

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - SEPTEMBER 2026			
G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5040060000	SHORT TERM RENT-NON STATE OWNED BUILDING	Short-Term or Low-value 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. Also used for expenditures for leases to non-State parties on leases of real property rentals when the related asset's value is \$100,000 or less. 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 & 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.	Changed first paragraph from "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." to "Short-Term or Low-value 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. Also used for expenditures for leases to non-State parties on leases of real property rentals when the related asset's value is \$100,000 or less."
5040067000	LEASE - LOW VALUE COPIER EQUIPMENT	IT - Low Value Copier Rentals (IT Tracking) - Expenditures for copier rentals. This G/L should be used when the related asset's value is \$100,000 or less.	Changed second sentence in definition from "This G/L should be used when the related asset's value is \$5,000 or less." to "This G/L should be used when the related asset's value is \$100,000 or less."
5040077000	LEASE - LOW VALUE DATA PROCESSING	IT - Low Value Data Processing Rentals (IT Tracking) - Expenditures for data processing/computers rentals. This G/L should be used when the related asset's value is \$100,000 or less.	Changed second sentence in definition from "This G/L should be used when the related asset's value is \$5,000 or less." to "This G/L should be used when the related asset's value is \$100,000 or less."

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G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5040080000	SHORT TERM RENT-NON STATE OWNED LAND	Short-Term or Low-Value 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. Also used for expenditures for leases to non-State parties on leases of real property rentals when the related asset's value is \$100,000 or less.	Changed definition from "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." to "Short-Term or Low-Value 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. Also used for expenditures for leases to non-State parties on leases of real property rentals when the related asset's value is \$100,000 or less."
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 G/L should be used when the related asset's value is \$100,000 or less. Examples: Water coolers, portable toilets, rental cars, tools, plants and golf carts.	Changed second sentence in definition from "This G/L should be used when the related asset's value is \$5,000 or less." to "This G/L should be used when the related asset's value is \$100,000 or less."
5112910000	HOUSING BUYOUT-PROPERTY ACQ PAYMENT-NON-REPORTABLE	To record lump sum payments made to homeowners for the acquisition of flood-prone properties under the Housing Buyout program administered by the South Carolina Office of Resilience. The Office of Resilience does not take title to the property; title passes directly to the county or third party at closing. Not reportable for 1099 purposes.	New G/L Account.
5112910001	RELOCATION ASST PYMT-HOUSING BUYOUT-NON-REPORTABLE	To record Uniform Relocation Assistance payments made directly to homeowners in connection with Housing Buyouts administered by the South Carolina Office of Resilience. This includes payments to persons whose real property is acquired or who are displaced as a result of a Housing Buyout. Not reportable for 1099 purposes.	New G/L Account.

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G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5130990000	OTHER EMPLOYER CONTRIBUTIONS	To record employer-paid fringe benefits and contribution costs that are not specifically classified under other accounts in the 513 series. This includes appropriations drawn to fund retirement system contributions pursuant to the annual Appropriations Act, as well as terminal leave payouts and other miscellaneous employer fringe contributions recovered through agency-wide assessments or internal clearing mechanisms.	Changed definition from "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." to "To record employer-paid fringe benefits and contribution costs that are not specifically classified under other accounts in the 513 series. This includes appropriations drawn to fund retirement system contributions pursuant to the annual Appropriations Act, as well as terminal leave payouts and other miscellaneous employer fringe contributions recovered through agency-wide assessments or internal clearing mechanisms."
5161280000	CAREER LADDER PROGRAM	To include distribution of EIA funding for the Career Ladder Teacher Strategic Compensation Program. This program is an educational reform initiative designed to shift public school teachers away from traditional, "one-size-fits-all" pay structures toward systems that tie salary increases to performance, leadership roles, and student growth.	New G/L Account.
5161340000	CHILD NUTRITION PROGRAM	To include distribution of EIA funding for the Child Nutrition Program. This program ensures that children have access to nutritious, safe, and affordable meals that support their health, growth, and ability to learn.	New G/L Account.
5161350000	IMAGINATION LIBRARY	To include distribution of EIA funding for the Imagination Library program which provides free, high-quality, age-appropriate books mailed directly to registered children from birth up to age five, regardless of family income.	New G/L Account.
5161360000	INSTITUTE OF PUBLIC POLICY (H270)	To include distribution of EIA funding for the Institute of Public Policy (H270) as a designated educational initiative funded through the University of South Carolina to drive data-driven policy research and community leadership.	New G/L Account.
5161370000	SIGN LANGUAGE	To include distribution of EIA funding for the Sign Language program to strengthen South Carolina's educational sign-language interpreter workforce and improve the quality of interpreting services provided to students who are deaf or hard of hearing.	New G/L Account.