

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - MARCH 2026

| G/L ACCOUNT | GENERAL LEDGER NAME | DEFINITION OF ACCOUNTS | UPDATES |
|-------------|-------------------------|--|---|
| 5040520002 | PEBA - REINSURANCE | This account is used by PEBA to record reinsurance (stop-loss) premium payments made to third-party insurers (for example, Blue Cross Blue Shield of South Carolina – BCBS) for high-claim protection on the State Health Plan. These payments protect the Plan against catastrophic or unusually large medical claims and represent an institutional (plan-level) operating cost paid directly by the State Health Plan. Under no circumstances shall this cost be passed on to individual subscribers as a line item, surcharge, premium increase, or any other fee. | New G/L account. |
| 5040807000 | LEASE - LOW VALUE SBITA | IT - This G/L account has been blocked for posting. Agencies should record non-capitalized SBITA expenditures (those under the \$100,000 threshold) using the appropriate 5030067XXX - Programs & Licenses G/L account. | <p>Changed definition from "IT - Low-Value Subscription Based Information Technology Agreements - Expenditures for SBITA's under a stated threshold and thus not capitalizable. Threshold has yet to be determined."</p> <p>to</p> <p>"IT - This G/L account has been blocked for posting. Agencies should record non-capitalized SBITA expenditures (those under the \$100,000 threshold) using the appropriate 5030067XXX - Programs & Licenses G/L account."</p> |
| 5040847000 | SHORT-TERM RENT - SBITA | IT - This G/L account has been blocked for posting. Agencies should record short-term SBITA expenditures (≤ 12 months) to the appropriate 5030067XXX - Programs & Licenses G/L account, as they do not meet capitalization requirements. | <p>Changed definition from IT - Short-Term Subscription Based Information Technology Agreements - Expenditures for SBITA's not exceeding 12 months and thus not capitalizable."</p> <p>to</p> <p>"IT - This G/L account has been blocked for posting. Agencies should record short-term SBITA expenditures (≤ 12 months) to the appropriate 5030067XXX - Programs & Licenses G/L account, as they do not meet capitalization requirements."</p> |

REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - MARCH 2026

| G/L ACCOUNT | GENERAL LEDGER NAME | DEFINITION OF ACCOUNTS | UPDATES |
|-------------|---------------------|------------------------|-------------|
| | | | No Updates. |