

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - DECEMBER 2025

G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
5021310010	MEDICAL & HLTH SRV-PHYSICAL & OCCUPATIONAL THERAPY	To record medical and health expenditures for physical & occupational therapy services.	New G/L Account.
5021310011	MEDICAL & HEALTH SERVICES - NEUROLOGICAL SERVICES	To record medical and health expenditures for neurological services.	New G/L Account.
5021310012	MEDICAL & HEALTH SERV - SPEECH PATHOLOGY SERVICES	To record medical and health expenditures for speech pathology services.	New G/L Account.
5021310013	MEDICAL & HEALTH SERVICES - MUSIC THERAPY SERVICES	To record medical and health expenditures for music therapy services.	New G/L Account.
5021610000	INVESTMENT EXPENSE	Expenditures for third party investment invoices, i.e., Bank of New York (BNY), Bloomberg (BBG); to be paid out of the BNY custodian account. For State Treasurer's Office use only.	New G/L Account.
5021610001	INVESTMENT ADMINISTRATIVE EXPENSE	State Treasurer's Office (STO) expenses associated with administering the investment portfolio funds. To be paid from the STO administrative operating fund with investment earnings received. For State Treasurer's Office use only.	New G/L Account.
5031530001	ETHANOL	Expenditures for ethanol supplies purchased to operate motor vehicles and equipment.	Added definition.
5130220000	PENSIONS - NONEMPLOYER CONTRIBUTION	To specifically classify refunds or credits of employer retirement contributions received from PEBA. Example: employer contribution checks agencies may receive annually from PEBA to offset an increase in the 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.	Changed second sentence in definition from "Example: the 1% employer contribution checks agencies received in FY2018 – FY2020 to offset the increase in employer contribution rate." to "Example: employer contribution checks agencies may receive annually from PEBA to offset an increase in the employer contribution rate."

REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - DECEMBER 2025

G/L ACCOUNT	GENERAL LEDGER NAME	DEFINITION OF ACCOUNTS	UPDATES
4360090000	AMBULANCE ASSESSMENT FEES	Assessment fee charged to supplement Medicaid reimbursements for ambulance and emergency medical transportation services. The South Carolina Department of Health and Human Services shall establish each ambulance service's fee amount using the best data available as determined by the department in consultation with the South Carolina EMS Association and shall update each ambulance service's fee amount on a periodic basis, but at least annually, as updated information becomes available. All ambulance services, regardless of payment model, shall be charged a fee including, but not limited to, ambulance services using fee-for-service and managed care arrangements. Section 44-6-1115 of the Code of Laws.	New G/L Account.