

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - JULY 2020

G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	UPDATES
5021540000	NON-IT & NON-REAL ESTATE OTHER PROFESS SERVICES	<p>5021540000 - 5021540006: To include all non-IT and non-real estate professional services not otherwise classified.</p> <p>Examples: Financial report, character profile, lettering of signs and certificates, Dunn & Bradstreet, news service (AP, UPI), T.V. rating service (Neilson), actors, artists, engraving, pilot services, tree removal services, moving of mobile homes and houses, framing of pictures and certificates, etc.</p>	Removed "witness fees" from definition.
5030067131	PRGMS&LIC - END-USER COMPUTING	<p>IT - Computer programs and applications that are utilized on an end user computing device (i.e. computer, laptop, tablet, cellphone or Virtual Desktop) to perform your day-to-day job. Includes end user communication subscription service such as Zoom, Microsoft Teams, Skype and Go ToMeeting which allow users to collaborate, communicate and share documents, desktops.</p> <p>Example(s): Email programs, Word processing and spreadsheet programs (e.g., Microsoft Word, Microsoft Excel), IM/Chat Programs.</p>	Added "Includes end user communication subscription service such as Zoom, Microsoft Teams, Skype and Go ToMeeting which allow users to collaborate, communicate and share documents, desktops." to definition.
5041810000	LEASE OTHER - EXECUTORY COST	<p>Capital Lease Other Equipment and Machinery (Postage/Mail Equipment) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital leases to account for executory costs. This account should be used to pay any charges which are not principal and interest on capital lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making capital lease payments.</p>	<p>Changed name from "CAP LEASE EXE COSTS-EQUIP" to "LEASE OTHER - EXECUTORY COST"</p> <p>Changed definition from "Use this G/L account to pay executory costs on a capital lease such as insurance and maintenance or other items not capitalized in the value of the asset. This account should be used to pay any other charges which are not principal and interest on capital lease or installment purchases agreements."</p> <p>to</p> <p>"Capital Lease Other Equipment and Machinery (Postage/Mail Equipment) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital leases to account for executory costs. This account should be used to pay any charges which are not principal and interest on capital lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making capital lease payments."</p>

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5041820000	LEASE OTHER - PRINCIPAL	Capital Lease Other Equipment and Machinery (Postage/Mail Equipment) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital lease to account for principal costs only. Do not use this account for interest payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital lease payments.	<p>Changed name from "CAP LEASE PRINCIPAL PAY-EQUIP" to "LEASE OTHER - PRINCIPAL"</p> <p>Changed definition from "Use this G/L account to pay non state parties for the use or right of possession of equipment under capital leases or installment purchases. Do not use this account to pay another State agency. Use this account for principal payments only-not for interest payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease."</p> <p>to</p> <p>"Capital Lease Other Equipment and Machinery (Postage/Mail Equipment) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital lease to account for principal costs only. Do not use this account for interest payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital</p>

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5041830000	LEASE OTHER - INTEREST	Capital Lease Other Equipment and Machinery (Postage/Mail Equipment) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital lease to account for interest costs only. Do not use this account for principal payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital lease payments.	<p>Changed name from "CAP LEASE INTEREST PAY-EQUIP" to "LEASE OTHER - INTEREST"</p> <p>Changed definition from "Use this G/L account to pay interest to non State parties on capital leases or installment purchases of equipment. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Do not use this G/L account for payments to other State agencies or for executory costs. Agencies should include a copy of the amortization schedule when splitting the capital lease payment between principal (G/L 5041820000) and interest (5041830000)."</p> <p>to</p> <p>"Capital Lease Other Equipment and Machinery (Postage/Mail Equipment) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital lease to account for interest costs only. Do not use this account for principal payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy</p>

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5041840000	CAP LEASE PRINCIPAL PAY-LAND & BLDG	Capital Lease Land and Buildings - Use this G/L account to pay non State parties for the use of real property under capital leases. Do not use this G/L account for payments to other State agencies, interest payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital lease payments.	<p>Changed definition from "Use this G/L account to pay non State parties for the use of real property under capital leases. Do not use this G/L account for payments to other State agencies, interest payments, executory costs, or payments on operating leases. See the State Treasurer's Office Lease Reporting Package for definitions of capital and operating leases. Before you use GLA 5041840000, the Comptroller General's Office must have a copy of the amortization schedule on file."</p> <p>to</p> <p>"Capital Lease Land and Buildings - Use this G/L account to pay non State parties for the use of real property under capital leases. Do not use this G/L account for payments to other State agencies, interest payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital lease payments."</p>
5041850000	CAP LEASE INTEREST PAY-LAND & BLDG	Capital Lease Land and Buildings - Use this code to pay interest to non State parties on capital leases of real property. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Do not use this G/L account for payments to other State agencies or for executory costs. Agencies should include a copy of the amortization schedule when making capital lease payments.	<p>Changed definition from "Use this code to pay interest to non State parties on capital leases of real property. See the State Treasurer's Office Lease Reporting Package for definition of a capital lease. Do not use this G/L account for payments to other State agencies or for executory costs."</p> <p>to</p> <p>"Capital Lease Land and Buildings - Use this code to pay interest to non State parties on capital leases of real property. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Do not use this G/L account for payments to other State agencies or for executory costs. Agencies should include a copy of the amortization schedule when making capital lease payments."</p>

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5041867010	LEASE IT COPIERS - EXECUTORY COST	Capital Lease Copiers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital leases to account for executory costs. This account should be used to pay any charges which are not principal and interest on capital lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making capital lease payments.	New G/L Account
5041867020	LEASE IT COPIERS - PRINCIPAL	Capital Lease Copiers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital lease to account for principal costs only. Do not use this account for interest payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital lease payments.	New G/L Account
5041867030	LEASE IT COPIERS - INTEREST	Capital Lease Copiers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital lease to account for interest costs only. Do not use this account for principal payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital lease payments.	New G/L Account
5041867040	LEASE DATA PROCESSING EQUIP - EXECUTORY	Capital Lease Data Processing/Computers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital leases to account for executory costs. This account should be used to pay any charges which are not principal and interest on capital lease and are not capitalized in the value of the asset. Agencies should include a copy of the amortization schedule when making capital lease payments.	New G/L Account
5041867050	LEASE DATA PROCESSING EQUIP - PRINCIPAL	Capital Lease Data Processing/Computers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital lease to account for principal costs only. Do not use this account for interest payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital lease payments.	New G/L Account
5041867060	LEASE DATA PROCESSING EQUIP - INTEREST	Capital Lease Data Processing/Computers (IT Tracking) - Use this G/L account to pay non state parties for the right to use or possession of equipment under capital lease to account for interest costs only. Do not use this account for principal payments, executory costs, or payments on operating leases. See the Lease Register on the Comptroller General's website to assist in determining if the lease is a capital lease or operating lease. Agencies should include a copy of the amortization schedule when making capital lease payments.	New G/L Account