

**EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - MARCH 2024**

G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5021310000	MEDICAL & HEALTH SERVICES	<del>5021310000 - 5021310009</del> : 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.	Updated G/L range
5021310003	MEDICAL & HEALTH SERVICES - LABORATORY SERVICES	To record medical and health expenditures for drug testing and other laboratory fees.	New G/L Account.
5021310004	MEDICAL & HEALTH SERVICES-IMAGING & RADIOLOGY SERV	To record medical and health expenditures for services pertaining to imaging or radiology such as X-ray, mobile X-ray, CT-scan, MRI, etc.	New G/L Account.
5021310005	MEDICAL & HEALTH SERVICES - NURSING SERVICES	To record medical and health expenditures for Registered Nurse, Nursing Assistant, License Practical Nurse, and other nursing related services.	New G/L Account.
5021310006	MEDICAL & HEALTH SERVICES - AMBULANCE SERVICES	To record medical and health expenditures for emergent and non-emergent ambulance services.	New G/L Account.
5021310007	MEDICAL & HEALTH SERVICES - PSYCHIATRIC SERVICES	To record medical and health expenditures for psychiatrist services, physician assistant services, and advanced practice registered nurses delivering psychiatric services.	New G/L Account.
5021310008	MEDICAL & HEALTH SERVICES - DENTAL SERVICES	To record medical and health expenditures for dental services.	New G/L Account.
5021310009	MEDICAL & HEALTH SRV-OPTOMETRIST & OPTHALMOLOGIST	To record medical and health expenditures for Optometrist and Ophthalmologist services.	New G/L Account.
5040060000	SHORT TERM RENT-NON STATE OWNED BUILDING	<p>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.</p> <p>Please note: In most circumstances, the State’s general leasing laws will apply to an agreement to acquire the right to use another party’s real property under which agencies are statutorily required to consult with the Department of Administration’s Division of Facilities Management &amp; Property Services (Code of Law §’s 1-11-55, 1-11-56, and 1-11-65, as well as Regulation 19-447.1000). While staff-level approval may be available, these laws generally call for review by the Joint Bond Review Committee and approval by the State Fiscal Accountability Authority prior to entering into the lease. In most circumstances, the Consolidated Procurement Code – including emergency procurement procedures, will not apply to an acquisition of the right to use another party’s real property whether the rights are conveyed by a rental or short term lease agreement.</p>	<p>Added "Please note: In most circumstances, the State’s general leasing laws will apply to an agreement to acquire the right to use another party’s real property under which agencies are statutorily required to consult with the Department of Administration’s Division of Facilities Management &amp; Property Services (Code of Law §’s 1-11-55, 1-11-56, and 1-11-65, as well as Regulation 19-447.1000). While staff-level approval may be available, these laws generally call for review by the Joint Bond Review Committee and approval by the State Fiscal Accountability Authority prior to entering into the lease. In most circumstances, the Consolidated Procurement Code – including emergency procurement procedures, will not apply to an acquisition of the right to use another party’s real property whether the rights are conveyed by a rental or short term lease agreement." to definition.</p>

**EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - MARCH 2024**

G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5040070000	RENT-STATE OWNED REAL PROPERTY	<p><b>5040070000 - 5040070001:</b> 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.</p> <p>Please note: In most circumstances, the State's general leasing laws will apply to an agreement to acquire the right to use another party's real property under which agencies are statutorily required to consult with the Department of Administration's Division of Facilities Management &amp; Property Services (Code of Law §'s 1-11-55, 1-11-56, and 1-11-65, as well as Regulation 19-447.1000). While staff-level approval may be available, these laws generally call for review by the Joint Bond Review Committee and approval by the State Fiscal Accountability Authority prior to entering into the lease. In most circumstances, the Consolidated Procurement Code – including emergency procurement procedures, will not apply to an acquisition of the right to use another party's real property whether the rights are conveyed by a rental or lease agreement.</p>	<p>Added "Please note: In most circumstances, the State's general leasing laws will apply to an agreement to acquire the right to use another party's real property under which agencies are statutorily required to consult with the Department of Administration's Division of Facilities Management &amp; Property Services (Code of Law §'s 1-11-55, 1-11-56, and 1-11-65, as well as Regulation 19-447.1000). While staff-level approval may be available, these laws generally call for review by the Joint Bond Review Committee and approval by the State Fiscal Accountability Authority prior to entering into the lease. In most circumstances, the Consolidated Procurement Code – including emergency procurement procedures, will not apply to an acquisition of the right to use another party's real property whether the rights are conveyed by a rental or lease agreement." to definition.</p>
5051530000	MOVING EXPENSES	<p>This G/L has been blocked for posting. 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 are paid out of payroll G/L 5010980000 MOVING EXPENSE REIMBURSEMENT - REPORTABLE.</p>	<p>Changed definition from "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."</p> <p>to</p> <p>"This G/L has been blocked for posting. 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 are paid out of payroll G/L 5010980000 MOVING EXPENSE REIMBURSEMENT - REPORTABLE."</p>

**REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - MARCH 2024**

G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
4060130000	PUB SERV CO ASSESS TAX	To receive the assessments levied by the Department of Revenue against the various Public Service Companies in the State as directed by Code of Law § 58-3-100. Received from the various County Treasurers.	Change definition from "To receive the assessments levied by the Comptroller General's Office against the various Public Service Companies in the State. Received from the various County Treasurers."  to  "To receive the assessments levied by the Department of Revenue against the various Public Service Companies in the State as directed by Code of Law § 58-3-100. Received from the various County Treasurers."
4110020000	MISCELLANEOUS FEE	<del>4110020000 - 4110020016</del> : Fee charged for service for which no specific G/L account has been established. If otherwise classified, do not charge to this G/L account.	Updated G/L account range to include 4110020016.
4110020016	STRUCTURED SETTLEMNT PURCHASE COMPANIES REGISTRATN	Registration fees collected by the Secretary of State from structured settlement payment companies operating in South Carolina due to the creation of the Structured Settlement Protection Act (S. 259) {Rat #29, Act #22 of 2023}. Section 15-50-90, Amended 1976 Code of Law.	New G/L Account.
4220160000	STRUCTURED SETTLEMENT PURCHASE COMPANIES FINES	Administrative fines assessed by the Secretary of State for individuals who fails to file a registration application by the deadline to become a structured settlement payment company per the Structured Settlement Protection Act (S. 259) {Rat #29, Act #22 of 2023}. Section 15-50-160, Amended 1976 Code of Law.	New G/L Account.