

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - MARCH 2020			
G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	UPDATES
5021480000	PROMOTIONAL	Expenditures for services to promote various agency projects and/or support of volunteer workers. Includes expenditures for industrial prospects. Examples: Billboards, advertising of a promotional nature, social media advertising, pamphlet distribution, etc.	Added "social media advertising" to the list of examples.
5021540000	NON-IT & NON-REAL ESTATE OTHER PROFESS SERVICES	5021540000 - 5021540006: To include all non-IT and non-real estate professional services not otherwise classified. Examples: Financial report, character profile, lettering of signs and certificates, Dunn & Bradstreet, news service (AP, UPI), T.V. rating service (Neilson), actors, artists, engraving, witness fees, pilot services, tree removal services, moving of mobile homes and houses, framing of pictures and certificates, moving charges, etc.	Added "moving charges" to the list of examples.
5025000000	INSURANCE RECOVERIES CONTRA - SERVICES	As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.	New G/L Account
5025000001	INSURANCE RECOVERIES CONTRA - LEGAL SETTLEMENTS	As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.	New G/L Account

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5025000002	INSURANCE RECOVERIES CONTRA - ATTORNEY FEES	As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.	New G/L Account
5025000003	INSURANCE RECOVERIES CONTRA - VEHICLE SERVICES	As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.	New G/L Account
5025007000	INSURANCE RECOVERIES CONTRA - IT REPAIRS & MAINT	As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 – INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for IT related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('7' in the 7th position). The purpose of this is to keep the loss expenses incurred within the detail IT account and not have them be reduced for an insurance recovery.	New G/L Account

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5025009000	INSURANCE RECOV CONTRA - REAL EST REPAIRS & MAINT	As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 502XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for real estate related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('9' in the 7th position) and thus does not require a real estate internal order #. The purpose of this is to keep those loss expenses associated with a particular real estate unit and not have them be reduced for an insurance recovery.	New G/L Account
5035000000	INSURANCE RECOVERIES CONTRA - SUPPLIES & MATERIALS	As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS.	New G/L Account
5035007000	INSURANCE RECOV CONTRA - IT SUPPLIES & MATERIALS	As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 – INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for IT related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('7' in the 7th position). The purpose of this is to keep the loss expenses incurred within the detail IT account and not have them be reduced for an insurance recovery.	New G/L Account

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5035009000	INSURANCE RECOV CONTRA-REAL EST SUPPLIES & MATERLS	As per FY2020 proviso 117.46, agencies may retain, expend or carryforward any insurance reimbursement received. This contra G/L can be used by agencies receiving an insurance reimbursement in order to reduce overall 503XXXXXX expense and in turn increase current year budget authority. Agencies should not reduce the detail expense G/L accounts from which the costs associated with a loss are paid out of i.e. the loss expenses and the insurance recoveries should not be netted together. The loss expenses should remain where they are originally incurred and the insurance recovery should be coded separately to an insurance recovery contra account or to revenue G/L 4530040000 - INSURANCE CLAIMS. Note: although this account relates to an insurance recovery for real estate related insurance recoveries, this G/L is NOT in the real estate sequence of accounts ('9' in the 7th position) and thus does not require a real estate internal order #. The purpose of this is to keep those loss expenses associated with a particular real estate unit and not have them be reduced for an insurance recovery.	New G/L Account
5040810000	CONTRIBUTIONS	Expenditures which are in the nature of donations to institutions, individuals, or agencies which are not under the direct control or supervision of the State.	Removed "Requires line item appropriation in the budget." from the definition.
5050030000	IN STATE - AIR TRANSPORTATION	5050030000 - 5050031000 : Expenditures for air transportation expenses incurred while traveling on official business of the State within the State.	Changed long text from "IN STATE-AIR TRANS" to "IN STATE - AIR TRANSPORTATION"
5050031000	HR TRAVEL - IN STATE - AIR TRANSPORTATION		Changed long text from "HR - IN STATE-AIR TRANSPORTATION" to "HR TRAVEL - IN STATE - AIR TRANSPORTATION"
5050041000	HR TRAVEL - IN STATE - AUTO MILEAGE		Changed long text from "HR - IN STATE-AUTO MILEAGE" to "HR TRAVEL - IN STATE - AUTO MILEAGE"
5050050000	IN STATE - OTHER TRANSPORTATION	Expenditures paid for transportation cost other than for air or private auto incurred while traveling on official business of the State within the State. Examples: Railroad, Bus, Vendor Rental Car, Taxi, etc.	Changed long text from "IN STATE-OTHER TRANS" to "IN STATE - OTHER TRANSPORTATION"
5050060000	IN STATE - MISCELLANEOUS TRAVEL EXPENSE	Expenditures for all other cost incurred while traveling on official business of the State within the State. Examples: Parking, Telephone, etc.	Changed long text from "IN STATE-MISC TR EXP" to "IN STATE - MISCELLANEOUS TRAVEL EXPENSE"
5050510000	OUT OF STATE - MEALS (NON-REPORTABLE)	Expenditures for meal expenses incurred while traveling overnight on official business of the State outside of the State of South Carolina but still within the United States.	Changed long text from "OUT STATE-MEALS (NON-REPORTABLE)" to "OUT OF STATE - MEALS (NON-REPORTABLE)"
5050520000	OUT OF STATE - LODGING	Expenditures for lodging expenses incurred while traveling on official business of the State outside of the State of South Carolina within the United States.	Changed long text from "OUT STATE-LODGING" to "OUT OF STATE - LODGING"

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5050530000	OUT OF STATE - AIR TRANSPORTATION	5050530000 - 5050531000: Expenditures for air transportation expenses incurred while traveling on official business of the State outside of the State of South Carolina within the United States.	Changed long text from "OUT STATE-AIR TRANS" to "OUT OF STATE - AIR TRANSPORTATION"
5050531000	HR TRAVEL - OUT OF STATE - AIR TRANSPORTATION		Changed long text from "HR - OUT STATE-AIR TRANSPORTATION" to "HR TRAVEL - OUT OF STATE - AIR TRANSPORTATION"
5050540000	OUT OF STATE - AUTO MILEAGE	5050540000 - 5050541000: Expenditures paid as reimbursement for private car mileage incurred while traveling on official business of the State outside of the State of South Carolina within the United States.	Changed long text from "OUT STATE-AUTO MILEAGE" to "OUT OF STATE - AUTO MILEAGE"
5050540001	OUT OF STATE - AUTO MILEAGE REDUCED		
5050541000	HR TRAVEL - OUT OF STATE - AUTO MILEAGE		Changed long text from "HR - OUT STATE-AUTO MILEAGE" to "HR TRAVEL - OUT OF STATE - AUTO MILEAGE"
5050550000	OUT OF STATE - OTHER TRANSPORTATION	Expenditures paid for transportation costs other than for air or private auto incurred while traveling on official business of the State outside of the State of South Carolina but still within the United States. Examples: Railroad, bus, vendor rental car, taxi, Uber, etc.	Changed long text from "OUT STATE-OTHER TRANS" to "OUT OF STATE - OTHER TRANSPORTATION"
5050550001	TRAINING – OUT OF STATE OTHER TRANSPORTATION-OTHER	Expenditures paid for transportation costs other than for air or private auto incurred while traveling for agency approved training outside of the State of South Carolina but still within the United States. Examples: Railroad, bus, vendor rental car, taxi, Uber, etc.	Changed long text from "TRAINING – OUT OF STATE OTHER TRANSP-OTHER" to "TRAINING – OUT OF STATE OTHER TRANSPORTATION-OTHER"
5050560000	OUT OF STATE - MISCELLANEOUS TRAVEL EXPENSE	Expenditures for all other costs incurred while traveling on official business of the State outside of the State of South Carolina within the United States. Examples: Parking, telephone, etc.	Changed long text from "OUT STATE-MISC TR EXPENSE" to "OUT OF STATE - MISCELLANEOUS TRAVEL EXPENSE"
5050570000	OUT OF STATE - REGISTRATION FEES	Fees to attend conferences, teleconferences, workshops or seminars held outside of the State of South Carolina but still within the United States on a per person basis.	Changed long text from "OUT STATE-REGISTRATION FEES" to "OUT OF STATE - REGISTRATION FEES"
5050580000	OUT OF STATE - SUBSISTENCE ALLOWANCE	Payment of a set subsistence monetary allowance provided by the State for certain State officials while traveling outside of the State of South Carolina within the United States. Examples: Public Service Commissioners, Employment Security Commissioners, members of the General Assembly, Workers' Compensation Commissioners, fruit and vegetable inspectors.	Changed long text from "OUT STATE-SUBSISTENCE ALLOWANCE" to "OUT OF STATE - SUBSISTENCE ALLOWANCE"
5051030000	FOREIGN TRAVEL - AIR TRANSPORTATION	5051030000 - 5051031000: Expenditures for air transportation expenses incurred while traveling on official business of the State outside of the continental limits of the United States.	Changed long text from "FOREIGN TRAVEL-AIR TRANS" to "FOREIGN TRAVEL - AIR TRANSPORTATION"
5051031000	HR - FOREIGN TRAVEL - AIR TRANSPORTATION		Changed long text from "HR - FOREIGN TRAVEL-AIR TRANS" to "HR - FOREIGN TRAVEL - AIR TRANSPORTATION"

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5051050000	FOREIGN TRAVEL - OTHER TRANSPORTATION	Expenditures paid for transportation costs other than for air or private auto incurred while traveling on official business of the State outside of the continental limits of the United States. Examples: Railroad, bus, vendor rental car, taxi, etc.	Changed long text from "FOREIGN TRAVEL-OTHER TRANS" to "FOREIGN TRAVEL - OTHER TRANSPORTATION"
5051060000	FOREIGN TRAVEL - MISCELLANEOUS TRAVEL EXPENSE	Expenditures for all other costs incurred while traveling on official business of the State outside of the continental limits of the United States. Examples: Parking, telephone, etc.	Changed long text from "FOREIGN TRAVEL-MISC TR EXPENSE" to "FOREIGN TRAVEL - MISCELLANEOUS TRAVEL EXPENSE"
5051080000	FOREIGN TRAVEL - SUBSISTENCE ALLOWANCE	Payment of a set subsistence monetary allowance provided by the State for certain State officials while traveling outside of the continental limits of the United States.	Changed long text from "FOREIGN TRAVEL-SUBSISTENCE ALLOW" to "FOREIGN TRAVEL - SUBSISTENCE ALLOWANCE"
5051540000	LEASED CAR - STATE OWNED	Expenditures for transportation costs on state owned leased cars. For permanently assigned vehicles to state employees, the name of the employee must be included in the documentation.	Changed definition from "Expenditures for transportation costs on state owned leased cars. If car is assigned permanently to a state employee, indicate name and social security number on documentation." to "Expenditures for transportation costs on state owned leased cars. For permanently assigned vehicles to state employees, the name of the employee must be included in the documentation."
5051560000	TRAVEL - COMMUTING MILEAGE REIMBURSEMENT	Commuting mileage reimbursement for the use of vehicles that are leased from the Department of Administration, Division of Operations.	Changed long text from "TRAV-COMMUTING MILEAGE REIMB" to "TRAVEL - COMMUTING MILEAGE REIMBURSEMENT"
5060999996	MASTER LEASE ASSET CONTRA	To record the purchase of assets that are entered in through the master lease program.	New G/L account

REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - MARCH 2020			
G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	UPDATES
4110020000	MISCELLANEOUS FEE	4110020000 - 4110020015: Fee charged for service for which no specific G/L account has been established. If otherwise classified, do not charge to this G/L account.	Updated G/L account range
4110020015	MEDICAL RECORDS REQUESTS	Revenue collected for Medical Records Requests.	New G/L account
4160230000	FINANCE CO LICENSE	4160230000 - 4160230004: A license issued to companies that are engaged in the finance business.	Updated G/L range
4160230003	SUPERVISED BRANCH APP FEES	Supervised Lender branch office license application fees received by the Board of Financial Institutions.	New G/L account
4160230004	SUPERVISED BRANCH RENEWAL FEES	Supervised Lender branch office license renewal fees received by the Board of Financial Institutions.	New G/L account
4160430000	DEFERRED PRESENTATION APPL FEE	4160430000 - 4160430003: Fee collected when applying for a deferred presentment/check cashing services license. Section 34-39-150, 1976 Code.	Updated G/L range
4160430002	DEFERRED BRANCH APP FEES	Deferred Presentment branch office license application fees received by the Board of Financial Institutions.	New G/L account
4160430003	CHECK BRANCH APP FEES	Check Cashing branch office license application fees received by the Board of Financial Institutions.	New G/L account
4160440000	DEFERRED PRESENTATION ANNUAL FEE	4160440000 - 4160440004: A license issued by the State Board of Financial Institutions to deferred presentment/check cashing services. Section 34-39-150, 1976 Code.	Updated G/L range
4160440002	DEFERRED BRANCH RENEWAL FEES	Deferred Presentment branch office license renewal fees received by the Board of Financial Institutions.	New G/L account
4160440003	CHECK BRANCH RENEWAL FEES	Check Cashing branch office license renewal fees received by the Board of Financial Institutions.	New G/L account
4160440004	SUPERVISED BRANCH INVESTIGATION	Supervised branch office investigation fees received by the Board of Financial Institutions.	New G/L account
4350050000	PATIENT FEE	4350050000 - 4350050095: Revenue collected from paying patients. Includes payments received directly or indirectly from Social Security Administration or other retirement plans for the benefit of patients.	Updated G/L range to include G/L 4350050095
4350050095	OPTUM/UNITED BEHAVIORAL HEALTH MCO	To record and track MCO revenue from United Behavioral Health.	New G/L account