

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

G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5030010000	OFFICE SUPPLIES	<del>5030010000 - 5030010009</del> : 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, unmanned aerial vehicles/drones (< \$2,500) not used to capture, develop or process still or motion pictures, etc.	Added "unmanned aerial vehicles/drones (< \$2,500) not used to capture, develop or process still or motion pictures".
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, unmanned aerial vehicles/drones (< \$2,500), etc.	Added "unmanned aerial vehicles/drones (< \$2,500)" to definition.
5031479202	HOLIDAY DECORATIONS	Real Estate - Holiday and special event decorations expense.	Changed definition from "Real Estate - Common area holiday and special event decorations expense."  to  "Real Estate - Holiday and special event decorations expense."
5112510003	RENTAL ASSISTANT PORT-IN URP	To record utilities (URP) payments directly to tenants in the SC Housing portability program.	New G/L Account.
5112510004	RENTAL ASSISTANT PORT-IN HAP	To record HAP payments to landlords for SC Housing PORT-IN vouchers.	New G/L Account.
5112510005	RENTAL ASSISTANT PORT-OUT HAP/URP	To record HAP/URP payments to other receiving PHA's for SC Housing PORT-OUT HAP vouchers.	New G/L Account.
5112510006	RENTAL ASSISTANT PORT-OUT ADMIN FEES	To record PORT-OUT administration fees payment to other receiving PHA's for SC Housing PORT-OUT HAP vouchers.	New G/L Account.
5112510030	BAD DEBT EXPENSES - HOUSING ASSIST FRAUD	To record bad debt expenses for SC Housing vouchers.	New G/L Account.
5182000000	GENERAL FUND LOAN DISTRIBUTION TO NON STATE AGENCY	To be used when a state agency has been authorized to loan money from the General Fund to a non-state agency. Note: Not common. Please contact the CG's Office prior to using this account.	New G/L Account.
5190510000	OTHER LOSSES	To classify any losses incurred by an agency. Examples: Fraudulent activity affecting an agency's cash, write-off of bad debt and amounts deemed to be uncollectible, etc. Note: Prior to writing off any receivable balances agencies should seek assistance from the SC Department of Revenue through one of their two collection programs: Setoff Debt and GEAR.	Added "write-off of bad debt and amounts deemed to be uncollectible, etc. Note: Prior to writing off any receivable balances agencies should seek assistance from the SC Department of Revenue through one of their two collection programs: Setoff Debt and GEAR." to the definition.
5500000000 – 5509999999	ACFR DISCRETELY COMPONENT UNIT EXPENDITURES	This range of accounts is intended for Annual Comprehensive Financial Report (ACFR) use only.	Added GL account range and definition. Removed GL 5500003000 from the list.
5510000000 – 5519999999	ACFR GOVERNMENT FUND EXPENDITURES	This range of accounts is intended for Annual Comprehensive Financial Report (ACFR) use only.	Added GL Account Range. Removed GL accounts 5510001060 to 5513021000 from the list.
5520000000 – 5529999999	ACFR PROPRIETARY FUND EXPENDITURES	This range of accounts is intended for Annual Comprehensive Financial Report (ACFR) use only.	Added GL Account Range. Removed GL accounts 5520001010 to 5520802000 from the list.
5850040000	DOT - TESTING LAB CHARGES	This G/L account will be used by the South Carolina Department of Transportation to record the allocation of testing lab charges to projects and grants.	New G/L Account.
5850050000	DOT - EQUIPMENT MILEAGE CHARGES	This G/L account will be used by the South Carolina Department of Transportation to allocate equipment mileage to projects and grants.	New G/L Account.
5850060000	DOT - SIGN SHOP CHARGES	This G/L account will be used by the South Carolina Department of Transportation to allocate sign shop expenditures to projects and grants.	New G/L Account.

REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - DECEMBER 2024

G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
<b>No updates</b>			