

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - DECEMBER 2019			
G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	UPDATES
5021450000	MOTORIZED VEHICLE SERVICES	<del>5021450000</del> - <del>5021450005</del> : Expenditures for the service of any motorized vehicles owned or leased by the state. Examples: Repairs for cars, trucks, boats, tractors, aircraft, oil analysis for motorized vehicles, car wash, insurance deductible for repairs and wrecker service.	Updated G/L range
5021450005	MOTORIZED VEHICLE SVCS - TIRES - RETREAD SERVICES	Includes all tire retread/recap services including any repairs necessary to perform the retread service. Includes ALL services performed by SC Department of Corrections Division of Industries Tire Retread Plant at Lieber.	New G/L account
5032820000	INSTRUCTIONAL MATERIALS	All supply expenses associated with instructional learning materials for state agency employees, local governments and institutions, SC citizens and businesses, etc. Examples include training manuals, instructional brochures, pamphlets, booklets and how-to guides. Also includes expenditures for textbooks and materials used in the operation of the free textbook and instructions materials program.	Changed definition from "Expenditures for textbooks and materials used in the operation of the free textbook and instructional materials program."  to  "All supply expenses associated with instructional learning materials for state agency employees, local governments and institutions, SC citizens and businesses, etc. Examples include training manuals, instructional brochures, pamphlets, booklets and how-to guides. Also includes expenditures for textbooks and materials used in the operation of the free textbook and instructions materials program."
5050019107	REPORTABLE MEALS - FACILITY MAINTENANCE	Real Estate - Facilities travel expenses for meals incurred on single calendar day trips. These meal reimbursements are reportable as income for the employee.	Changed definition from "Real Estate - Facilities travel expenses for meals incurred on single calendar day trips. These expenses are 1099 reportable."  to  "Real Estate - Facilities travel expenses for meals incurred on single calendar day trips. These meal reimbursements are reportable as income for the employee."
5090600000	TAXPAYER REBATES	To classify expenditures recorded by the Department of Revenue to process and distribute the \$50 rebate checks as outlined in Proviso 118.15 of the FY 2020 Appropriation Act.	New G/L account

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5130220000	PENSIONS - NONEMPLOYER CONTRIBUTION	<p>To specifically classify refunds or credits of employer retirement contributions received from PEBA. Example: the 1% employer contribution checks agencies received in FY2018 – FY2020 to offset the increase in 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 <b>permanent</b> 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”. <b>This expenditure G/L will have a credit balance.</b></p>	<p>Changed long text from "PENSIONS - SPECIAL FUNDING SITUATIONS" to "PENSIONS - NONEMPLOYER CONTRIBUTION"</p> <p>Changed definition from "To specifically classify refunds or credits of employer retirement contributions received from PEBA. Example: the 1% employer contribution checks agencies received in FY2018 to offset the increase in employer contribution rate. This expenditure G/L will have a credit balance."</p> <p>to</p> <p>"To specifically classify refunds or credits of employer retirement contributions received from PEBA. Example: the 1% employer contribution checks agencies received in FY2018 – FY2020 to offset the increase in 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</p>

REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - DECEMBER 2019

G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	UPDATES
No updates.			