

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2019			
G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	CHANGES / UPDATES
5020077112	NETWORK, CIRCUIT & VOICE - DATA NETWORK	IT - Regular charges related to internet service. Example(s): Data connectivity / bandwidth charges, air cards, internet access. Includes MiFi charges.	Added "Includes MiFi charges" to the definition.
5020077240	DP SERVICES - STATE	IT - IT services provided by DTO or another state agency or institution. Examples include: Expenditures for data processing services, including software license, related consulting, program maintenance, development or operation. If an agency receives an invoice from DTO, the entire invoice should be coded here.	Change definition from "IT - Example(s): DTO-provided IT services. If an agency receives an invoice from DTO, the entire invoice should be coded here." to "IT - IT services provided by DTO or another state agency or institution. Examples include: Expenditures for data processing services, including software license, related consulting, program maintenance, development or operation. If an agency receives an invoice from DTO, the entire invoice should be coded here."
5020130000	DATA PROCESSING SVCS - STATE	This G/L to be blocked beginning in FY 2020. Agencies should be using IT G/L 5020077240.	Blocked G/L from posting. Changed definition from "Expenditures for data processing services, including software license, related consulting, program maintenance, development or operation (exclusive of any costs covered in "Rents Data Processing Equipment" - 5040030000) that are provided by other State Agencies." to "This G/L to be blocked beginning in FY 2020. Agencies should be using IT G/L 5020077240."
5021330000	CONTRACT AGMTS W GOVT/NONPROFIT ENTITIES	5021330000 - 5021330004: Expenditures incurred as a result of a contract between a state agency and any other governmental entity be it federal, state, city, county, planning district, or non-profit organization, etc. Invoices received from the Department of Administration for shared services that are not related to an IT function should be coded here. An example would be shared service charges for accounting/finance assistance.	Added "Invoices received from the Department of Administration for shared services that are not related to an IT function should be coded here. An example would be shared service charges for accounting/finance assistance." to the definition.
5021479215	WOOD MAINTENANCE	Real Estate - Wood finishing expense including doors, desks, credenza, etc. Includes expenses related to the repair and maintenance of wood floors.	Changed definition from "Real Estate - Wood finishing expense including doors, desks credenzas, etc." to "Real Estate - Wood finishing expense including doors, desks, credenza, etc. Includes expenses related to the repair and maintenance of wood floors."

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5021490000	AUDIT ACCT FINANCE	Expenditures for services rendered by individuals or organizations qualified to perform such services as keeping and reporting of financial information e.g. CPA's, PA's. Approval of State Auditor or Designee is required for payment. Includes expenses for the agency portion of the State's Comprehensive Annual Financial Report (CAFR) audit charged out by the State Auditor's Office as authorized by Code of Law § 11-7-60.	<p>Changed definition from "Expenditures for services rendered by individuals or organizations qualified to perform such services as keeping and reporting of financial information. Approval of State Auditor or Designee is required for payment. Examples: CPA's, PA's."</p> <p>to</p> <p>"Expenditures for services rendered by individuals or organizations qualified to perform such services as keeping and reporting of financial information e.g. CPA's, PA's. Approval of State Auditor or Designee is required for payment. Includes expenses for the agency portion of the State's Comprehensive Annual Financial Report (CAFR) audit charged out by the State Auditor's Office as authorized by Code of Law § 11-7-60."</p>
5030067130	EQUIP & SUPP - END-USER COMPUTING	IT - Devices to perform your day-to-day job. Includes accessories directly related to an IT device such as cases, chargers, laptop bags, etc. Example(s): Desktop computer, laptop computer, mouse, keyboard, tablets.	Added "Includes accessories directly related to an IT device such as cases, chargers, laptop bags, etc." to definition
5030077000	EQUIPMENT DISTR PROGRAM - HEARING/SPEECH IMPAIRED	IT - Expenditures pertaining to the purchase of telephones, iPads and other communication equipment for the hearing and/or speech impaired of South Carolina through the Equipment Distribution Program.	New G/L Account
5030077001	EQUIPMENT DISTR PROGRAM - DEPT OF EDUC/FIRST STEPS	IT - IT equipment purchased and distributed to schools and/or First Steps facilities. Examples include iPads distributed by First Steps to early education centers.	New G/L Account
5033100000	EMPLOYEE SUGGESTION AWARD	Blocked from posting beginning in FY 2020. Please review the G/L list for an appropriate alternative.	<p>Blocked G/L from posting. Changed definition from "To include all expenditures made for cash awards to state employees based on the merit of suggestions made for cost savings and/or increased efficiency. (Must be paid on payroll.)"</p> <p>to</p> <p>"Blocked from posting beginning in FY 2020. Please review the G/L list for an appropriate alternative."</p>

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5033200000	SUPPLIES-LUMP SUM	Blocked from posting beginning in FY 2020. Please review the G/L list for an appropriate alternative.	Changed definition from "Used by colleges and universities to draw down appropriations for supplies." to "Blocked from posting beginning in FY 2020. Please review the G/L list for an appropriate alternative."
5040010000	OPERATING LEASE - OFFICE EQUIP RENT	5040010000 - 5040010001: Expenditures for the use or right of possession of equipment necessary for the proper operation of an office. Examples: Postage meters.	Changed long text from "RENT-OFFICE EQUIP" to "OPERATING LEASE - OFFICE EQUIP RENT"
5040010001	OPERATING LEASE - OFFICE EQUIP RENT-NON IT		Changed long text from "RENT OFFICE EQUIPMENT - NON-IT PLAN RELATED" to "OPERATING LEASE - OFFICE EQUIP RENT-NON IT"
5040020000	RENT-COPYING EQUIPMENT	This G/L to be blocked beginning in FY 2020. Agencies should be using IT G/L 5040027000.	Blocked G/L from posting. Changed definition from "Agencies should use IT G/L account 5040027000" to "This G/L to be blocked beginning in FY 2020. Agencies should be using IT G/L 5040027000."
5040020001	RENTAL-HIGH SPEED DUPLICATING EQPT	This G/L to be blocked beginning in FY 2020. Agencies should be using IT G/L 5040027000.	Blocked G/L from posting. Changed definition from "Agencies should use IT G/L account 5040027000" to "This G/L to be blocked beginning in FY 2020. Agencies should be using IT G/L 5040027000."
5040027000	IT-OPERATING LEASE - COPYING EQUIP RENT	IT - Record base lease expenses for copying equipment. Includes sales tax and property tax charges from the lessor/vendor. Contingent charges (i.e. # of copies) should be recorded to G/L 5040057000.	Changed long text from "IT - RENT COPYING EQUIPMENT" to "IT-OPERATING LEASE - COPYING EQUIP RENT"
5040030000	RENT-DATA PROC EQUIPMENT	This G/L to be blocked beginning in FY 2020. Agencies should be using IT G/L 5040037000.	Blocked G/L from posting. Changed definition from "Agencies should use IT G/L account 5040037000" to "This G/L to be blocked beginning in FY 2020. Agencies should be using IT G/L 5040037000."
5040037000	IT-OPERATING LEASE - DATA PROC EQUIP RENT	IT - Record lease transactions for data processing equipment.	Changed long text from "DP - RENT DATA PROC EQUIPMENT" to "IT-OPERATING LEASE - DATA PROC EQUIP RENT"
5040040000	OPERATING LEASE - MED SCI LAB EQUIP RENT	Expenditures for the use or right of possession of all medical, scientific, or laboratory equipment when the use or possession is for a specified time. Examples: Wheelchair, hospital beds, crutches, acetylene cylinders, etc.	Changed long text from "RENT-MED SCI LAB EQUIP" to "OPERATING LEASE - MED SCI LAB EQUIP RENT"

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5040050000	OPERATING LEASE - NON-IT CONTINGENT RENT PMTS	Rental payments that depend on some factor directly related to the use of the leased property, such as machine hours or mileage. For those charges based on # of copies, agencies should use G/L 5040057000.	Changed long text from "NON IT-RENTAL-CONTINGENT RENTAL PAYMENTS" to "OPERATING LEASE - NON-IT CONTINGENT RENT PMTS"
5040057000	IT-OPERATING LEASE - CONTINGENT RENT PMTS	IT - Rental payments that depend on some factor related to the use of the leased property, such as number of copies. Please note: contingent per copy charges for maintenance agreements on <u>owned</u> copiers should be recorded to G/L 5020077170.	Changed long text from "IT - RENTAL-CONTINGENT RENTAL PAYMENTS" to "IT-OPERATING LEASE - CONTINGENT RENT PMTS"
5040060000	OPERATING LEASE-RENT-NON STATE OWNED REAL PROPERTY	Expenditures for the use, occupancy and right of possession of lands and buildings owned by any entity, other than the State of South Carolina for a specified time. Approval of the Division of Operations, Real Property Manager, may be required for payment. All governmental bodies are exempt from the real property leasing procedure requirements for non state owned real property: (1) for less than 3 months in a single fiscal year, or (2) for a total cost of less than \$25,000 in a single fiscal year. Includes temporary right-of-ways.	Changed long text from "RENT - NON STATE OWNED REAL PROPERTY" to "OPERATING LEASE-RENT-NON STATE OWNED REAL PROPERTY"
5040070000	OPERATING LEASE - RENT-STATE OWNED REAL PROPERTY	5040070000 - 5040070001: Expenditures for the use, occupancy, and right of possession of lands, buildings, and parking facilities owned by the State of South Carolina for a specified time.	Changed long text from "RENT - STATE OWNED REAL PROPERTY" to "OPERATING LEASE - RENT-STATE OWNED REAL PROPERTY"
5040070001	OPER LEASE-RENT STATE OWNED FM EXCESS ENERGY/MNT&O	Expenditures for Excess Energy charges as well as Maintenance & Operations (M&O) charges paid to Department of Administration Facilities Management while renting state owned buildings. Excess Energy includes charges for utilities in excess of state lease utility allocation, including but not limited to energy costs for water, heating, ventilating, air conditioning, natural gas and electricity. Also includes utility special requests and special equipment services outside of ordinary business hours or for purposes other than ordinary office	Changed long text from "RENT STATE OWNED-FM EXCESS ENERGY/MAINT&OPERATIONS" to "OPER LEASE-RENT STATE OWNED FM EXCESS ENERGY/MNT&O"
5040490000	OPERATING LEASE - RENT-OTHER	5040490000 - 5040490007: Expenditures for rent not otherwise classified and not related to real estate. Examples: Meeting rooms, post office boxes, rental and postmaster caller fees, parking spaces for state owned cars at the assigned headquarters, film, safety deposit boxes, alarm systems, boats, diving equipment, mini warehouses, leasing of cars, trucks, vans, leasing propane tanks, modular offices, airspace, etc.	Changed long text from "RENT-OTHER" to "OPERATING LEASE - RENT-OTHER"
5040490001	OPERATING LEASE - RENT-OTHER-NON-IT		Changed long text from "RENT-OTHER- NON-IT PLAN RELATED" to "OPERATING LEASE - RENT-OTHER-NON-IT"
5040490002	OPERATING LEASE - RENT-OTHER-MTG RMS & VIDEO EQUIP		Changed long text from "RENT-OTHER- MTG ROOMS & VIDEO EQPT" to "OPERATING LEASE - RENT-OTHER-MTG RMS & VIDEO EQUIP"
5040490003	OPERATING LEASE - RENT-OTHER-POST OFFICE BOX		Changed long text from "RENT-OTHER- POST OFFICE BOX" to "OPERATING LEASE - RENT-OTHER-POST OFFICE BOX"
5040490004	OPER LEASE - RENT-OTHER-ACETELYNE,OXY,ETC TANKS		Changed long text from "RENT-OTHER- ACETELYNE, OXY, ETC TANKS" to "OPER LEASE - RENT-OTHER-ACETELYNE,OXY,ETC TANKS"

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5040490005	OPER LEASE - RENT-OTHER-HVY EQUIP-NON REAL ESTATE		Changed long text from "RENT-OTHER- HVY EQUIP" to "OPER LEASE - RENT-OTHER-HVY EQUIP-NON REAL ESTATE"
5040490006	OPERATING LEASE - RENT-OTHER-RESEARCH VESSELS		Changed long text from "RENT-OTHER- RESEARCH VESSELS" to "OPERATING LEASE - RENT-OTHER-RESEARCH VESSELS"
5040490007	OPERATING LEASE - RENT-OTHER-MOTOR POOL		Changed long text from "RENT-OTHER MOTOR POOL" to "OPERATING LEASE - RENT-OTHER-MOTOR POOL"
5041469301	OPERATING LEASE - EQUIP RENTAL FOR REPAIR & MAINT	Real Estate - All expenses associated with the leasing or rental of equipment to be used for repairs or maintenance. Includes lifts.	<p>Changed long text from "RENT/LEASE EQUIPMENT - REPAIRS & MAINTENANCE" to "OPERATING LEASE - EQUIP RENTAL FOR REPAIR & MAINT".</p> <p>Changed definition from "Real Estate - All repair and maintenance expenses associated with the lease and or rental of equipment. Includes lifts." to</p> <p>"Real Estate - All expenses associated with the leasing or rental of equipment to be used for repairs or maintenance. Includes lifts."</p>
5042010000	FIXED CHARGES-LUMP SUM	Blocked from posting beginning in FY 2020. Please review the G/L list for an appropriate alternative.	<p>Changed definition from "Used by colleges and universities to draw down appropriations for fixed charges." to</p> <p>"Blocked from posting beginning in FY 2020. Please review the G/L list for an appropriate alternative."</p>
5051570000	TRAVEL-LUMP SUM	Blocked from posting beginning in FY 2020. Please review the G/L list for an appropriate alternative.	<p>Changed definition from "Used by colleges and universities to draw down appropriations for travel." to</p> <p>"Blocked from posting beginning in FY 2020. Please review the G/L list for an appropriate alternative."</p>
5111010000	MED SERVICES - TAXABLE	5111010000 - 5111010101: Expenditures shall include all services for health care provided by individuals. Included are physicians and physicians corporations, dentists, nurses, speech pathologists, physical therapists, psychiatrists, and psychologists. Also included are home health care specialists and medical records.	Changed long text from "MED SERVICES-INDIVIDUAL PROFESSIONALS" to "MED SERVICES TAXABLE"

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5111010059	MD SERV-TAX REF EXP MCAID RECOUP 19		Changed long text from "MD SERV-IND REF EXP MCAID RECOUP 19" to "MD SERV-TAX REF EXP MCAID RECOUP 19"
5111010060	MD SERV-TAX REF EXP MCAID RECOUP 10		Changed long text from "MD SERV-IND REF EXP MCAID RECOUP 10" to "MD SERV-TAX REF EXP MCAID RECOUP 10"
5111010061	MD SERV-TAX REF EXP MCAID RECOUP 30		Changed long text from "MD SERV-IND REF EXP MCAID RECOUP 30" to "MD SERV-TAX REF EXP MCAID RECOUP 30"
5111020000	MED SERVICES - NON TAXABLE	5111020000 - 5111020046: Expenditures shall include all direct care services rendered by institutions to agency clients. Included are hospitals, long-term care facilities and reimbursements to providers for deductible and co-insurance amounts for medical services rendered to clients jointly eligible for Medicare and Medicaid (not to include physicians).	Changed long text from "MED SERVICES-INSTITUTIONS" to "MED SERVICES - NON TAXABLE"
5111020012	MD SRV NONTAX REF EXP MCAID RECOUP 19		Changed long text from "MD SRV INST REF EXP MEDICAID RECOUP 19" to "MD SRV NONTAX REF EXP MCAID RECOUP 19"
5111020013	MD SRV NONTAX REF EXP MCAID RECOUP 10		Changed long text from "MD SRV INST REF EXP MEDICAID RECOUP 10" to "MD SRV NONTAX REF EXP MCAID RECOUP 10"
5111020014	MD SRV NONTAX REF EXP MCAID RECOUP 30		Changed long text from "MD SRV INST REF EXP MEDICAID RECOUP 30" to "MD SRV NONTAX REF EXP MCAID RECOUP 30"
5160060000	SCHOOL SAFETY PROGRAM	To include distribution of EIA funds for the purpose of hiring certified law enforcement officers to serve as a school resource officer for school districts that otherwise would lack the adequate resources to hire their own school resource officers.	New G/L Account
5160470000	EOC PARTNERSHIPS FOR INNOVATION (NR)	To include distribution of EIA funding to the Education Oversight Committee to promote innovative ways to transform the assessment of public education in South Carolina that support increased student achievement in reading and college and career readiness.	New G/L Account
5160960000	SDE GRANTS COMMITTEE	To include distribution of EIA funding to the Education Oversight Committee for the creation of an independent grants committee to support innovative pilot initiatives in public schools and school districts.	New G/L Account
5180820000	TRANSFORM SC (A850)	To include distributions of state aid to the Education Oversight Committee for the TransformSC public-private partnership.	New G/L Account
5210010001	IDC ADMINISTRATIVE COST ASSESSMENT	To record indirect cost expenditures associated with administrative costs.	New G/L Account

REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JUNE 2019

G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	UPDATES
4120170000	HUNTING FISHING LICENSE & PERMIT	4120170000 - 4120170035 : License and/or permit issued to individual to hunt game and/or fish within the State. Section 50-1-150, 1976 Code.	Updated range to include G/L 4120170035.
4120170035	WILD TURKEY TAGS	Fees receipted from the sale of seasonal Wild Turkey Transportation Tags to resident and nonresident hunters in the state.	New G/L Account
4150080000	IGNITION INTERLOCK DEVICE - INDIGENT PROGRAM FEE	Fee collected by the Department of Probation, Parole and Pardon Services for Ignition Interlock Device (IID) fees. Section 56-5-2941.	New G/L Account
4150080001	IGNITION INTERLOCK DEVICE - ANNUAL CERTIFICATION	Fee collected by the Department of Probation, Parole and Pardon Services for annual invoices to the manufacturers for Device Certification per solicitation 5400015710.	New G/L Account
4520010000	REFUND PRIOR YR EXPENDITURE	4520010000 - 4520010038 : Refund from prior year expenditures. A refund of prior year expenditure (GF) is returned to General Fund as revenue.	Updated range
4520010036	REIMB OF PY DISASTER EXPEND - RETENTION OF FUNDS	To be used only by those agencies having a proviso or other legislation allowing for the retention of all funds reimbursed by State or Federal agencies in a subsequent year from when the initial expense was incurred. A copy of the agency specific proviso or legislation <u>must</u> be included when using this G/L account.	New G/L Account
4520010037	PROGRAM INTEGRITY - UPIC AUDITS	To record the collection of Medicaid Integrity Audit overpayments through Unified Program Integrity Contractors (UPICs).	New G/L Account
4520010038	REFUND PRIOR YEAR EXPENDITURE CLAIM	Used to capture refund of prior year claim expenditures for the Crime Victim Compensation Division.	New G/L Account