

**EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - DECEMBER 2023**

<b>G/L ACCOUNT</b>	<b>GENERAL LEDGER NAME</b>	<b>DEFINITION OF ACCOUNTS</b>	<b>UPDATES</b>
5010700000	OTHER PERSONAL SERVICE	This G/L account is used for budgetary purposes only.	This G/L account is blocked from posting and has been removed from the definitions file.
5019999ALP	ALP LABOR ALLOCATION		Removed from definitions file. Commitment item only account.
5019999IDC	INDIRECT COST ALLOCATION		Removed from definitions file. Commitment item only account.
5019999MIS	MIS MISCELLANEOUS		Removed from definitions file. Commitment item only account.
501ACCR001	ACCRUED PAYROLL (NOT FM RELEVANT)		This G/L account is blocked from posting and has been removed from the definitions file.
5039999LAB	MATERIAL TESTING LAB		Removed from definitions file. Commitment item only account.
5039999SSC	SIGN SHOP CHARGES		Removed from definitions file. Commitment item only account.
5050070001	TRAINING – IN-STATE REGISTRATION FEES	Duplicate G/L account has been blocked. Please use G/L 5050070000.	This G/L account is blocked from posting and has been removed from the definitions file.
5050570001	TRAINING – OUT-OF-STATE REGISTRATION FEES	Duplicate G/L account has been blocked. Please use G/L 5050570000.	This G/L account is blocked from posting and has been removed from the definitions file.
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.	Removed from definitions file. Commitment item only account.
5130000101	HR - RETIREMENT-SRS		This G/L account is blocked from posting and has been removed from the definitions file.
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.	This G/L account is blocked from posting and has been removed from the definitions file.
513ACCR001	FRINGE BENEFITS NOT FM RELEVANT	To record miscellaneous employee contributions that are not tied to a specific period.	This G/L account is blocked from posting and has been removed from the definitions file.
5150030000	ELECTRICITY - NON-REAL ESTATE	Expenditures for electricity for non-real estate locations. Examples include: DOT electricity charges for street lights and electric vehicle charging. For real estate electricity charges G/L 5150039400 should be used.	Changed definition from "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."  to  "Expenditures for electricity for non-real estate locations. Examples include: DOT electricity charges for street lights and electric vehicle charging. For real estate electricity charges G/L 5150039400 should be used."
5510006410	CONTRA-CHANGE IN UNEARNED REVENUE		New G/L Account.
5510007001	CONTRA-CHANGE IN DEFERRED INFLOWS		New G/L Account.

**REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - DECEMBER 2023**

G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
4140210004	MANUAL BILLING RECEIPTS		This G/L account is blocked from posting and has been removed from the definitions file.
4160030000	PROFESSIONAL & OCCUPATION EXAM FEE	A fee collected from individuals for an examination under the Department of Labor, Licensing and Regulation. The fee does not include any separate fees as may be required for application or license. Also see G/L 4160060000.	Change last sentence of description from "See also 4160050000, 4160060000, or 4160580000."  to  "Also see G/L 4160060000."
4160050000	"PROFESSIONAL & OCCUPATION APPLIC, EXAM/LICENSE FE	An all inclusive fee for those boards and commissions under the Department of Labor, Licensing and Regulation who do not require separate fees for an application, examination or license.	This G/L account is blocked from posting and has been removed from the definitions file.
4160060000	PROFESSIONAL & OCCUPATION APPLICATION FEE	For an application for individuals or entities applying to agencies in the Department of Labor, Licensing and Regulation for a new or initial license. The fee does not include any separate fees as may be required for examination or license. Also see G/L 4160030000.	Change last sentence of description from "See also 4160050000, 4160580000 or 4160030000."  to  "Also see G/L 4160030000."
4160250000	"PROFESS & OCCUPATION SHOP, FACILITY OR BRANCH LIC	A fee collected to issue a license or permit to operate a shop, facility or branch office for professions and occupations in the Department of Labor, Licensing and Regulation.	This G/L account is blocked from posting and has been removed from the definitions file.
4160370000	PEST CONTROL BUSINESS LICENSE	G/L NOT CURRENTLY IN USE. Business license issued to structural pest control businesses by Clemson University - Public Service Activities. Proviso 61.4, 1991-92 Appropriation Act.	This G/L account is blocked from posting and has been removed from the definitions file.
4160560000	PROFESS & OCCUPATION APPRENTICE, TEMP, PROVIS LIC	Licenses or permits issued under the Department of Labor, Licensing and Regulation for those who will serve in an apprentice or temporary status, or in a limited license capacity, or under provisional license conditions. This includes any application fee.	This G/L account is blocked from posting and has been removed from the definitions file.
4160580000	PROFESSIONAL & OCCUPATION LICENSE FEE	A new or initial license, permit or special license fee issued under the Department of Labor, Licensing and Regulation. This fee is for the issuance of a new license only and does not include any separate fees as may be required for an application or exam.	This G/L account is blocked from posting and has been removed from the definitions file.
4350010000	LOTTERY COMMISSION PAYROLL PROCESS FEE	G/L NOT CURRENTLY IN USE. Fee charged to South Carolina Lottery Commission for payroll processing. Proviso 59.4, 2003 Appropriation Act.	This G/L account is blocked from posting and has been removed from the definitions file.
4360040000	VITAL RECORDS FEE	<b>4360040000 - 4360040014:</b> Fee charged by DHEC for services rendered in the vital records system.	Updated G/L account range to include 4360040014.
4360040014	VITAL RECORDS ADMINISTRATIVE PENALTIES	Administrative penalty for death certificate filed more then five days after the date of death.	New G/L Account.
4480330000	SALE OF GASOLINE	Proceeds received from sale of gasoline.	This G/L account is blocked from posting and has been removed from the definitions file.
4520020003	MEDICAL CANCELLATIONS		This G/L account is blocked from posting and has been removed from the definitions file.
4520020007	RECOUPMENTS 10'S		This G/L account is blocked from posting and has been removed from the definitions file.

**REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - DECEMBER 2023**

G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
4530180000	HEALTH CARE MOE	G/L NOT CURRENTLY IN USE. Nonrecurring revenue transferred from selected agencies to the State Treasurer's Office for distribution to selected agencies. Pursuant to Fiscal Year 2009 Proviso 90.13.	This G/L account is blocked from posting and has been removed from the definitions file.
4890030000	FY2009 PROVISO 90.13 NON-RECURRING REVENUE	G/L NOT CURRENTLY IN USE. Revenue received by an agency from non-recurring revenue generated from various sources. Pursuant to Fiscal Year 2009 Proviso 90.13.	This G/L account is blocked from posting and has been removed from the definitions file.
4890150000	UNEMPLOYMENT COMPENSATION FUND ADMIN FEE TRANSFER	G/L NOT CURRENTLY IN USE. Transfer of funds to the Comptroller General's Office to recover the costs of administering the Unemployment Compensation Fund. Proviso 59.10, Fiscal Year 2004-05 Appropriation Act.	This G/L account is blocked from posting and has been removed from the definitions file.
4890470000	FY07 PROV.73.17 NONRECURRING TRANSFER	G/L NOT CURRENTLY IN USE. Repayment of Trust Accounts from Fiscal Year 2005-06 Unobligated General Fund Revenues. Proviso 73.14, 2006-07 Appropriation Act.	This G/L account is blocked from posting and has been removed from the definitions file.