EDUCATION EXP GVTWID	
5511101025	INTERGOVERNMENTAL, HEALTH EXP GOVTWIDE	
5511101035	INTERGOVERNMENTAL, SOC SERV EXP GOVTWID	
5511101060	INTERGOVERNMENTAL, TRANSP EXP GOVT-WIDE - DOT ONLY	
5513021000	ACCRUE NET PENSION OBLIGATION FOR NGPS	
5520000000	ADMINISTRATIVE EXPENSES - FIDUCIARY FUNDS	
5520001010	OPERATING-INTERNAL SERVICE FUNDS	
5520001020	OPERATING-INTERNAL SERVICE, EDUC EXP GOVTWIDE	
5520001025	OPERATING-INTERNAL SERVICE, HEALTH EXP GOVTWIDE	
5520001040	OPERATING-INTERNAL SERVICE, ADMIN OF JUST GOVTWID	
5520002000	OPERATING-BUSINESS-TYPE ACTIVITIES	
5520210000	REFUNDS OF CONTRIBUTIONS TO MEMBERS	
5520391010	OTHER OPERATING EXPENSES-INTERNAL SERVICE FUNDS	

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5520392000	OTHER OPERATING EXPENSES-BUSINESS-TYPE ACTIVITIES	
5520452000	SCHOLARSHIPS AND FELLOWSHIPS	
5520500000	OTHER POST-EMPLOYMENT BENEFITS	
5520501010	BENEFITS AND CLAIMS-INTERNAL SERVICE FUNDS	
5520502000	BENEFITS AND CLAIMS-BUSINESS-TYPE ACTIVITIES	
5520510000	REGULAR RETIREMENT BENEFITS	
5520520000	SUPPLEMENTAL RETIREMENT BENEFITS	
5520530000	DEATH BENEFITS CLAIMS	
5520540000	ACCIDENTAL DEATH BENEFITS	
5520560000	DEFERRED RETIREMENT BENEFITS	
5520572000	TUITION PLAN DISBURSEMENTS	
5520580000	WITHDRAWALS, POOL PARTICIPANTS	
5520590000	DISTRIBUTION TO PARTICIPANTS	
5520600000	DEPRECIATION EXPENSE-FIDUCIARY FUNDS	
5520601010	DEPRECIATION EXPENSE-INTERNAL SERVICE FUNDS	
5520602000	DEPRECIATION EXPENSE-BUSINESS-TYPE ACTIVITIES	
5520701010	AMORTIZATION EXPENSE-INTERNAL SERVICE FUNDS	
5520702000	AMORTIZATION EXPENSE-BUSINESS-TYPE ACTIVITIES	
5520722000	OPERATING INTEREST EXPENSE	
5520730000	INVESTMENT EXPENSE-FIDUCIARY FUNDS	
5520732000	INVESTMENT EXPENSE-BUSINESS-TYPE ACTIVITIES	
5520751010	NON-OPER INT EXPENSE-INTERNAL SERVICE FD	
5520752000	NON-OPERATING INTEREST EXPENSE	
5520753000	INVESTMENT PREMIUM AMORTIZATION	
5520770000	SECURITIES LENDING EXPENSE	
5520790000	PMTS IN ACCORD WITH TRUST AGREEMENTS-FID	
5520802000	OTHER NONOPERATING EXPENSE	
5830001000	MORTGAGE LOAN PRGM OTHER EXPENSE	To record miscellaneous expenditures in relation to the Mortgage Loan Program.
5830001001	TRUSTEE FEES	To record Trustee fee expenditures in relation to the Mortgage Loan Program.
5830002000	BAD DEBT EXPENSE - NVEST	To record bad debt relating to the loan program.
5830002001	BAD DEBT EXPENSE - LOAN PROGRAM	To record expenditures relating to the agency's fraud recovery efforts.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5830002010	BAD DEBT EXPENSE - NVEST AREA 004	To record bad debt relating to the loan program.
5830003000	REIMBURSABLE FORECLOSURE EXP	To record expenditures relating to foreclosure efforts, that are eligible for reimbursement.
5830003001	GAIN/LOSS ON FORECLOSURE PRINC	To record gains/losses relating to the principal amount of loans in foreclosure.
5830003002	GAIN/LOSS ON FORECLOSURE INTEREST	To record gains/losses relating to the interest amount of loans in foreclosure.
5830004000	SERVICING RELEASE FEES	To record expenditures relating to service release fees paid to the originator of a loan, in exchange for the rights to service the loan.
5830004001	LOAN SRVC EXP ACCR NO FM	To record expenditures (not related to a specific period) relating to service release fees paid to the originator of a loan, in exchange for the rights to service the loan.
5830004010	SERVICING FEES PAID TO SERVICER	To record expenditures relating to fees paid to service loans.
5830004020	SERVICING DEPT SERVICING EXPENSES	To record the departments expenditures relating to the costs of servicing loans.
5830005000	BOND ISSUANCE EXPENSE	To record expenditures relating to bond issuance.
5830005010	BOND INSURANCE EXPENSE	To record expenditures relating to insurance on bonds issued.
5830005020	OTHER BOND PROGRAM EXPENSES	To record miscellaneous expenditures relating to bond issued.
5830006000	DEFERED LOSS ERLY EXTINGUISHMENT OF DEBT	To record expenditures for deferred losses on early extinguishment of debt.
5830007000	OTHER BOND PROGRAM EXPENSES	To record miscellaneous expenditures relating to bond issued.
5830008000	HOUSING TRUST FUND AWARDS	To record expenditures relating to Housing Trust Fund Awards.
5836010000	BAD DEBT EXP - AR	To record expenditures for accounts receivable bad debt.
NOT NECESSARY	**EMPLOYEE DEDUCTIONS**	This classification should include the disbursement of employee deductions which have been withheld or deducted from the earnings of such employees.
5840010000	RETIREMENT-SRS EMP DED	To specifically classify the disbursement of amounts deducted from the earnings of an employee for the State Retirement system.
5840020000	RETIREMENT-PORS EMP DED	To specifically classify the disbursement of that portion of police officer's retirement deducted from the earnings of the employee.
5840030000	RETIREMENT-GARS EMP DED	To specifically classify the disbursement of that portion of retirement deducted from the earnings of members of the General Assembly.
5840040000	RETIREMENT-JSRS EMP DED	To specifically classify the disbursement of that portion of retirement deducted from the earnings of judges, justices, and solicitors.
5840050000	SOCIAL SECURITY WITHHELD	To specifically classify the disbursement of that portion of social security deducted from the earnings of the employee.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5840060000	INSURANCE WITHHELD	To specifically classify the disbursement of insurance deducted from the earnings of the employee.
5840070000	FEDERAL INCOME TAX WITHHELD	To specifically classify the disbursement of Federal Income Taxes deducted from the earnings of the employee.
5840080000	STATE INCOME TAX WITHHELD	To specifically classify the disbursement of State Income Taxes deducted from the earnings of the employee.
5840110000	PARKING	To specifically classify the disbursement of parking fees deducted from the earnings of the employee.
5840120000	RETIREMENT ORP-EMP DED	To specifically classify the disbursement of amounts deducted from the earnings of an employee for the Optional Retirement Program.
5840130000	DEDUCTION PROCESSING FEE	To classify the disbursement of amounts charged to insurance plans, credit unions, deferred compensation plans and professional associations for processing payroll deductions.
5840140000	CHILD SUPPORT PROCESSING FEE	To classify the disbursement of amounts deducted from the earnings of the employee for child support processing fees.
5840150000	RETIREMENT UNELECTED-EMP DED	To classify the disbursement of amounts deducted from the earnings of an employee for retirement contributions until a retirement system election is made by the employee.
5840200000	SAVINGS BONDS	To specifically classify the disbursement of amounts deducted from the earnings of the employee for the U. S. Government Savings Bonds.
5840210000	UNITED FUND	To specifically classify the disbursement of amounts deducted from the earnings of the employee for United Fund Contributions.
5840230000	CREDIT UNION	To specifically classify the disbursement of amounts deducted from the earnings of the employee for payments to the credit union.
5840250000	TAX SHELTER ANNUITY	To specifically classify the disbursement of amounts deducted from employees for payment for a tax shelter annuity.
5840270000	DEFERRED COMPENSATION	To specifically classify the disbursement of amounts deducted from the earnings of the employee for Deferred Compensation.
5840280000	US ACT CHAPTER XIII	To specifically classify the disbursement of amounts deducted from the earnings of the employee for U. S. Act Chapter XIII.
5840300000	INSTALLMENT SVC PURCHASE PROGRAM-EMP DED	To specifically classify the disbursement of installment purchase program deductions withheld from the earnings of the employee.

EXPENDITURE GENERAL LEDGER ACCOUNTS		
G/L ACCOUNT	**GENERAL LEDGER NAME**	**DEFINITION OF ACCOUNTS**
5840310000	DCIA DEDUCTIONS	To specifically classify the disbursement of amounts deducted from the earnings of the employee for the Debt Control Improvement Act.
5840400000	UNCLASSIFIED DEDUCTIONS	To classify the disbursement of amounts deducted from the earnings of the employee which have not otherwise been specifically classified.
NOT NECESSARY	**PROJECT ALLOCATIONS NETTING TO ZERO**	To allocate cash to projects to comply with the Federal Cash Management Improvement Act.
5850010000	PROJECT ALLOCATIONS NETTING TO ZERO	This G/L account will allow agencies to allocate cash to projects to comply with the Federal Cash Management Improvement Act. A cost allocation pool project will record expenditure credits and several other projects will record expenditure debits.
5910010000	LUMP SUM AGENCY WITHDRAWALS	To record lump sum expenditures for agencies not on SCEIS.
NOT NECESSARY	**PERSONAL SERVICES - UNCLASSIFIED**	
5920010000	SENATORS	Elected Legislative Members and Officers.
5920020000	THE SPEAKER	Elected Legislative Members and Officers.
5920030000	PRESIDENT OF THE SENATE	Elected Legislative Members and Officers.
5920040000	PRESIDENT PRO TEMPORE	Elected Legislative Members and Officers.
5920050000	SPEAKER PRO TEMPORE	Elected Legislative Members and Officers.
5920070000	REPRESENTATIVES	Elected Legislative Members and Officers.
5940060000	STAFF COUNSEL-JUDICIARY COMM P	Unclassified Legislative - House.
5940080000	STAFF COUNSEL-ED & PUB WKS COM P	Unclassified Legislative - House.
5940910000	UNCLASS LEG MISC P	Unclassified Legislative - House.
5950010000	UNCLASS-LEG-MISC-PRINTING, INFO & TECH	Unclassified Legislative - Printing, Information and Technology Systems.
5950020000	DIRECTOR	Unclassified Legislative - Printing, Information and Technology Systems.
5950030000	UNCLASSIFIED-TEMP-LEGISLATIVE PRINTING	Unclassified Legislative - Printing, Information and Technology Systems.
5960010000	CODE COM & DIRECTOR P	Unclassified Legislative - Codification of Laws and Legislative Council.
5970010000	DIRECTOR P	Unclassified Legislative - Legislative Audit Council.
5970020000	UNCLASSIFIED-LEGISLATIVE-MISC-LAC	Unclassified Legislative - Legislative Audit Council.
5980010000	EXECUTIVE DIRECTOR	Unclassified Legislative - Miscellaneous Study Committee.
5980020000	UNCLASSIFIED LEGISLATIVE MISCELLANEOUS	Unclassified Legislative - Miscellaneous Study Committee.
5990010000	TEMPORARY HELP	Unclassified Legislative - Senate.
5990020000	UNCLASS-LEG SENATE	Unclassified Legislative - Senate.